City of Yorba Linda

Street Lighting and Landscaping Maintenance District

Engineer's Annual Report

Fiscal Year 2014/2015

AMENDED FINAL REPORT

Intent Meeting: July 15, 2014

Public Hearing: August 5, 2014

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ENGINEER'S REPORT AFFIDAVIT

City of Yorba Linda
Street Lighting and Landscaping Maintenance District
For
Fiscal Year 2014/2015

City of Yorba Linda,
County of Orange, State of California

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for the Street Lighting and Landscaping Maintenance District in the City of Yorba Linda for fiscal year 2014/2015, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Orange County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 23rd day of July 2014.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Yorba Linda

By: Jim McGuire

Jim McGuire
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Introduction

The City of Yorba Linda (the "City"), under the provisions of the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act") and the provisions of the California Constitution Article XIIID (the "Constitution"), annually levies and collects special assessments for the City's maintenance assessment district designated as:

Street Lighting and Landscaping Maintenance District

(the "District") in order to provide and maintain various landscaping and lighting improvements throughout the City that provide special benefits to properties within the City.

Historical Background (Changes to the District)

In accordance with the 1972 Act, the Yorba Linda City Council had previously formed the following six (6) Maintenance Assessment Districts:

- Citywide Street Lighting Maintenance District No. 2, in 1979
- Landscape Maintenance No. 1, in 1980
- Landscape Maintenance No. 2, in 1980
- Landscape Maintenance No. 3, in 1981
- Landscape Maintenance No. 5, in 1988
- Landscape Maintenance No. 7, in 1990

These districts were formed to provide a means of funding the maintenance of public improvements including parkway side-panel and median landscaping, greenbelt and slope landscaping within residential developments, and the street lighting and traffic signal systems that benefited properties and developments within the City.

In order to continue to provide for the expenses and servicing of facilities within the boundaries of these districts and to reduce the administrative cost incurred in administering the districts, the City Council at their meeting of June 21, 1994 approved the consolidation of all the districts into a single city-wide consolidated district designated as the Street Lighting and Landscape Maintenance District.

Subsequently in response to the new procedures required by Proposition 218 (Prop. 218), which was approved on the November 1996 Statewide ballot and added Article XIIID to the California State Constitution, the City initiated steps to reorganize the District to reflect the special benefits associated with the improvements for each property in the District, commencing with the fiscal year 1997/1998. This reorganized District established a citywide Arterial Landscape Zone, a citywide Arterial Street Lighting Zone, a non-contiguous Local Street Lighting Zone, three Traffic Signal Zones (TS-1, TS-2 and TS-3), and four Local Landscape Zones (L-1, L-2, L-3 and L-4). As part of this District reorganization, notices and ballots were mailed to all property owners within the District, outlining the changes to the method of apportionment and the resulting assessment amount proposed for each property and that such assessments would include an annual inflationary adjustment (escalator) based on the Consumer Price Index (CPI). On July 1, 1997 the ballot results were tabulated with eighty-three

percent (83%) of the returned assessment ballots approving the assessment rates and annual inflationary adjustment.

In fiscal year 2000/2001, the City Council adopted a resolution establishing Local Landscaping Zone L-5 within the District. The boundaries of Zone L-5 include the area involved in the "Shell Reorganization" (RO 94-01) recorded October 15, 1996 under a Certificate of Completion by the Local Agency Formation Commission (LAFCO) of Orange County. Zone L-5 was created to fund the maintenance and servicing of slopes, parkway side-panels, median islands, trails and greenbelt areas for the Vista Del Verde master planned project. Subsequently, various developing tracts adjacent to the original Zone boundaries were annexed into Zone L-5. However, even with the annexation of additional territory, the overall number of housing units for the Zone was less than what was originally anticipated, but the area of landscaping to be maintained within the Zone increased. As a result, the annual assessments did not sufficiently account for the costs associated with the special benefits received by parcels within that Zone and in fiscal year 2003/2004, the City Council established Local Landscaping Zone L-5A (Vista Del Verde) over a portion of the original Zone L-5 in order to provide for the additional funds required to maintain the level of landscaping and special benefits to parcels within the Vista Del Verde project area. The new zone was formed in compliance with proceedings outlined in Article XIIID of the California State Constitution for the implementation of new or increased assessments. The remaining developments that were annexed into Zone L-5 after the original establishment of the Zone were not included as part of Zone L-5A and were not part of the balloting.

In fiscal year 2012/2013 a review, analysis and evaluation of the improvements and properties within Local Landscaping Zone L-2 was conducted and as a result of that analysis, this Local Landscaping Zone was re-engineered to establish sixteen (16) Local Landscaping Zones (L-2A through L-2P) to more accurately identify the local landscape improvements associated with the properties and the proportional special benefit derived from those improvements. While this restructuring of Zone L-2 did not increase the previously adopted maximum assessments allowed, the re-engineering did bring to light that to fully fund the maintenance and operation of the improvements that provide special benefit to properties within many of these newly established Zones, assessment increases may likely be warranted in the future.

In fiscal year 2013/2014 a similar review and analysis of the improvements and properties was conducted for Local Landscaping Zones L-1, L-3, L-4 and L-5. As a result of that review and analysis the following zone restructuring was implemented: Zone L-1 was split into three zones (L-1A, L-1B and L-1C); Zone L-3 was left unchanged; Zone L-4 was split into two zones (L-4A and L-4B); and Zone L-5 and L-5A were reorganized into three zones (L-5A, L-5B and L-5C).

In addition to the local landscape zone changes, an initial re-engineering of the Arterial Landscaping Zone was implemented establishing three arterial zones: Zone A-1 which generally included properties in the eastern portion of the City (east of Yorba Linda Boulevard); Zone A-2, which generally included properties and developments in the western and northern portion of the City that were within one of the local landscaping zones (excluding Zones L-4A & L-4B); and Zone A-3 which includes all other properties not included within Zone A-1 or Zone A-2.

While this restructuring (reorganization) of the District Zones has not increased the maximum assessments allowed for properties (these maximum assessments are still applicable for fiscal year 2014/2015), the resulting assessments in some Zones were reduced to an amount less than the maximum assessments allowed. However in many of these newly established Zones, to fully fund the maintenance and operation of the improvements that provide special benefits to properties within those Zones, an assessment increase may likely be warranted in the future.

District Changes for Fiscal Year 2014/2015

As part of an ongoing effort to clarify and ensure that the annual District assessments are consistent with the substantive provisions of the California Constitution Article XIID and the provisions of the Landscape and Lighting Act of 1972, the following District changes are being implemented for fiscal year 2014/2015 as part of this Report.

The Local Landscape Zone L-2B that was originally established in fiscal year 2012/2013 incorporated a fairly large area of development (primarily residential) located in and around the east and west sides of Village Center Drive, the north and south sides of Yorba Linda Boulevard, and an area west of Village Center Drive and north of Bastanchury Road that is not yet fully developed. For fiscal year 2014/2015, this Zone is being split into four smaller local landscape zones with the residential area east of Village Center Drive and south of Yorba Linda Boulevard continuing to be designated as Local Landscape Zone L-2B. That area located north of Bastanchury Road and west of Village Center Drive has been designated as Local Landscape Zone L-2Q. The area between Yorba Linda Boulevard and Bastanchury Road on the west side of Village Center Drive has been designated as Local Landscape Zone L-2R. The remaining area located between Yorba Linda Boulevard and Bastanchury Road on the east side of Village Center Drive has been designated as Local Landscape Zone L-2S.

The Local Landscape Zone L-1B that was originally established in fiscal year 2013/2014 incorporated an area of development (primarily residential) located generally north of La Palma Avenue and west of Camino De Bryant up to Meadow Land Drive, and then both sides of Camino De Bryant and Kodiak Mountain Drive. For fiscal year 2014/2015, this Zone is being split into two smaller local landscape zones with the area west east of Camino De Bryant Village between La Palma Avenue and the railroad tracks being designated as Local Landscape Zone L-1D and the residential area north of the railroad tracks continuing to be designated as Local Landscape Zone L-1B.

In addition, for fiscal year 2014/2015, the various segments of arterial landscaping improvements, the streets were those movements are located, and the properties and developments that are typically accessed by those streets and improvement areas, have been reviewed and evaluated to establish nine smaller more localized Arterial Landscape Zones (Zones A-1 through A-9).

These modifications to the District have not increased the amount paid annually by any property owner and has not changed the nature or extent of the landscape maintenance services provided by the District. These changes are described in more detail in the sections of the Report that follow and the location and extent of both the improvements and boundaries of each of these newly established Zones are shown in the Assessment Diagrams contained in part V of this Report.

Report Content and Annual Proceedings

This Engineer's Annual Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for fiscal year 2014/2015.

This Report outlines the District Zone structure, the improvements, and the proposed assessments to be levied in connection with the benefits the properties will receive from the

maintenance and servicing of the District improvements for fiscal year 2014/2015. The annual assessments to be levied on properties within the District provide a funding source for the continued operation and maintenance of landscaping and lighting improvements within various zones of benefit ("Zones") that provide special benefits to the properties within the District and each respective Zone. Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves or for periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act. Each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefit.

Each Zone outlined in this Report is a reflection of the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from those improvements. The net annual cost to provide the improvements for each Zone are allocated to the benefiting properties within that Zone using a weighted method of apportionment that calculates the proportional benefit and assessment for each parcel as compared to other properties that generally benefit from the District improvements and services.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Orange County Assessor's Office. The Orange County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments the Council will, by Resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to the 1972 Act. The assessments as approved will be submitted to the Orange County Auditor/Controller to be included on the property tax roll for each parcel.

As required by the 1972 Act, this Engineer's Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for fiscal year 2014/2015.

While the budgets outlined in this Report reflect the estimated costs necessary to fully and adequately provide for the maintenance and operation of the improvements within the District, many of these estimated costs and associated services cannot be funded by the current special benefit assessment revenues and the City contribution for those improvements or portions thereof determined to be general benefits. Therefore in addition to the City's contribution for general benefit costs, in some Zones, at the discretion of the City Council, the City may also provide additional funding to support the improvements and/or implement service reductions. To fully fund the improvements that are considered special benefits, it may be necessary in the future to increase assessment revenues which would require the support of the property owners for new or increased assessments through a ballot proceeding conducted under the provisions

of the California Constitution Article XIIID. Although such increases and proceedings are not being conducted this fiscal year and the proposed District assessments for fiscal year 2014/2015 are not being increased over the currently authorized maximum assessments, the possibility of such assessment increases may be considered in the future.

This Report consists of five (5) parts:

Part I

Plans and Specifications: This section provides a general description of the District and the improvements for which parcels are assessed. The proposed assessments as outlined in this Report are based on the improvements and appurtenant facilities that provide a special benefit to the properties within the District and generally consist of local and arterial landscape improvements, arterial and local street lighting, traffic signals and operational expenses authorized pursuant to the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the landscape improvement areas is provided on the Assessment Diagrams contained in Part V of this Report. More detailed information regarding the specific plans and specifications associated with each Zone are on file in the Public Works Department and by reference are made part of this Report.

Part II

Method of Apportionment: This section includes a discussion of the general and special benefits associated with the various improvements to be provided within the District (Benefit Analysis), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property's proportional special benefit necessary to calculate the property's annual assessment. This method of apportionment is consistent with the previously adopted method of apportionment for the District that was approved by the property owners in a protest ballot proceeding conducted in 1997.

Part III

District Budgets: An estimate of the annual costs to operate, maintain, and service the landscaping and lighting improvements and appurtenant facilities. The budget for each Zone includes an estimate of the maintenance costs and incidental expenses including, but not limited to: labor, materials, utilities, equipment, and administration expenses as well as the collection of other appropriate funding authorized by the 1972 Act and deemed necessary to fully support the improvements, even though not all costs identified in these budgets are necessarily supported by the current assessment revenues. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit, but City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues.

Part IV

Assessment Roll: The assessment amounts to be levied and collected in fiscal year 2014/2015 for each parcel is based on the parcel's calculated proportional special benefit as outlined in the Method of Apportionment (Part II of this Report) and the annual assessment rates established by the estimated budgets (Part III of this Report). Due to the number of parcels within the District, the Assessment Roll for fiscal year 2014/2015 has been filed electronically with the City Clerk rather than displayed in this Report and by reference the listing of the Assessor's Parcel Numbers and the corresponding assessment amounts are made part of this Report.

Part V

Assessment Diagrams: This section of the Report contains a series of diagrams showing the boundaries of the Zones within the District for fiscal year 2014/2015 which incorporate the parcels determined to receive special benefits from the various District improvements. For those Zones that provide landscape improvements, the diagrams also provide a visual depiction of the location and extent of the landscaped areas being maintained. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District and Zones are shown on the Orange County Assessor's Parcel Maps, and shall include any subsequent lot line adjustments or parcel changes therein. Reference is hereby made to the Orange County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Part I — Plans and Specifications

The territory within the District consists of all lots or parcels of land within the City of Yorba Linda and the boundaries of the District are coterminous with the City boundaries. The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of landscaping, street lighting, traffic signal improvements and related facilities and services in various areas throughout the City. Improvements currently provided within the District generally include but are not limited to:

- Landscape improvements within the street medians and parkway side-panels, including parkways, slopes and entryways; and various non-street landscaping including greenbelt areas, slopes, local trails and open space areas within various landscape zones. These landscaped improvements and areas may include, but are not limited various combinations of trees; turf; ground cover; shrubs, plantings and other amenities including retaining walls, monuments, fencing, sidewalks, stamped concrete or pavers; irrigation and drainage systems; and related appurtenances.
- Lighting facilities on the public streets within the City including both street lights and traffic signals. These lighting improvements may include, but are not limited street lights located on the City's arterial streets, traffic signals located throughout the City and local street lights within or adjacent to the various developments and subdivisions.

Zones of Benefit

In accordance with the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to benefit zones each of which is associated with a set of improvements and/or type of improvements that provide special benefit to properties within that Zone.

Prior to fiscal year 2012/2013, the District included twelve designated Zones in order to identify and budget for the various improvements being provided within the District and the relationship and benefits to properties within the District. These twelve Zones included a citywide Arterial Landscaping Zone and Arterial Street Lighting Zone; three Traffic Signal Zones (TS-1, TS-2 and TS-3); a noncontiguous Local Street Lighting Zone; and six Local Landscaping Zones designated as L-1, L-2, L-3, L-4, L-5 and L-5A.

Starting in fiscal year 2012/2013 an ongoing review, analysis and evaluation of the improvements and properties within the District has been conducted to clarify and more clearly identify the specific landscape improvements directly associated with and that provide special benefits to the properties within the District. As a result of these evaluations, in fiscal year 2012/2013 the Local Landscape Zone L–2 was divided into sixteen more localized landscaped zones (Zones A-2A through A-2P). Subsequently, in fiscal year 2013/2014 Local Landscape Zone L–1 was divided into three zones (L-1A, L-1B and L-1C); Local Landscape Zone L–4 was divided into two zones (L-4A and L-4B); and Local Landscape Zones L–5 and L-5A were reorganized into three zones (L-5A, L-5B and L-5C). In addition, in fiscal year 2013/2014 initial steps were implemented to divide the single citywide Arterial Landscape Zone into smaller arterial zones which are being modified further for fiscal year 2014/2015. As previously noted, for fiscal year 2014/2015, Local Landscape Zone L-2B which was established in fiscal year 2012/2013 is being split into four new Local Landscape Zones (L-2B, L-2Q, L-2R and L-2S);

Local Landscape Zone L-1B which was established in fiscal year 2013/2014 is being split into two new Local Landscape Zones (L-1B and L-1D); and the arterial landscape improvements and zones are being regrouped to establish nine more localized Arterial Landscape Zones (A-1 through A-9).

For fiscal year 2014 2015 the District is comprised of the following benefit zones (Zones):

- Nine Arterial Landscape Zones (A-1 through A-9);
- Twenty-nine Local Landscape Zones:
  - L-1A, through L-1D;
  - L-2A through 2S;
  - Zone L-3;
  - L-4A and L-4B;
  - L-5A, L-5B and L-5C;
- A single citywide Arterial Street Lighting Zone,
- A non-contiguous Local Street Lighting Zone, and
- Three Traffic Signal Zones (TS-1, TS-2 and TS-3),

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various landscaping and lighting improvements that are maintained and serviced for the benefit of real property within the District. The maintenance of the landscape improvements may also include various appurtenances that may include, but is not limited to entry monuments; various types of fencing; retaining walls; ornamental lighting or other ornamental fixtures; signage; and irrigation, drainage, and electrical equipment. In most cases, these improvements were either installed in direct connection with the development of properties within the Zones or were installed for the benefit of those properties as a result of property development or potential development of those properties and were considered necessary for the development of those properties to their full and best use. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services for each Zone. The improvements provided within the District and for which parcels receive special benefits are generally described in the following.

Street Light Improvements:

The street lighting system in the City of Yorba Linda currently consists of 6,033 street lights (mostly Edison-owned) and the cost of operating and maintaining the street lights including energy costs are funded in part by the District's annual assessments. Within the District there are two (2) Street Light Zones, designated as the Arterial Street Lighting Zone and the Local

Street Lighting Zone. The following is a summary of the two Zones and the street light improvements generally provided in each.

Arterial Street Lighting Zone

The boundaries of the Arterial Street Lighting Zone are coterminous with the City boundaries and all parcels within the City (excluding lots and parcels of land identified as exempt) are proportionately assessed for the net-special benefit costs for the operation and maintenance of these improvements. The following is a summary of the street lights currently included in the Arterial Street Lighting Zone:

Type of Light	Size in Lumens	Total No. of Lights
High Pressure Sodium Vapor	22,000	77
High Pressure Sodium Vapor	27,500	76
High Pressure Sodium Vapor	33,000	1
High Pressure Sodium Vapor	37,000	4
High Pressure Sodium Vapor	50,000	63
		221

Local Street Lighting Zone

Although the Local Street Lighting Zone is also considered a city-wide zone, only parcels that receive special benefits from local street lighting improvements are proportionately assessed for the net special benefit cost of providing those improvements and are designated as "Local Street Lighting Zone A". All other parcels in the City (parcels that do not receive special benefits from local street lighting improvements and are not assessed) are designated as "Local Street Lighting Zone B" parcels for administration purposes only (Not an actual Zone). The following is a summary of the street lighting improvements currently included in the Local Street Lighting Zone for which parcels are proportionately assessed:

Type of Light	Size in Lumens	Total No. of Lights
High Pressure Sodium Vapor	4,000	1
High Pressure Sodium Vapor	5,800	4,588
High Pressure Sodium Vapor	9,500	75
High Pressure Sodium Vapor	16,000	73
High Pressure Sodium Vapor	22,000	1,075
		5,812

Traffic Signal Improvements

Within the District there are three (3) Traffic Signal Zones, designated as TS-1, TS-2 and TS-3, the boundaries of which collectively are coterminous with the City boundaries. Each of the three Traffic Signal Zones include traffic signal improvements on the City's major thoroughfares at specific intersections within the boundaries of each respective Zone that serve as the primary access points to the properties assessed within these Zones. The following is a listing of the traffic signal locations (intersections) currently included in each Traffic Signal Zone.

Traffic Signal Zone TS-1

The zone is located on the eastern side of the City and the proportional special benefit assessments on parcels within this Zone currently fund in part the ongoing maintenance and operation of the traffic signals located at the following intersections:

- La Palma Avenue and Via Lomas de Yorba East;
- La Palma Avenue and Via Lomas de Yorba West;
- La Palma Avenue and Gypsum Canyon Bridge; and
- La Palma Avenue and Mercado Del Rio.

Traffic Signal Zone TS-2

The zone comprises the majority of the properties within the City (both the central and western portions of the City) as well as the majority of the City's traffic signals. The proportional special benefit assessments on parcels within this Zone currently fund in part the ongoing maintenance and operation of the traffic signals located at the following intersections:

- Imperial Highway and Prospect Drive;
- Imperial Highway and Bastanchury Road;
- Imperial Highway and Valley View Avenue;
- Imperial Highway and Casa Loma Avenue;
- Imperial Highway and Eureka Avenue;
- Imperial Highway and Lemon Drive;
- Imperial Highway and Olinda Street;
- Imperial Highway and Yorba Linda Boulevard;
- Imperial Highway and Kellogg Drive;
- Yorba Linda Boulevard and Linda Vista Street (shared costs with the City of Placentia);
- Yorba Linda Boulevard and Rose Drive;
- Yorba Linda Boulevard and Prospect Avenue;
- Yorba Linda Boulevard and Jefferson Street;
- Yorba Linda Boulevard and Van Buren Street;
- Yorba Linda Boulevard and Richfield Road;
- Yorba Linda Boulevard and Valley View Avenue;
- Yorba Linda Boulevard and Casa Loma Avenue;

- Yorba Linda Boulevard and Casa Loma Circle;
- Yorba Linda Boulevard and Eureka Avenue;
- Yorba Linda Boulevard and Mountain View Avenue;
- Yorba Linda Boulevard and Lakeview Avenue;
- Yorba Linda Boulevard and Avocado Avenue;
- Yorba Linda Boulevard and Ohio Street;
- Yorba Linda Boulevard and Palm Avenue;
- Yorba Linda Boulevard and Kellogg Drive;
- Yorba Linda Boulevard and Fairmont Boulevard;
- Yorba Linda Boulevard and Avenida Rio Del Oro;
- Yorba Linda Boulevard and Village Center Drive;
- Yorba Linda Boulevard and Paseo De Las Palomas;
- Yorba Linda Boulevard and San Antonio Road;
- Yorba Linda Boulevard and Yorba Ranch Road;
- Yorba Linda Boulevard and Via Esquela;
- Yorba Linda Boulevard and Stonehaven Drive;
- Yorba Linda Boulevard and Via Adobe;
- Yorba Linda Boulevard and New River Road;
- Fairmont Boulevard and Paseo De Las Palomas;
- Fairmont Boulevard and Village Center Drive/Nob Hill;
- Fairmont Boulevard and Esperanza Road;
- Fairmont Boulevard and Fairmont Connector;
- Fairmont Boulevard and Old Ranch Road;
- Esperanza Road and Lindsey Drive;
- Esperanza Road and New River;
- Mountain View Avenue and Kellogg Drive;
- Rose Drive and Wabash Avenue;
- Rose Drive School Crossing (at Rose Drive School);
- Rose Drive Pedestrian Crossing (at El Cajon Trail);
- Valley View Avenue and Orange Drive;
- Valley View Avenue and Lakeview Avenue;
- Valley View Avenue and Bastanchury Road;
- Valley View Avenue and Pedestrian Crossing (EL Cajon Trail);
- Bastanchury Road and Prospect Avenue;
- Bastanchury Road and Rose Drive;

- Bastanchury Road and Lakeview Avenue;
- Bastanchury Road and Fairmont Boulevard;
- Bastanchury Road and Village Center Drive;
- Bastanchury Road and Secretariat Way;
- Bastanchury Road and Grey Stone Drive;
- Bastanchury Road and Clydesdale;
- Buena Vista Avenue and Richfield Road; and
- Grandview and Kellogg Drive.

Traffic Signal Zone TS-3

The zone is located on the southeastern section of the City and the proportional special benefit assessments on parcels within this Zone currently fund in part the ongoing maintenance and operation of a single traffic signal located at:

- Savi Ranch Parkway and Mirage Street.

Landscape Improvements:

Arterial Landscaping Zone

For fiscal year 2014/2015 eight (8) designated Arterial Landscape Zones (A-1 through A-8) have been established to accurately reflect the proportional special benefit properties within the District receive from the District maintained arterial landscape improvements. The boundaries of each Arterial Landscaping Zone are based on the improvements being maintained through the District assessments and the relationship and proximity of the developments and properties that derive special benefit from those improvements. The location, extent and types of improvements and the proximity of the various parcels and developments to those improvements were reviewed and analyzed in developing the boundaries of the eight Zones and proportional special benefit cost allocations. Some improvements (medians) may be located between two Zones and those improvements are reasonably shared by the two adjacent Zones. In such cases, the special benefits and cost of providing such improvements are shared by parcels in each Zone. In addition, some landscape improvement areas (various side panels) are funded by the abutting local landscaping Zone, instead of the Arterial Landscaping Zone, where the street is considered to be a "secondary arterial." The following is a brief description and summary of the landscaped areas associated within each Arterial Landscaping Zone. A visual depiction of the location and extent of the landscape improvement areas and Zone boundaries are provided on the Assessment Diagrams provided in Part V of this Report. Within some of the Arterial Landscaping Zones there are landscape improvement areas (various parkway landscaping and/or greenbelt areas) that are not included as part of the Arterial Landscaping Zone assessments and are currently funded by the City. These improvement areas are distinguished on the Assessment Diagrams by a different color and are summarized in the following descriptions.

Arterial Landscaping Zone A-1

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,467,120 square feet of landscape area that incorporates approximately 894,035 square feet of fallow/minimal landscaped area and 573,085 square feet of parkway landscaped area. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area:

- ***La Palma Avenue*** from approximately 700 feet east of Weir Canyon Road (Yorba Linda Boulevard), east to Camino De Bryant.

Arterial Landscaping Zone A-2

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 345,390 square feet of landscape area that incorporates approximately 47,495 square feet of slope area, 136,040 square feet of medians, and 161,855 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in adjacent Zones (shared by A-3 and A-5) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- ***Esperanza Road*** from approximately 370 feet east of Via Del Cazador (the boundary line between Zones A-3 and A-2), west to approximately 490 feet west of Hickory Drive (a point which is approximately 450 feet east of Paseo Del Prado and also the boundary line between Zones A-9 and A-2);
- ***Yorba Linda Boulevard*** from San Antonio Road (the boundary line between Zones A-9 and A-2), east and south to approximately 400 feet southeast of Via De La Escuela (the point at which the boundary line of Zone A-3 crosses Yorba Linda Boulevard),
  - The median improvements from San Antonio Road to approximately 450 feet northwest of Via Del Agua (approximately 500 feet southeast of Dorinda Road) are shared with Zone A-5; and
  - The median improvements from approximately 450 feet northwest of Via Del Agua to approximately 400 feet southeast of Via De La Escuela are shared with Zone A-3;
- ***Yorba Ranch Road*** from Yorba Linda Boulevard, south to Esperanza Road; and

Arterial Landscaping Zone A-3

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 394,820 square feet of landscape area that incorporates approximately 117,450 square feet of slope area, 100,295 square feet of medians, and 177,075 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in an adjacent Zone (shared by A-2) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- ***Esperanza Road*** from approximately 370 feet east of Via Del Cazador (the boundary line between Zones A-2 and A-3), east to just past New River Road (the boundary line between Zones A-1 and A-3);
- **Yorba Linda Boulevard** from approximately 450 feet northwest of Via Del Agua (approximately 500 feet southeast of Dorinda Road and the boundary line between Zones A-5 and A-3), south to Esperanza Road,
  - The median improvements from approximately 450 feet northwest of Via Del Agua to approximately 400 feet south of Via De La Escuela are shared with Zone A-2.

Arterial Landscaping Zone A-4

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,594,170 square feet of landscape area that incorporates approximately 55,980 square feet of slope area, 239,980 square feet of medians, 28,225 square feet of fallow/minimal landscaped areas, and 1,269,985 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in adjacent Zones (shared by A-7, A-8, and A-9) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. Of the approximately 1,594,170 square feet of landscape area in the Zone, 905,865 square feet of the landscaped area (medians, parkways, greenbelts, and/or trail areas) are not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone. These areas are currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Esperanza Road** from Imperial Highway, east to Fairmont Boulevard;
- **Imperial Highway** from Yorba Linda Boulevard, south to Esperanza Road,
  - The median improvements from Yorba Linda Boulevard to Kellogg Drive are shared with Zone A-8;
- **Yorba Linda Boulevard** from Imperial Highway, east to Avenida Rio Del Oro, (These median improvements are shared with Zone A-7);
- **Fairmont Boulevard** from Yorba Linda Boulevard, south to Esperanza Road,
  - The median improvements from Paseo De Las Palomas, south to Esperanza Road are shared with Zone A-9;

- **Non-Assessed Local Improvements in this Zone** include, but are not limited to:
  - Parkways located in the vicinity of Kellogg Drive and Arroyo Cajon Drive; Grandview Avenue and Sunny Slope; Avenida Rio Del Oro south of Yorba Linda Boulevard; the east side of Fairmont Boulevard just north of Paseo De Las Palomas; and the west side of Fairmont Boulevard between Paseo De Las Palomas and Village Center Drive;
  - Greenbelt/trail areas located generally along Kingsbriar Drive between Fairmont Boulevard and Acacia Hill Drive; and
  - Median and parkway landscaping on Imperial Highway located southeast of Kellogg Drive.

Arterial Landscaping Zone A-5

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 664,395 square feet of landscape area that incorporates approximately 202,855 square feet of slope area, 199,560 square feet of medians, and 261,980 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in adjacent Zones (shared by A-2, A-7, and A-9) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Bastanchury Road** from approximately 310 east of Emerald Downs Drive (approximately 1,000 feet west of Clydesdale and is also the boundary line between Zones A-6 and A-5), east to Village Center Drive,
  - The median improvements from Fairmont Boulevard, east to approximately 830 west of Village Center Drive are shared with Zone A-7;
- **Yorba Linda Boulevard** from approximately 750 feet west of Village Center Drive (the boundary line between Zones A-7 and A-5), east to approximately 500 feet southeast of Dorinda Road (approximately 450 feet northwest of Via Del Agua and also the boundary line between A-3 and A-5),
  - The median improvements from approximately 750 feet west of Village Center Drive to San Antonio Road are shared with Zone A-9;
  - The median improvements from San Antonio Road to approximately 500 feet southeast of Dorinda Road are shared with Zone A-2;
- **Village Center Drive** from Yorba Linda Boulevard, north to Fairmont Boulevard;
- **Fairmont Boulevard** from Avenida Del Rey, north to Village Center Drive,
  - The median improvements from Avenida Del Rey to Bastanchury Road are shared with Zone A-7.

Arterial Landscaping Zone A-6

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 263,505 square feet of landscape area that incorporates approximately 49,450 square feet of slope area, 116,485 square feet of medians, and 97,570 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in an adjacent Zone (shared by A-7) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Bastanchury Road** from Valley View Avenue (at the boundary line between Zone A-7 and A-6), east to approximately 310 east of Emerald Downs Drive (approximately 1,000 feet west of Clydesdale and is also the boundary line between Zones A-5 and A-6);
- **Lake View Avenue** from Bastanchury Road, north and west to Valley View Avenue;
- **Valley View Avenue** from Bastanchury Road, north to Valley View Circle,
  - The median improvements between Bastanchury Road and Brooklyn Avenue are shared with Zone A-7.

Arterial Landscaping Zone A-7

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,590,110 square feet of landscape area that incorporates approximately 195,320 square feet of slope area, 259,955 square feet of medians and 1,134,835 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in adjacent Zones (shared by A-4, A-6, A-8, and A-9) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. Of the approximately 1,590,115 square feet of landscape area in the Zone, 365,570 square feet of landscaped area (parkways, greenbelts, and/or trail areas) are not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone. These areas are currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Yorba Linda Boulevard** from North Jefferson Avenue, east to approximately 750 feet west of Village Center Drive (the boundary line between Zone A-5 and A-7),
  - The median improvements from North Jefferson Avenue to Imperial Highway are shared with Zone A-8;
  - The median improvements from Imperial Highway to Avenida Rio Del Oro are shared with Zone A-4;
  - The median improvements from Avenida Rio Del Oro to approximately 750 feet west of Village Center Drive are shared with Zone A-9;
- **North Rose Drive** between Verna Lane and Lathrop Drive;
- **Imperial Highway** between Yorba Linda Boulevard to North Rose Drive;

- **Bastanchury Road** from western City Limit (a point that is approximately 1,000 feet west of North Rose Drive), east to Lake View Avenue, and then from Fairmont Boulevard, east to approximately 830 west of Village Center Drive;
  - The median improvements from Fairmont Boulevard, east to approximately 830 west of Village Center Drive are shared with Zone A-7;
- **Lake View Avenue** between Bastanchury Road and Piper Place;
- **Fairmont Boulevard** from Avenida Del Rey, south to Yorba Linda Boulevard;
- **Valley View Avenue** from Bastanchury Road to Brooklyn Avenue, (The median improvements are shared with Zone A-6); and
- **Non-Assessed Local Improvements in this Zone** include, but are not limited to:
  - Parkways located on El Cajon Avenue, Prospect Avenue, 2nd Street, Orange Drive, Valley View Avenue, Casa Loma Avenue, Avocado Avenue, and Fairmont Boulevard; and
  - Greenbelt/trail areas located generally near north of El Cajon Avenue between Valley View Avenue and Jamestown Drive; and south of Bastanchury Road and west of North Rose Drive.

Arterial Landscaping Zone A-8

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 954,820 square feet of landscape area that incorporates approximately 124,115 square feet of slope area, 188,785 square feet of medians, 34,020 square feet of fallow/minimal landscaped areas, and 607,900 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in adjacent Zones (shared by A-4 and A-7) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. Of the approximately 954,815 square feet of landscape area in the Zone, 184,065 square feet of landscaped area (parkways, greenbelts, and/or trail areas) are not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone. These areas are currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Yorba Linda Boulevard** from Jefferson Street to Imperial Highway, (The median improvements are shared with Zone A-7);
- **Imperial Highway** from Yorba Linda Boulevard to Kellogg Drive, (The median improvements are shared with Zone A-4);
- **Richfield Road** from Yorba Linda Boulevard to Orchard Drive (southern City Limits);
- **Lake View Avenue** from Buena Vista Avenue to Mariposa Avenue (southern City Limits);
- **Buena Vista Avenue** from Windemere Drive (western City Limits) to Imperial Highway; and
- **Non-Assessed Local Improvements in this Zone** include, but are not limited to:
  - Parkways located on North Van Buren Street between Buena Vista Avenue and Alta Vista Street; and

- Greenbelt/trail area located north of Cascades.

Arterial Landscaping Zone A-9

The properties within this arterial landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 879,880 square feet of landscape area that incorporates approximately 195,620 square feet of slope area, 384,205 square feet of medians, and 300,055 square feet of parkway (non-sloped) landscaped areas. Portions of the landscape medians associated with this Zone are shared by properties in adjacent Zones (shared by A-4, A-5, and A-7) and the median square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- ***Esperanza Road*** from Fairmont Boulevard, east to approximately 490 feet west of Hickory Drive (a point which is approximately 450 feet east of Paseo Del Prado and also the boundary line between Zones A-2 and A-9);
- ***Yorba Linda Boulevard*** from Avenida Rio Del Oro, east to San Antonio Road (the boundary line between Zones A-2 and A-9),
  - The median improvements between Avenida Rio Del Oro and a point approximately 750 feet west of Village Center Drive are shared with Zone A-7;
  - The median improvements from approximately 750 feet west of Village Center Drive to San Antonio Road are shared with Zone A-5;
- ***Village Center Drive*** from Yorba Linda Boulevard, south and west to Fairmont Boulevard;
- ***Paseo De Las Palomas*** from Fairmont Boulevard, east and north to Yorba Linda Boulevard;
- ***Yorba Ranch Road*** from Yorba Linda Boulevard, south to Esperanza Road;
- ***Fairmont Boulevard*** from Paseo De Las Palomas, south to Esperanza Road, (These median improvements are shared with Zone A-4).

Local Landscaping Zones

For fiscal year 2014/2015 the District includes twenty-eight (28) designated Local Landscape Zones including L-1 (A, B and C), L-2 (A through S), L-3, L-4 (A and B), and L-5 (A, B and C). The boundaries of each Local Landscaping Zone are based on the improvements being maintained through the District assessments and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements. The location, extent and types of improvements or similar types of improvements identified within each Zone and the proximity of the various parcels and developments to those improvements were reviewed and analyzed in developing the boundaries of the twenty-eight Zones and proportional special benefit cost allocations. Some improvements (such as greenbelts and perimeter parkway/slope side panels) may be located between two Zones and those improvements are reasonably shared by those Zones. In such cases, the special benefits and cost of providing such improvements are proportionately shared by parcels in each Zone. The following is a brief description and summary of the landscaped areas associated within each Local Landscaping Zone. A visual depiction of the location and extent of the landscape

improvement areas and Zone boundaries are provided on the Assessment Diagrams provided in Part V of this Report. In connection with these landscaped areas, the maintenance of the improvements within each Zone may also include various appurtenances such as entry monuments, fencing, retaining walls, ornamental lighting, signage, and related irrigation, drainage, and electrical equipment.

Local Landscaping Zone L-1A

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,943,345 square feet of landscape area that incorporates approximately 1,305,385 square feet of slope area, 1,080 square feet of entryway/internal medians, 218,285 square feet of trails and/or fallow/minimal landscaped areas, and 418,595 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-1B

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 3,053,285 square feet of landscape area that incorporates approximately 2,733,495 square feet of slope area, 1,825 square feet of entryway/internal medians, 14,055 square feet of trails and/or fallow/minimal landscaped areas, and 303,910 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-1C

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 855,675 square feet of landscape area that incorporates approximately 484,410 square feet of slope area and 371,265 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-1D

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 408,035 square feet of landscape area that incorporates approximately 199,780 square feet of slope area, 59,625 square feet of trails and/or fallow/minimal landscaped areas, and 148,630 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2A

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 810,865 square feet of landscape area that incorporates approximately 640,795 square feet of slope area and 170,070 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2B

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 695,650 square feet of landscape area that incorporates approximately 227,020 square feet of slope area, 22,010 square feet of entryway/internal medians, and 446,620 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2C

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 2,789,030 square feet of landscape area that incorporates approximately 743,210 square feet of slope area, 261,220 square feet of entryway/internal medians, and 1,784,600 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2D

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 892,035 square feet of landscape area that incorporates approximately 723,900 square feet of slope area, 5,275 square feet of entryway/internal medians, and 162,860 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2E

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 731,070 square feet of landscape area that incorporates approximately 349,390 square feet of slope area; 4,660 square feet of trails and/or fallow/minimal landscaped areas; and 377,020 square feet of parkway or other non-sloped landscaped areas. Portions of the landscape area associated with this Zone are shared by properties in adjacent Zones (L-2F and L-2S) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2F

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 90,795 square feet of landscape area that incorporates approximately 5,445 square feet of slope area; 23,580 square feet of trails and/or fallow/minimal landscaped areas; and 61,770 square feet of parkway or other non-sloped landscaped areas. Portions of the landscape area associated with this Zone are shared by properties in adjacent Zones (L-2E and L-2S) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2G

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 977,890 square feet of landscape area that incorporates approximately 390,315 square feet of slope area, 1,410 square feet of entryway/internal medians, 115,575 square feet of trails and/or fallow/minimal landscaped areas, and 470,590 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2H

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 573,535 square feet of landscape area that incorporates approximately 29,260 square feet of slope area, 72,955 square feet of trails and/or fallow/minimal landscaped areas, and 471,320 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2I

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 418,825 square feet of landscape area that incorporates approximately 119,835 square feet of slope area, 42,310 square feet of trails and/or fallow/minimal landscaped areas, and 256,680 square feet of parkway or other non-sloped landscaped areas. A portion of the landscaped area for this Zone includes an interconnecting trail and greenbelt that extends across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in these Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2J

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 191,500 square feet of landscape area that incorporates approximately 15,930 square feet of slope area and 175,570 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2K

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,114,535 square feet of landscape area that incorporates approximately 850,775 square feet of slope area, 2,095 square feet of entryway/internal medians, 16,175 square feet of trails and/or fallow/minimal landscaped areas, and 245,490 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2L

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 201,305 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2M

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 31,805 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2N

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,237,755 square feet of landscape area that incorporates approximately 598,090 square feet of slope area, 37,685 square feet of entryway/internal medians, 30,975 square feet of trails and/or fallow/minimal landscaped areas, and 571,005 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2O

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 50,425 square feet of landscape area that incorporates approximately 10,085 square feet of trails and/or fallow/minimal landscaped area, and 40,340 square feet of greenbelt landscaped area. These landscaped areas are part of an interconnecting trail and greenbelt that extends across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in these Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2P

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 200,600 square feet of landscape area that incorporates approximately 145,350 square feet of slope area; 3,785 square feet of trails and/or fallow/minimal landscaped area, and 51,465 square feet of greenbelt landscaped area. This greenbelt landscaped area is part of an interconnecting trail and greenbelt that extends across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in these Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2Q

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 126,900 square feet of landscape area that incorporates approximately 2,885 square feet of slope area, and 124,015 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2R

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 97,665 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-2S

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 48,880 square feet of landscape area that incorporates approximately 11,745 square feet of slope area, approximately 18,675 square feet of trails and/or fallow/minimal landscaped areas, and 18,460 square feet of parkway or other non-sloped landscaped areas. Portions of the landscape area associated with this Zone are shared by properties in adjacent Zones (L-2E and L-2F) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-3

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 47,660 square feet of landscape area that incorporates approximately 39,265 square feet of entryway/internal medians and 8,395 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-4A

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 337,850 square feet of landscape area that incorporates approximately 84,880 square feet of slope area, 27,075 square feet of entryway/internal medians, 56,585 square feet of trails and/or fallow/minimal landscaped areas, and 169,310 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-4B

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 197,285 square feet of landscape area that incorporates approximately 72,235 square feet of slope area, 48,155 square feet of trails and/or fallow/minimal landscaped areas, and 76,895 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-5A

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 2,804,900 square feet of landscape area that incorporates approximately 1,852,310 square feet of slope area, 89,755 square feet of entryway/internal medians, 82,430 square feet of trails and/or fallow/minimal landscaped areas, and 780,405 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-5B

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 1,173,280 square feet of landscape area that incorporates approximately 664,570 square feet of slope area, 8,805 square feet of trails and/or fallow/minimal landscaped areas, and 499,905 square feet of parkway or other non-sloped landscaped areas.

Local Landscaping Zone L-5C

The properties within this local landscape zone proportionately share and receive special benefit from the maintenance of improvements which include approximately 585,970 square feet of landscape area that incorporates approximately 248,775 square feet of slope area, 251,840 square feet of trails and/or fallow/minimal landscaped areas, and 85,355 square feet of parkway or other non-sloped landscaped areas.

Part II — Method of Apportionment

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Section 22574 provides for zones as follows:

"The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."

The formulas used for calculating assessments and the designation of zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

Proposition 218 Benefit Analysis

The costs of the proposed improvements for fiscal year 2014/15 have been identified and allocated to properties within the District based on special benefit. The improvements provided by this District and for which properties are assessed are local public landscape improvements and related amenities that were installed in connection with the development of the properties or would otherwise be required for the development of properties within each respective Zone of the District. The assessments and method of apportionment is based on the premise that these improvements would otherwise not have been required without the development of those parcels within the District.

Article XIIID Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

Article XIIID Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIIID Section 4a defines proportional special benefit assessments as follows:

"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Benefit Analysis

Special Benefits

The ongoing maintenance of landscaped areas within the District provide aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the Zones. These improvements are an integral part of the physical environment associated with the parcels in each Zone and if the improvements were not properly maintained, it is these parcels that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. Likewise, in many of the zones, the landscaped areas include green space areas (slopes, greenbelts and trails) that provide a physical buffer and open space between properties and these areas serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. These green space areas also provide a greater opportunity for recreation. As a result, the maintenance of these landscaped improvements provides particular and distinct benefits to the properties and developments within each Zone.

Likewise, street lighting in the District is primarily useful for illuminating the streets that provide access to the properties in the District as well as the sidewalks and parking lanes associated with those properties. While it is recognized that both street lights and traffic signals serve in part to enhance traffic safety, installation and construction of these improvements were clearly required by the development of properties within the district and these improvements provide three main special benefits to those properties: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway egress benefit. Furthermore, because traffic circulation in the City is largely the result of local traffic to and from these properties by the property owners and guests, it is reasonable to assume that these properties derive a particular and distinct benefit from the street lights and traffic signals that support the safe access to the properties and essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the assessed properties. As a result, the maintenance of these lighting improvements are a particular and distinct benefit to the properties and developments within each Zone.

General Benefit

General Benefit Landscaping Zones

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements were primarily installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for development of properties in those Zones. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only limited tree management, weed abatement, rodent control, and erosion control services for the various landscape easement areas. This baseline level of service would typically provide for periodic servicing of the improvement areas (generally twice annually) or on an as-needed basis. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from slope failures or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance currently provided in the various District Zones. Based on service provider cost estimates provided to the City, the cost to provide the baseline level of service is approximately $742 per acre ($0.017034 per square foot) for flat landscaped areas (arterial medians, entryway/internal medians, parkways or other non-sloped landscaped areas including greenbelts, trails and/or fallow/minimal landscaped areas), and approximately $1,059 per acre ($0.024311 per square foot) for slope landscaping. Since this baseline servicing, unlike the enhanced aesthetic services, provides substantial benefits to the general public and to the properties both within and outside of the specific benefit zones, the cost of providing this baseline service is treated as the cost of general benefits from landscape maintenance services.

Utilizing the per square foot costs outlined above and the square footages of the improvement areas in each Zone, the following table summarizes the current estimated general benefit costs calculated for each District landscape Zone (both local and arterial zones):

Fiscal Year 2014/15 Estimated General Benefit Landscaping Costs

Landscape Zone		General Benefit Cost [1]	Landscape Zone		General Benefit Cost [1]
Local Zone	L-1A	$42,602	Local Zone	L-2P	$4,475
Local Zone	L-1B	$71,901	Local Zone	L-2Q	$2,183
Local Zone	L-1C	$18,101	Local Zone	L-2R	$1,664
Local Zone	L-1D	$8,404	Local Zone	L-2S	$918
Local Zone	L-2A	$18,475	Local Zone	L-3	$812
Local Zone	L-2B	$13,502	Local Zone	L-4A	$6,373
Local Zone	L-2C	$52,917	Local Zone	L-4B	$3,886
Local Zone	L-2D	$20,463	Local Zone	L-5A	$61,258
Local Zone	L-2E	$14,996	Local Zone	L-5B	$24,822
Local Zone	L-2F	$1,586	Local Zone	L-5C	$11,792
Local Zone	L-2G	$19,498	Arterial Zone	A-1	$24,991
Local Zone	L-2H	$9,983	Arterial Zone	A-2	$6,229
Local Zone	L-2I	$8,006	Arterial Zone	A-3	$7,580
Local Zone	L-2J	$3,378	Arterial Zone	A-4	$27,562
Local Zone	L-2K	$25,176	Arterial Zone	A-5	$12,793
Local Zone	L-2L	$3,429	Arterial Zone	A-6	$4,848
Local Zone	L-2M	$542	Arterial Zone	A-7	$28,507
Local Zone	L-2N	$25,436	Arterial Zone	A-8	$17,168
Local Zone	L-2O	$859	Arterial Zone	A-9	$16,411

[1] As with most landscape maintenance costs, the General Benefit Costs shown above will be impacted by inflation and in subsequent fiscal years the General Benefit Cost contributions will be adjusted for inflation.

Other Landscaping General Benefits

In addition to the general benefit identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefit of the landscape maintenance provided to parcels served by the District, for the

purposes of this Report we assume these types of benefits to be general benefits, albeit general benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures. Therefore, the costs associated with these general benefits have been calculated based on 1% of the estimated "Total Annual Maintenance Expenditures" budgeted for each landscape zone and together with the baseline general benefit costs above have been excluded from the potential assessment funding and together are shown in the budgets for each Zone (Part III of this Report) as the "General Benefit Expenses (City Contribution)".

General Benefit Lighting Zones

In reviewing the location and extent of the specific lighting improvements (local street lighting, arterial street lighting and traffic signals) to be funded by District assessments and the proximity and relationship to properties to be assessed, like the landscaping improvements it is evident these improvements were primarily installed in connection with the development of or are improvements that would otherwise be shared by and required for the development of properties. It is also evident that the maintenance and servicing of these improvements has a direct and particular impact (special benefit) on those properties in proximity to those improvements and such improvements beyond that which is required for traffic circulation to ensure the safety and protection of the general public and property in general, has no benefit to the public at large or properties outside each respective Zone.

The Local Street Lighting Zone is comprised of properties that receive a particular and direct benefit from local street lights that were installed as part of the overall development or planned development of the properties to be assessed and the street lights would otherwise not be necessary or required without the development of those properties. Likewise, only those properties and developments that are adjacent to or in close proximity to local street light improvements and benefit directly from those improvements are included in the Zone. In fact, more than 20% of the City parcels are not currently part of the Local Street Lighting Zone. Because these improvements are directly associated with the development of the properties within the Zone and clearly provide a special benefit to these properties that is not shared by all properties in the District, it is certainly reasonable to conclude that the maintenance and operation of these improvements is largely if not entirely a special benefit to those properties assessed. However, based on a review of the City's development and street lighting standards it is estimated that not more than thirty-five percent (35%) of these local street lights are located on the perimeter of the developments within the Zone and/or the collector streets that are shared by those properties and developments. It is reasonable to conclude that these particular street lights not only provide a special benefit to properties in the Zone, but may also enhance general nighttime traffic safety and circulation for other properties and the general public. While these street lights were clearly the direct result of the adjacent or nearby property development, it is estimated based on general traffic circulation data for residential and collector streets, that less than half (50%) of these particular street lights and associated costs would be necessary in less concentrated development areas. Therefore, it has been determined that the general benefit related to the operation and maintenance of these particular street lights is no more than eighteen percent (18%) of the total local streetlight operating costs (half of the approximate 35% associated with the perimeter and collector lights). However, to ensure that no parcel is assessed for more than its proportional special benefit for local street lighting, for fiscal year 2014/2015 the City will contribute for general benefit an amount equal to twenty percent (20%) of the budgeted annual street light operating costs for local street lighting.

In regards to street lighting on the arterial streets (Arterial Street Lighting Zone), similar to the local street lights located on the collector streets and development perimeters, it is certainly

reasonable to recognize that arterial street lights provide a measure of general benefit to the public and to properties in general resulting from nighttime traffic safety and circulation on these primary streets. The American National Standard Practice for Roadway Lighting and various related traffic and street lighting studies suggest that over seventy-five percent (75%) of the street lights installed on primary streets in urban areas are directly the result of property development (both residential and non-residential development). In turn these developments increase traffic circulation and ultimately dictate the type of lighting, spacing and number of lights required and without such development, both the need and quantity of those lights would be dramatically reduced. Therefore, based on these estimates, it is reasonable to conclude that no more than twenty-five percent (25%) of the arterial street lights and associated costs to service and maintain those street lights would be considered general benefit. However, to ensure that no parcel is assessed for more than its proportional special benefit for arterial street lighting, for fiscal year 2014/2015 the City will contribute for general benefit an amount equal to thirty percent (30%) of the budgeted annual street light operating costs for arterial street lighting.

Similar to arterial street lights, traffic signals are located throughout the City on streets and at intersections that provide direct access to each property in the District. However, similar to local lighting improvements within the District, the number and extent of these traffic signals varies in different areas of the City and therefore three Traffic Signal Zones have been established to identify and quantify the proportional special benefit to properties in different parts of the City. Like street lights (both arterial and local), it is certainly reasonable to recognize the general benefit to the public and properties in general associated with nighttime traffic safety and circulation associated with traffic signals. However, as clearly reflected by the need to establish different zones of benefit for these traffic signals, the number of traffic signals, the location of those signals and even the type of signalization are clearly the result of property development and the concentration of that development and thus the special benefit nexus to the properties within each Traffic Signal Zone. However, while these improvements are clearly required by development within the City and respective Zones, traffic signals are inherently installed in part to control traffic, not only traffic directly associated with surrounding properties (special benefit) but also general City traffic that is associated with the general public and properties outside each respective Traffic Signal Zone (general benefit). General traffic circulation within the City suggests that location and extent of such improvement is directly correlated to property development and such development increase traffic circulation and ultimately the spacing and number of traffic signals required to ensure proper traffic circulation to and from those properties and the overall need for such public improvements is dramatically reduced in areas with less property development. However, to ensure that no parcel is assessed for more than its proportional special benefit for traffic signal improvements, for fiscal year 2014/2015 the City will contribute for general benefit an amount equal to fifty percent (50%) of the budgeted annual traffic signal operating costs within each Traffic Signal Zone.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized in this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not

limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents over 90% of the parcels in the District. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. For this District each parcel is assigned one of the following land use classifications:

Single-Family Residential Parcels — This classification may include, but is not limited to: all subdivided residential tract lots (with or without structures); condominiums; or other single-family residential units on a single parcel. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Multi-Family Residential Parcels and Mobile Home Parks — This land use classification identifies properties that are used for residential purposes, but contain more than a single residential unit on the parcel (parcels with more than one dwelling). Due in part to the development and population densities associated with these types of dwelling units (reduced unit size compared to the typical density and size of single-family units), Multi-Family Residential Parcels and Mobile Home Parks have been assigned a weighted proportional special benefit factor of 0.8 EBU per Unit and 0.5EBU per space, respectively. Studies have consistently shown that the average apartment unit impacts infrastructure approximately 80% as much as a single-family residence and the average mobile home unit impacts infrastructure approximately 50%. (Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition, 1991; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition, 1991). Therefore it is reasonable to conclude that the proportional special benefit these properties receive from the public improvements funded by the assessments has a similar proportionality.

Therefore the EBUs assigned to a multi-residential or a mobile home parcel are calculated based on the number of dwelling units identified for that parcel, with each multi-residential parcel being assigned an EBU equal to 0.8 EBU multiplied by the number of dwelling units on the parcel and each mobile home park parcel being assigned an EBU equal to 0.5 EBU multiplied by the number of mobile home units or available spaces on the parcel.

Non-Residential Parcels — This classification includes developed properties that are identified or zoned for commercial, industrial or other non-residential use including offices, hotels,

recreational facilities (excluding parks and golf courses), and institutional facilities including, hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. Based on an overall evaluation of development in the City when the District was established, it was determined that the average single-family residential development yielded approximately three (3) dwelling units per acre of land. Thus it was determined that the special benefit for these non-residential properties compared to a single-family residential parcel is proportional to 3.0 EBU multiplied by the acreage of the parcel. Therefore the EBU assigned to each non-residential property is 3.0 EBU per acre (e.g. A 2.25 acre parcel identified as non-residential is assigned 6.75 EBU).

Vacant/Rural/Park Parcels — This classification includes undeveloped properties that are identified as parcels with no development, and parcels identified as Parks which have been developed for public use and provide similar public amenities and improvements funded by the District assessments. Although it is recognized that the improvements provided within the various Zones of the District were primarily constructed and installed as the result of property development, it is also recognized that the majority of these improvements were constructed in part to support the overall development of properties within the District and/or Zone to their full and best use, including undeveloped properties. Therefore when the District was established, it was determined that parcels identified as Vacant/Rural/Park Parcels shall be assigned a proportional EBU that is 25% of the developed non-residential property, or 0.75 EBU per acre, up to a maximum of 5 acres per parcel. (e.g. A 6.00 acre parcel identified as a vacant-rural parcel is assigned 3.75 EBU [5.0 acres x 0.75 EBU/acre]).

However, within Local Landscaping Zones L-5A, L-5B and L-5C, a significant portion of the Zones are currently identified as vacant (undeveloped properties) that will be developed based on the overall development plans for the area. Therefore, in order to ensure a fair proportionality between the developed and undeveloped properties in these three Zones, the maximum of 5 acres per parcel for vacant-rural parcels is not applied in these Zones. (e.g. A 6.00 acre parcel identified as a vacant-rural parcel is assigned 4.50 EBU [6.0 acres x 0.75 EBU/acre]).

School Parcels — This classification includes those parcels that are identified specifically as school sites that include playground or recreational areas (both public and private). Based on an evaluation of the various school sites in the City, it is estimated that on average, 1/3rd (approximately 33.33%) of the total acreage for these parcels is actually developed with structures and parking facilities similar to non-residential developed parcels. The remaining parcel acreage (approximately 66.67%) is generally associated with playground areas and/or sports fields similar to park facilities (e.g. Vacant/Rural/Park Parcels). In recognition of the overall development and use of these properties it has been determined that parcels identified as Schools shall be assigned a proportional EBU that reflects the 1/3rd of the parcel's acreage being developed non-residential acreage (33.33% of acreage x 3.0 EBU/acre) and 2/3rd of the parcel's acreage being vacant/rural/park acreage (66.67% of acreage x 0.75 EBU/acre). The average of these two calculations results in an EBU of 1.50 EBU per acre. (e.g. A 12.00 acre school parcel is assigned 18.00 EBU [12.0 acres x 1.50 EBU/acre]).

Golf Course Parcels — This classification includes all parcels that are identified as all or a portion of a golf course. Such properties, like schools are somewhat unique in that the property use is a combination of developed non-residential and vacant/rural/park use. However unlike schools, a more significant portion of the acreage for such development would be considered vacant/rural/park. In order to establish a proportional calculation of the special benefits for such properties from the District improvements as compared to other property uses, parcels identified as Golf Course Parcels shall be assigned a proportional EBU of 1.50 EBU per acre (similar to School Parcels), but recognizing that much of the acreage associated with these parcels is

vacant/rural/park acreage, the maximum acreage applied in the special benefit calculation shall be limited to a maximum of 5 acres per parcel (APN). (e.g. A 10.00 acre parcel identified as a golf course parcel is assigned 7.50 EBU [5.0 acres x 1.50 EBU/acre]).

Special Case Parcels — In many landscaping and lighting districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefit received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefit compared to other properties that receive special benefits from the improvements.

Exempt Parcels — Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, rights-of-ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also exempt from assessment are utility rights-of-ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed. It has been determined that these types of properties receive no direct benefit from the improvements and receive no special benefit or general benefits from the continued operation and maintenance of those improvements.

A summary of the applied Equivalent Benefit Units (EBUs) for the various land use classifications within the District is shown in the following table:

Land Use	Equivalent Benefit Unit Formula	
Residential Single-Family	1.000	EBU per Unit
Residential Multi-Family	0.800	EBU per Unit
Mobile Home Park	0.500	EBU per Unit/Space
Non-Residential Developed	3.000	EBU per Acre
School	1.500	EBU per Acre
Golf Course	1.500	EBU per Acre (Maximum of 5 Acres)
Vacant/Rural/Parks [(1)]	0.750	EBU per Acre (Maximum of 5 Acres)
Special Case	0.750	EBU per Adjusted Acreage
Exempt	0.000	EBU per Acre

[(1)] For calculation of Local Landscape Zone Benefits in Zones L-5A, L-5B & L-5C, the 5.0 Acre Maximum does not apply to Vacant/Rural/Parks

Equivalent Benefit Unit Summary

The following is a summary of the Equivalent Benefit Units applicable to the various land use classifications identified in each District Zone:

Local Landscaping Zones

Local Landscaping Zone L-1A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,525	1,525	-	1,525.00
Non-Residential Developed	62	-	78.726	236.18
School	1	-	20.483	30.73
Vacant/Rural/Parks	13	-	24.273	18.20
Special Case	1	-	1.000	0.75
Exempt	18	-	87.104	-
Totals	**1,620**	**1,525**	**211.586**	**1,810.86**

Local Landscaping Zone L-1B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	614	614	-	614.00
Vacant/Rural/Parks	12	-	17.747	13.31
Exempt	10	-	30.641	-
Totals	**636**	**614**	**48.387**	**627.31**

Local Landscaping Zone L-1C

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	615	615	-	615.00
Residential Multi-Family	1	400	-	320.00
Vacant/Rural/Parks	1	-	0.933	0.70
Exempt	19	-	39.843	-
Totals	**636**	**1,015**	**40.776**	**935.70**

Local Landscaping Zone L-1D

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	118	118	-	118.00
Non-Residential Developed	1	-	1.098	3.29
Exempt	29	-	13.494	-
Totals	**148**	**118**	**14.592**	**121.29**

Local Landscaping Zone L-2A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	301	301	-	301.00
Vacant/Rural/Parks	1	-	5.000	3.75
Totals	**302**	**301**	**5.000**	**304.75**

Local Landscaping Zone L-2B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	564	564	-	564.00
Exempt	16	-	15.804	-
Totals	**580**	**564**	**15.804**	**564.00**

Local Landscaping Zone L-2C

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,088	1,088	-	1,088.00
Exempt	60	-	70.380	-
Totals	**1,148**	**1,088**	**70.380**	**1,088.00**

Local Landscaping Zone L-2D

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	277	277	-	277.00
Non-Residential Developed	3	-	8.263	24.79
Vacant/Rural/Parks	1	-	0.624	0.47
Exempt	3	-	1.367	-
Totals	**284**	**277**	**10.253**	**302.26**

Local Landscaping Zone L-2E

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	217	217	-	217.00
Vacant/Rural/Parks	3	-	3.742	2.81
Exempt	1	-	0.388	-
Totals	**221**	**217**	**4.130**	**219.81**

Local Landscaping Zone L-2F

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	128	128	-	128.00
Vacant/Rural/Parks	1	-	0.475	0.36
Exempt	1	-	1.018	-
Totals	**130**	**128**	**1.493**	**128.36**

Local Landscaping Zone L-2G

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	619	619	-	619.00
Vacant/Rural/Parks	35	-	52.799	39.60
Special Case	1	-	1.000	0.75
Exempt	25	-	64.476	-
Totals	**680**	**619**	**118.275**	**659.35**

Local Landscaping Zone L-2H

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	693	693	-	693.00
Vacant/Rural/Parks	1	-	3.789	2.84
Exempt	11	-	6.145	-
Totals	**705**	**693**	**9.934**	**695.84**

Local Landscaping Zone L-2I

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	607	607	-	607.00
Vacant/Rural/Parks	6	-	3.106	2.33
Exempt	22	-	41.440	-
Totals	**635**	**607**	**44.546**	**609.33**

Local Landscaping Zone L-2J

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	385	385	-	385.00
Non-Residential Developed	2	-	3.982	11.95
School	2	-	25.056	37.58
Vacant/Rural/Parks	3	-	9.111	6.83
Exempt	8	-	12.070	-
Totals	**400**	**385**	**50.220**	**441.36**

Local Landscaping Zone L-2K

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	361	361	-	361.00
Residential Multi-Family	1	124	-	99.20
Non-Residential Developed	1	-	1.658	4.97
Vacant/Rural/Parks	8	-	17.707	13.28
Exempt	4	-	0.297	-
Totals	**375**	**485**	**19.662**	**478.45**

Local Landscaping Zone L-2L

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	133	133	-	133.00
Vacant/Rural/Parks	1	-	1.102	0.83
Exempt	1	-	0.491	-
Totals	**135**	**133**	**1.592**	**133.83**

Local Landscaping Zone L-2M

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	201	201	-	201.00
Non-Residential Developed	9	-	9.064	27.19
Vacant/Rural/Parks	3	-	1.437	1.08
Exempt	17	-	21.527	-
Totals	**230**	**201**	**32.028**	**229.27**

Local Landscaping Zone L-2N

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	225	225	-	225.00
Non-Residential Developed	2	-	22.740	68.22
Vacant/Rural/Parks	29	-	33.178	24.88
Exempt	14	-	25.996	-
Totals	**270**	**225**	**81.915**	**318.10**

Local Landscaping Zone L-2O

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	229	229	-	229.00
Exempt	14	-	3.728	-
Totals	**243**	**229**	**3.728**	**229.00**

Local Landscaping Zone L-2P

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	84	84	-	84.00
Vacant/Rural/Parks	2	-	2.526	1.89
Exempt	7	-	5.818	-
Totals	**93**	**84**	**8.344**	**85.89**

Local Landscaping Zone L-2Q

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	107	107	-	107.00
Vacant/Rural/Parks	220	-	72.616	54.46
Exempt	3	-	2.552	-
Totals	**330**	**107**	**75.168**	**161.46**

Local Landscaping Zone L-2R

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	193	193	-	193.00
Exempt	7	-	3.641	-
Totals	**200**	**193**	**3.641**	**193.00**

Local Landscaping Zone L-2S

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	118	118	-	118.00
Non-Residential Developed	1	-	23.477	70.43
Exempt	6	-	0.439	-
Totals	**125**	**118**	**23.916**	**188.43**

Local Landscaping Zone L-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Non-Residential Developed	57	-	145.632	436.90
Vacant/Rural/Parks	9	-	16.371	12.28
Exempt	19	-	55.105	-
Totals	**85**	**-**	**217.108**	**449.17**

Local Landscaping Zone L-4A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	140	140	-	140.00
Vacant/Rural/Parks	3	-	2.705	2.03
Exempt	7	-	7.047	-
Totals	**150**	**140**	**9.752**	**142.03**

Local Landscaping Zone L-4B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	100	100	-	100.00
Exempt	5	-	4.913	-
Totals	**105**	**100**	**4.913**	**100.00**

Local Landscaping Zone L-5A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	745	745	-	745.00
Vacant/Rural/Parks	14	-	33.765	25.32
Exempt	38	-	81.551	-
Totals	**797**	**745**	**115.316**	**770.32**

Local Landscaping Zone L-5B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	924	924	-	924.00
School	1	-	11.230	16.84
Golf Course	7	-	26.172	39.26
Vacant/Rural/Parks	105	-	67.539	50.65
Exempt	111	-	147.356	-
Totals	**1,148**	**924**	**252.297**	**1,030.76**

Local Landscaping Zone L-5C

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	459	459	-	459.00
School	2	-	63.474	95.21
Vacant/Rural/Parks	35	-	106.645	79.98
Exempt	28	-	237.677	-
Totals	**524**	**459**	**407.796**	**634.19**

Arterial Landscaping Zones

Arterial Landscaping Zone A-1

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	3,097	3,097	-	3,097.00
Residential Multi-Family	1	400	-	320.00
Non-Residential Developed	123	-	253.782	761.35
School	1	-	20.483	30.73
Vacant/Rural/Parks	79	-	148.955	111.72
Special Case	1	-	1.000	0.75
Exempt	234	-	2,441.331	-
Totals	**3,536**	**3,497**	**2,865.552**	**4,321.54**

Arterial Landscaping Zone A-2

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,054	1,054	-	1,054.00
Non-Residential Developed	2	-	3.982	11.95
School	2	-	25.056	37.58
Vacant/Rural/Parks	11	-	14.744	11.06
Exempt	33	-	58.227	-
Totals	**1,102**	**1,054**	**102.009**	**1,114.59**

Arterial Landscaping Zone A-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	924	924	-	924.00
Residential Multi-Family	1	124	-	99.20
Non-Residential Developed	10	-	10.722	32.17
Vacant/Rural/Parks*	12	-	20.246	15.18
Exempt	36	-	26.042	-
Totals	**983**	**1,048**	**57.010**	**1,070.55**

Arterial Landscaping Zone A-4

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,711	2,711	-	2,711.00
Residential Multi-Family	3	164	-	131.20
Non-Residential Developed	11	-	18.421	55.26
School	4	-	42.931	64.40
Vacant/Rural/Parks	41	-	38.740	29.06
Exempt	84	-	117.982	-
Totals	**2,854**	**2,875**	**218.074**	**2,990.91**

Arterial Landscaping Zone A-5

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,417	2,417	-	2,417.00
Non-Residential Developed	1	-	23.477	70.43
School	2	-	63.474	95.21
Vacant/Rural/Parks	293	-	161.413	121.06
Special Case	1	-	1.000	0.75
Exempt	82	-	322.381	-
Totals	**2,796**	**2,417**	**571.745**	**2,704.45**

Arterial Landscaping Zone A-6

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,788	1,788	-	1,788.00
Non-Residential Developed	4	-	44.804	134.41
School	1	-	11.230	16.84
Golf Course	7	-	26.172	39.26
Vacant/Rural/Parks	126	-	105.506	79.13
Exempt	150	-	229.687	-
Totals	**2,076**	**1,788**	**417.400**	**2,057.64**

Arterial Landscaping Zone A-7

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	4,324	4,324	-	4,324.00
Residential Multi-Family	46	393	-	314.40
Mobile Home Park	2	288	-	144.00
Non-Residential Developed	158	-	228.322	684.97
School	9	-	38.285	57.43
Vacant/Rural/Parks	159	-	118.748	89.06
Exempt	271	-	53.041	-
Totals	**4,969**	**5,005**	**438.395**	**5,613.85**

Arterial Landscaping Zone A-8

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,137	2,137	-	2,137.00
Residential Multi-Family	2	5	-	4.00
Non-Residential Developed	23	-	59.848	179.54
Vacant/Rural/Parks	74	-	43.089	32.32
Exempt	60	-	112.208	-
Totals	**2,296**	**2,142**	**215.145**	**2,352.86**

Arterial Landscaping Zone A-9

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,369	2,369	-	2,369.00
Non-Residential Developed	3	-	8.263	24.79
Vacant/Rural/Parks	2	-	4.413	3.31
Exempt	84	-	88.854	-
Totals	**2,458**	**2,369**	**101.530**	**2,397.10**

Arterial Street Lighting Zone

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	20,821	20,821	-	20,821.00
Residential Multi-Family	53	1,086	-	868.80
Mobile Home Park	2	288	-	144.00
Non-Residential Developed	335	-	651.621	1,954.86
School	19	-	201.459	302.19
Golf Course	7	-	26.172	39.26
Vacant/Rural/Parks	797	-	655.854	491.89
Special Case	2	-	2.000	1.50
Exempt	1,034	-	3,449.753	-
Totals	**23,070**	**22,195**	**4,986.859**	**24,623.50**

Local Street Lighting Zone

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	17,062	17,062	-	17,062.00
Residential Multi-Family	47	586	-	468.80
Mobile Home Park	2	288	-	144.00
Non-Residential Developed	319	-	629.036	1,887.11
School	19	-	201.459	302.19
Golf Course	7	-	26.172	39.26
Vacant/Rural/Parks	673	-	537.178	402.88
Special Case	2	-	2.000	1.50
Exempt	809	-	1,696.365	-
Totals	**18,940**	**17,936**	**3,092.210**	**20,307.74**

Traffic Signal Zones

Traffic Signal Zone TS-1

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,872	2,872	-	2,872.00
Residential Multi-Family	1	400	-	320.00
Non-Residential Developed	64	-	85.410	256.23
School	1	-	20.483	30.73
Vacant/Rural/Parks	41	-	99.406	74.55
Special Case	1	-	1.000	0.75
Exempt	196	-	2,092.799	-
Totals	**3,176**	**3,272**	**2,299.098**	**3,554.26**

Traffic Signal Zone TS-2

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	17,949	17,949	-	17,949.00
Residential Multi-Family	52	686	-	548.80
Mobile Home Park	2	288	-	144.00
Non-Residential Developed	214	-	420.579	1,261.74
School	18	-	180.975	271.46
Golf Course	7	-	26.172	39.26
Vacant/Rural/Parks	747	-	540.077	405.06
Special Case	1	-	1.000	0.75
Exempt	819	-	1,301.849	-
Totals	**19,809**	**18,923**	**2,470.653**	**20,620.07**

Traffic Signal Zone TS-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Non-Residential Developed	57	-	145.632	436.90
Vacant/Rural/Parks	9	-	16.371	12.28
Exempt	19	-	55.105	-
Totals	**85**	**-**	**217.108**	**449.17**

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Contribution)", to establish the "Total Special Benefit Expenses";

Amount Budgeted – General Benefit Expenses = Special Benefit Expenses

To the resulting "Special Benefit Expenses", various "Funding Adjustments/Contributions" are applied that may include:

- "Reserve Fund Contribution", represents the amount of available existing Fund Balance (Reserve Funds) being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Unfunded Supplemental Expenses (Reserves)", represents an adjustment (reduction) in the amount to be collected for Operational Reserves that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehabilitation/Replacement Expenses", represents an adjustment (reduction) in the amount to be collected for Rehabilitation/Replacement Expenses that was budgeted as part of the Total Annual Expenses.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services; and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance To Levy";

Special Benefit Expenses +/- Funding Adjustments/Contributions =Balance To Levy

The amount identified as the "Balance To Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

Balance To Levy / Total EBU = Assessment per EBU (Assessment Rate)

Assessment per EBU x Parcel EBU = Parcel Assessment Amount

Annual Inflationary Adjustment (Assessment Range Formula)

In fiscal year 1997/1998, in part as a result of Proposition 218, which was approved on the November 1996 statewide ballot and added Article XIIID to the California State Constitution, the City took steps to reorganize the District to more fully reflect the special benefits associated with the District improvements and conducted a protest ballot proceeding for the proposed District assessments. Notices and ballots were mailed to all property owners within the District, outlining

the changes to the method of apportionment and the resulting assessment amount proposed for each property and that such assessments would include an annual inflationary adjustment (often referred to as an Assessment Range Formula or escalator) based on the Consumer Price Index (CPI). On July 1, 1997 the ballot results were tabulated with eighty-three percent (83%) of the returned assessment ballots approving the assessment rates and annual inflationary adjustment. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment that are inevitably associated with providing for the maintenance and operation of landscaping and lighting improvements, thereby reducing the need for additional noticing and balloting procedures simply because of inflationary factors.

This Assessment Range Formula for this District is defined by the following:

Commencing in fiscal year 1998/1999 and each fiscal year thereafter, the maximum assessment rates established for the improvements in the previous fiscal year for each Zone may be adjusted by the percentage increase of the Local Consumer Price Index (CPI). The Consumer Price Index used for the inflationary adjustment shall be for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the City shall identify the annual percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year. This annual percentage change is generally established based on the annual percentage change from January to January, but a similar time period may be used if more current data is available. This percentage difference shall then establish the range of increase to the maximum assessment rates allowed. If the percentage change in the CPI is negative, the maximum assessment rates shall not be adjusted from the previous fiscal year (unchanged). Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City may use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

For fiscal year 2014/2015 the "Current Maximum Assessment Rate per EBU" for each Zone as identified in the following budgets (Part III — District Budgets), represent a 1.1% increase to the Maximum Assessment Rates approved in the prior fiscal year fiscal based on the Annual Inflationary Adjustment (Assessment Range Formula) described above.

Part III —District Budgets

The following budgets outline the estimated costs to maintain and service the various landscaping and lighting improvements described in this Report for fiscal year 2014/2015. In some cases, the costs to properly service and maintain the improvements cannot be fully funded by the existing assessment revenues. Even with some additional funding support from the City, many of the desired services and activities, particularly those associated with long term repairs, replacements and rehabilitation will need to be postponed or eliminated. While City staff will ultimately determine which services and activities shall be eliminated or reduced to keep the actual costs and expenditures for the fiscal year within the current available revenues, the revenue shortfalls are expected to increase over the years as a result of inflation. To the extent any assessment funds remain after those funds are used to pay the cost of the special benefit in any particular Zone, those monies shall be placed in a reserve account for the respective Zone.

Local Landscaping Zones L-1 (A through D)

BUDGET ITEMS	Local Landscaping Zone L-1A	Local Landscaping Zone L-1B	Local Landscaping Zone L-1C	Local Landscaping Zone L-1D
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 69,214	$ 122,851	$ 28,679	$ 11,781
Contractual Services	196,588	258,731	90,194	24,812
Landscape Utilities	147,766	197,387	59,655	18,929
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 413,568	$ 578,969	$ 178,527	$ 55,522
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 54,647	$ 76,976	$ 23,796	$ 7,382
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 54,647	$ 76,976	$ 23,796	$ 7,382
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 41,357	$ 57,897	$ 17,853	$ 5,552
City Administration/Professional Fees	44,169	59,037	19,297	5,933
County Administration Fees	17,933	25,024	7,757	2,409
Miscellaneous Administration Expenses	663	886	289	89
Annual Administration Expenses	62,765	84,947	27,343	8,431
Total Annual Incidental Funding Expenses	$ 104,122	$ 142,844	$ 45,196	$ 13,983
TOTAL ANNUAL EXPENSES	**$ 572,337**	**$ 798,789**	**$ 247,519**	**$ 76,887**
General Benefit Expenses (City Contribution)	$ (46,738)	$ (77,691)	$ (19,886)	$ (8,959)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 525,599**	**$ 721,098**	**$ 227,633**	**$ 67,928**
DISTRICT STATISTICS				
Total Parcels	1,620	636	636	148
Parcels Levied	1,602	626	617	119
Total Benefit Units	1,810.86	627.31	935.70	121.29
Full Special Benefit Cost Recovery Rate per EBU	$290.25	$1,149.51	$243.28	$560.02
Authorized Maximum Assessment Rate per EBU	**$318.7076**	**$318.7076**	**$318.7076**	**$318.7076**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	-	(57,897)	-	(5,552)
Unfunded Rehabilitation/Replacement Expenses	-	(76,976)	-	(7,382)
Additional City Contribution and/or Service Reductions	-	(386,301)	-	(16,337)
Total Funding Adjustments / Contributions	$ -	$ (521,174)	$ -	$ (29,271)
BALANCE TO LEVY	**$ 525,599**	**$ 199,924**	**$ 227,633**	**$ 38,657**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$290.25**	**$318.70**	**$243.28**	**$318.70**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ 49,946	$ -	$ 21,877	$ -
Collections / (Contributions)	96,004	-	41,649	-
Estimated Ending Fund Balance	**$ 145,950**	**$ -**	**$ 63,526**	**$ -**

Local Landscaping Zones L-2 (A through D)

BUDGET ITEMS	Local Landscaping Zone L-2A	Local Landscaping Zone L-2B	Local Landscaping Zone L-2C	Local Landscaping Zone L-2D
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 23,693	$ 35,766	$ 85,395	$ 23,878
Contractual Services	84,143	132,022	247,657	81,444
Landscape Utilities	50,411	58,381	237,544	54,828
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 158,247	$ 226,169	$ 570,597	$ 160,150
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 21,216	$ 31,006	$ 73,712	$ 21,281
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 21,216	$ 31,006	$ 73,712	$ 21,281
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 15,825	$ 22,617	$ 57,060	$ 16,015
City Administration/Professional Fees	16,480	23,663	58,892	16,658
County Administration Fees	6,858	9,829	24,612	6,933
Miscellaneous Administration Expenses	247	355	883	250
Annual Administration Expenses	23,586	33,847	84,387	23,841
Total Annual Incidental Funding Expenses	$ 39,411	$ 56,464	$ 141,447	$ 39,856
TOTAL ANNUAL EXPENSES	**$ 218,873**	**$ 313,639**	**$ 785,756**	**$ 221,287**
General Benefit Expenses (City Contribution)	$ (20,057)	$ (15,764)	$ (58,623)	$ (22,065)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 198,816**	**$ 297,875**	**$ 727,133**	**$ 199,222**
DISTRICT STATISTICS				
Total Parcels	302	580	1,148	284
Parcels Levied	302	564	1,088	281
Total Benefit Units	304.75	564.00	1,088.00	302.26
Full Special Benefit Cost Recovery Rate per EBU	$652.39	$528.15	$668.32	$659.11
Authorized Maximum Assessment Rate per EBU	**$327.0989**	**$327.0989**	**$327.0989**	**$327.0989**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	(15,825)	(22,617)	(57,060)	(16,015)
Unfunded Rehabilitation/Replacement Expenses	(21,216)	(31,006)	(73,712)	(21,281)
Additional City Contribution and/or Service Reductions	(62,095)	(59,773)	(240,487)	(63,061)
Total Funding Adjustments / Contributions	$ (99,136)	$ (113,396)	$ (371,259)	$ (100,357)
BALANCE TO LEVY	**$ 99,681**	**$ 184,479**	**$ 355,874**	**$ 98,865**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$327.09**	**$327.09**	**$327.09**	**$327.09**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ 50,367	$ -	$ -
Collections / (Contributions)	-	-	-	-
Estimated Ending Fund Balance	**$ -**	**$ 50,367**	**$ -**	**$ -**

Local Landscaping Zones L-2 (E through H)

BUDGET ITEMS	Local Landscaping Zone L-2E	Local Landscaping Zone L-2F	Local Landscaping Zone L-2G	Local Landscaping Zone L-2H
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 16,101	$ 5,210	$ 27,329	$ 19,800
Contractual Services	55,243	20,703	92,170	72,653
Landscape Utilities	30,734	7,710	45,915	40,974
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 102,079	$ 33,623	$ 165,414	$ 133,427
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 13,775	$ 4,658	$ 22,516	$ 17,965
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 13,775	$ 4,658	$ 22,516	$ 17,965
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 10,208	$ 3,362	$ 16,541	$ 13,343
City Administration/Professional Fees	10,738	3,755	17,728	14,586
County Administration Fees	4,431	1,471	7,198	5,809
Miscellaneous Administration Expenses	161	56	266	219
Annual Administration Expenses	15,329	5,283	25,192	20,614
Total Annual Incidental Funding Expenses	$ 25,537	$ 8,645	$ 41,733	$ 33,957
TOTAL ANNUAL EXPENSES	**$ 141,391**	**$ 46,925**	**$ 229,663**	**$ 185,348**
General Benefit Expenses (City Contribution)	$ (16,017)	$ (1,922)	$ (21,152)	$ (11,317)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 125,374**	**$ 45,003**	**$ 208,511**	**$ 174,031**
DISTRICT STATISTICS				
Total Parcels	221	130	680	705
Parcels Levied	220	129	655	694
Total Benefit Units	219.81	128.36	659.35	695.84
Full Special Benefit Cost Recovery Rate per EBU	$570.38	$350.61	$316.24	$250.10
Authorized Maximum Assessment Rate per EBU	**$327.0989**	**$327.0989**	**$327.0989**	**$327.0989**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	(10,208)	(3,019)	-	-
Unfunded Rehabilitation/Replacement Expenses	(13,775)	-	-	-
Additional City Contribution and/or Service Reductions	(29,494)	-	-	-
Total Funding Adjustments / Contributions	$ (53,477)	$ (3,019)	$ -	$ -
BALANCE TO LEVY	**$ 71,897**	**$ 41,984**	**$ 208,511**	**$ 174,031**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$327.09**	**$327.09**	**$316.24**	**$250.10**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ 8,239	$ 64,629	$ 75,641
Collections / (Contributions)	-	5,001	39,057	31,308
Estimated Ending Fund Balance	**$ -**	**$ 13,240**	**$ 103,686**	**$ 106,949**

Local Landscaping Zones L-2 (I through L)

BUDGET ITEMS	Local Landscaping Zone L-2I	Local Landscaping Zone L-2J	Local Landscaping Zone L-2K	Local Landscaping Zone L-2L
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 14,575	$ 8,446	$ 29,134	$ 7,912
Contractual Services	53,992	35,349	89,996	31,174
Landscape Utilities	24,936	12,131	60,913	14,120
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 93,503	$ 55,926	$ 180,043	$ 53,206
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 12,779	$ 7,782	$ 23,961	$ 7,275
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 12,779	$ 7,782	$ 23,961	$ 7,275
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 9,350	$ 5,593	$ 18,004	$ 5,321
City Administration/Professional Fees	10,466	6,430	18,868	5,721
County Administration Fees	4,086	2,455	7,801	2,317
Miscellaneous Administration Expenses	157	96	283	86
Annual Administration Expenses	14,709	8,981	26,952	8,124
Total Annual Incidental Funding Expenses	$ 24,059	$ 14,574	$ 44,956	$ 13,445
TOTAL ANNUAL EXPENSES	**$ 130,342**	**$ 78,282**	**$ 248,960**	**$ 73,927**
General Benefit Expenses (City Contribution)	$ (8,941)	$ (3,937)	$ (26,976)	$ (3,961)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 121,401**	**$ 74,345**	**$ 221,984**	**$ 69,966**
DISTRICT STATISTICS				
Total Parcels	635	400	375	135
Parcels Levied	613	392	371	134
Total Benefit Units	609.33	441.36	478.45	133.83
Full Special Benefit Cost Recovery Rate per EBU	$199.24	$168.44	$463.96	$522.81
Authorized Maximum Assessment Rate per EBU	**$327.0989**	**$327.0989**	**$327.0989**	**$327.0989**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	-	-	(18,004)	(5,321)
Unfunded Rehabilitation/Replacement Expenses	-	-	(23,961)	(7,275)
Additional City Contribution and/or Service Reductions	-	-	(23,521)	(13,596)
Total Funding Adjustments / Contributions	$ -	$ -	$ (65,486)	$ (26,192)
BALANCE TO LEVY	**$ 121,401**	**$ 74,345**	**$ 156,498**	**$ 43,773**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$199.24**	**$168.44**	**$327.09**	**$327.09**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ 81,560	$ 44,208	$ 16,775	$ -
Collections / (Contributions)	22,129	13,375	-	-
Estimated Ending Fund Balance	**$ 103,689**	**$ 57,583**	**$ 16,775**	**$ -**

Local Landscaping Zones L-2 (M through P)

BUDGET ITEMS	Local Landscaping Zone L-2M	Local Landscaping Zone L-2N	Local Landscaping Zone L-2O	Local Landscaping Zone L-2P
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 842	$ 29,565	$ 4,314	$ 9,628
Contractual Services	2,533	102,345	21,383	35,439
Landscape Utilities	1,380	63,305	5,911	19,588
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 4,754	$ 195,215	$ 31,608	$ 64,655
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 644	$ 26,116	$ 4,446	$ 8,719
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 644	$ 26,116	$ 4,446	$ 8,719
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 475	$ 19,521	$ 3,161	$ 6,466
City Administration/Professional Fees	1,011	20,168	3,704	6,794
County Administration Fees	224	8,452	1,392	2,806
Miscellaneous Administration Expenses	15	303	56	102
Annual Administration Expenses	1,251	28,923	5,151	9,702
Total Annual Incidental Funding Expenses	$ 1,726	$ 48,444	$ 8,312	$ 16,168
TOTAL ANNUAL EXPENSES	**$ 7,124**	**$ 269,774**	**$ 44,366**	**$ 89,543**
General Benefit Expenses (City Contribution)	$ (590)	$ (27,388)	$ (1,175)	$ (5,122)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 6,534**	**$ 242,386**	**$ 43,191**	**$ 84,421**
DISTRICT STATISTICS				
Total Parcels	230	270	243	93
Parcels Levied	213	256	229	86
Total Benefit Units	229.27	318.10	229.00	85.89
Full Special Benefit Cost Recovery Rate per EBU	$28.50	$761.97	$188.61	$982.84
Authorized Maximum Assessment Rate per EBU	**$327.0989**	**$327.0989**	**$327.0989**	**$327.0989**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	-	(19,521)	-	(6,466)
Unfunded Rehabilitation/Replacement Expenses	-	(26,116)	-	(8,719)
Additional City Contribution and/or Service Reductions	-	(92,701)	-	(41,140)
Total Funding Adjustments / Contributions	$ -	$ (138,338)	$ -	$ (56,325)
BALANCE TO LEVY	**$ 6,534**	**$ 104,049**	**$ 43,191**	**$ 28,095**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$28.50**	**$327.09**	**$188.61**	**$327.09**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ 18,343	$ -	$ 23,235	$ -
Collections / (Contributions)	1,119	-	7,607	-
Estimated Ending Fund Balance	**$ 19,462**	**$ -**	**$ 30,842**	**$ -**

Local Landscaping Zones L-2 (Q through S); and L-3

BUDGET ITEMS	Local Landscaping Zone L-2Q	Local Landscaping Zone L-2R	Local Landscaping Zone L-2S	Local Landscaping Zone L-3
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 6,986	$ 5,919	$ 3,552	$ 4,069
Contractual Services	25,788	21,847	13,111	9,401
Landscape Utilities	11,403	9,661	4,548	2,123
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 44,177	$ 37,427	$ 21,212	$ 15,593
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 6,056	$ 5,131	$ 2,955	$ 2,232
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 6,056	$ 5,131	$ 2,955	$ 2,232
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 4,418	$ 3,743	$ 2,121	$ 1,559
City Administration/Professional Fees	4,943	4,232	2,569	2,241
County Administration Fees	1,931	1,638	936	702
Miscellaneous Administration Expenses	74	63	39	34
Annual Administration Expenses	6,948	5,933	3,543	2,977
Total Annual Incidental Funding Expenses	$ 11,366	$ 9,676	$ 5,664	$ 4,536
TOTAL ANNUAL EXPENSES	**$ 61,599**	**$ 52,234**	**$ 29,831**	**$ 22,361**
General Benefit Expenses (City Contribution)	$ (2,625)	$ (2,038)	$ (1,130)	$ (968)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 58,974**	**$ 50,196**	**$ 28,701**	**$ 21,393**
DISTRICT STATISTICS				
Total Parcels	330	200	125	85
Parcels Levied	327	193	119	66
Total Benefit Units	161.46	193.00	188.43	449.17
Full Special Benefit Cost Recovery Rate per EBU	$365.25	$260.08	$152.32	$47.63
Authorized Maximum Assessment Rate per EBU	**$327.0989**	**$327.0989**	**$327.0989**	**$45.7073**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ (7,795)
Unfunded Supplemental Expenses (Reserves)	(4,418)	-	-	-
Unfunded Rehabilitation/Replacement Expenses	(1,744)	-	-	-
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	$ (6,162)	$ -	$ -	$ (7,795)
BALANCE TO LEVY	**$ 52,812**	**$ 50,196**	**$ 28,701**	**$ 13,598**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$327.09**	**$260.08**	**$152.32**	**$30.27**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ 10,282	$ 8,296	$ 2,545	$ 103,157
Collections / (Contributions)	4,312	8,874	5,076	(4,004)
Estimated Ending Fund Balance	**$ 14,594**	**$ 17,170**	**$ 7,621**	**$ 99,153**

Local Landscaping Zones L-4 (A and B); and L-5 (A and B)

BUDGET ITEMS	Local Landscaping Zone L-4A	Local Landscaping Zone L-4B	Local Landscaping Zone L-5A	Local Landscaping Zone L-5B
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 11,478	$ 4,578	$ 130,544	$ 44,611
Contractual Services	45,075	18,290	360,534	155,103
Landscape Utilities	16,233	7,645	213,881	63,164
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 72,786	$ 30,512	$ 704,959	$ 262,878
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 10,106	$ 4,194	$ 95,050	$ 36,273
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 10,106	$ 4,194	$ 95,050	$ 36,273
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 7,279	$ 3,051	$ 70,496	$ 26,288
City Administration/Professional Fees	7,692	3,401	71,846	28,037
County Administration Fees	3,170	1,334	30,515	11,452
Miscellaneous Administration Expenses	115	51	1,078	421
Annual Administration Expenses	10,978	4,786	103,438	39,909
Total Annual Incidental Funding Expenses	$ 18,257	$ 7,837	$ 173,934	$ 66,197
TOTAL ANNUAL EXPENSES	**$ 101,149**	**$ 42,543**	**$ 973,943**	**$ 365,348**
General Benefit Expenses (City Contribution)	$ (7,101)	$ (4,191)	$ (68,308)	$ (27,451)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 94,048**	**$ 38,352**	**$ 905,635**	**$ 337,897**
DISTRICT STATISTICS				
Total Parcels	150	105	797	1,148
Parcels Levied	143	100	759	1,037
Total Benefit Units	142.03	100.00	770.32	1,030.76
Full Special Benefit Cost Recovery Rate per EBU	$662.17	$383.52	$1,175.66	$327.81
Authorized Maximum Assessment Rate per EBU	**$86.9157**	**$86.9157**	**$473.5019**	**$287.2554**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	(7,279)	(3,051)	(70,496)	(26,288)
Unfunded Rehabilitation/Replacement Expenses	(10,106)	(4,194)	(95,050)	(15,524)
Additional City Contribution and/or Service Reductions	(64,319)	(22,416)	(375,341)	-
Total Funding Adjustments / Contributions	$ (81,704)	$ (29,661)	$ (540,887)	$ (41,812)
BALANCE TO LEVY	**$ 12,344**	**$ 8,691**	**$ 364,748**	**$ 296,085**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$86.91**	**$86.91**	**$473.50**	**$287.25**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ -	$ 667,136	$ 316,488
Collections / (Contributions)	-	-	-	20,749
Estimated Ending Fund Balance	**$ -**	**$ -**	**$ 667,136**	**$ 337,237**

Local Landscaping Zone L-5C; and Arterial Landscaping Zones (A-1 through A-3)

BUDGET ITEMS	Local Landscaping Zone L-5C	Arterial Landscaping Zone A-1	Arterial Landscaping Zone A-2	Arterial Landscaping Zone A-3
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 17,844	$ 53,704	$ 12,904	$ 14,944
Contractual Services	55,010	153,221	36,816	44,851
Landscape Utilities	31,495	77,719	18,674	22,425
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 104,349	$ 284,645	$ 68,394	$ 82,220
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 14,078	$ 38,811	$ 9,325	$ 11,211
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 14,078	$ 38,811	$ 9,325	$ 11,211
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 10,435	$ 28,464	$ 6,839	$ 8,222
City Administration/Professional Fees	11,517	34,637	8,689	9,966
County Administration Fees	4,548	12,533	3,024	3,619
Miscellaneous Administration Expenses	173	520	130	149
Annual Administration Expenses	16,238	47,690	11,843	13,734
Total Annual Incidental Funding Expenses	$ 26,673	$ 76,154	$ 18,682	$ 21,956
TOTAL ANNUAL EXPENSES	**$ 145,100**	**$ 399,610**	**$ 96,402**	**$ 115,387**
General Benefit Expenses (City Contribution)	$ (12,835)	$ (27,837)	$ (6,913)	$ (8,402)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 132,265**	**$ 371,773**	**$ 89,489**	**$ 106,985**
DISTRICT STATISTICS				
Total Parcels	524	3,536	1,102	983
Parcels Levied	496	3,302	1,069	947
Total Benefit Units	634.19	4,321.54	1,114.59	1,070.55
Full Special Benefit Cost Recovery Rate per EBU	$208.56	$86.03	$80.29	$99.93
Authorized Maximum Assessment Rate per EBU	**$287.2554**	**$52.2182**	**$52.2182**	**$52.2182**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ (10,435)	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	-	(28,464)	(6,839)	(8,222)
Unfunded Rehabilitation/Replacement Expenses	-	(38,811)	(9,325)	(11,211)
Additional City Contribution and/or Service Reductions	-	(78,870)	(15,132)	(31,659)
Total Funding Adjustments / Contributions	$ (10,435)	$ (146,145)	$ (31,296)	$ (51,092)
BALANCE TO LEVY	**$ 121,830**	**$ 225,628**	**$ 58,193**	**$ 55,893**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$192.10**	**$52.21**	**$52.21**	**$52.21**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ 162,646	$ -	$ -	$ -
Collections / (Contributions)	14,078	-	-	-
Estimated Ending Fund Balance	**$ 176,724**	**$ -**	**$ -**	**$ -**

Arterial Landscaping Zones (A-4 through A-7)

BUDGET ITEMS	Arterial Landscaping Zone A-4	Arterial Landscaping Zone A-5	Arterial Landscaping Zone A-6	Arterial Landscaping Zone A-7
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 30,526	$ 28,455	$ 16,735	$ 55,927
Contractual Services	87,091	81,184	47,746	159,563
Landscape Utilities	44,176	41,180	24,219	80,936
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	$ 161,793	$ 150,819	$ 88,700	$ 296,427
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 22,061	$ 20,564	$ 12,094	$ 40,418
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	-	-
Total Rehabilitation/Replacement Funding	$ 22,061	$ 20,564	$ 12,094	$ 40,418
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 16,179	$ 15,082	$ 8,870	$ 29,643
City Administration/Professional Fees	20,755	19,343	12,091	37,806
County Administration Fees	7,161	6,675	3,951	13,113
Miscellaneous Administration Expenses	311	290	181	567
Annual Administration Expenses	28,228	26,309	16,223	51,485
Total Annual Incidental Funding Expenses	$ 44,407	$ 41,391	$ 25,093	$ 81,128
TOTAL ANNUAL EXPENSES	**$ 228,260**	**$ 212,774**	**$ 125,887**	**$ 417,973**
General Benefit Expenses (City Contribution)	$ (29,180)	$ (14,301)	$ (5,735)	$ (31,471)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 199,080**	**$ 198,473**	**$ 120,152**	**$ 386,502**
DISTRICT STATISTICS				
Total Parcels	2,854	2,796	2,076	4,969
Parcels Levied	2,770	2,714	1,926	4,698
Total Benefit Units	2,990.91	2,704.45	2,057.64	5,613.85
Full Special Benefit Cost Recovery Rate per EBU	$66.56	$73.39	$58.39	$68.85
Authorized Maximum Assessment Rate per EBU	**$52.2182**	**$52.2182**	**$52.2182**	**$52.2182**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	(16,179)	(15,082)	(8,870)	(29,643)
Unfunded Rehabilitation/Replacement Expenses	(22,061)	(20,564)	(3,852)	(40,418)
Additional City Contribution and/or Service Reductions	(4,685)	(21,627)	-	(23,342)
Total Funding Adjustments / Contributions	$ (42,925)	$ (57,273)	$ (12,722)	$ (93,403)
BALANCE TO LEVY	**$ 156,156**	**$ 141,199**	**$ 107,430**	**$ 293,099**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$52.21**	**$52.21**	**$52.21**	**$52.21**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ -	$ -	$ -
Collections / (Contributions)	-	-	8,242	-
Estimated Ending Fund Balance	**$ -**	**$ -**	**$ 8,242**	**$ -**

Arterial Landscaping Zones (A-8 and A-9); Arterial Street Lighting; and Local Street Lighting

BUDGET ITEMS	Arterial Landscaping Zone A-8	Arterial Landscaping Zone A-9	Arterial Lighting	Local Lighting
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 28,670	$ 31,593	$ 4,983	$ 102,558
Contractual Services	81,797	90,136	3,233	66,549
Landscape Utilities	41,490	45,720	-	-
Lighting Electrical Service	-	-	42,891	883,463
Total Annual Maintenance Expenses	$ 151,957	$ 167,448	$ 51,107	$ 1,052,569
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ 20,719	$ 22,831	$ -	$ -
Street Light/Traffic Signal Rehabilitation/Replacements	-	-	840	17,290
Total Rehabilitation/Replacement Funding	$ 20,719	$ 22,831	$ 840	$ 17,290
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ 15,196	$ 16,745	$ -	$ -
City Administration/Professional Fees	18,867	20,529	40,952	134,830
County Administration Fees	6,704	7,378	3,251	42,164
Miscellaneous Administration Expenses	283	308	614	2,022
Annual Administration Expenses	25,854	28,215	44,818	179,017
Total Annual Incidental Funding Expenses	$ 41,050	$ 44,960	$ 44,818	$ 179,017
TOTAL ANNUAL EXPENSES	**$ 213,726**	**$ 235,240**	**$ 96,765**	**$ 1,248,876**
General Benefit Expenses (City Contribution)	$ (18,688)	$ (18,085)	$ (29,030)	$ (249,775)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 195,038**	**$ 217,155**	**$ 67,735**	**$ 999,101**
DISTRICT STATISTICS				
Total Parcels	2,296	2,458	23,070	18,940
Parcels Levied	2,236	2,374	22,036	18,131
Total Benefit Units	2,352.86	2,397.10	24,623.50	20,307.74
Full Special Benefit Cost Recovery Rate per EBU	$82.89	$90.59	$2.75	$49.20
Authorized Maximum Assessment Rate per EBU	**$52.2182**	**$52.2182**	**$1.3851**	**$17.8543**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ -
Unfunded Supplemental Expenses (Reserves)	(15,196)	(16,745)	-	-
Unfunded Rehabilitation/Replacement Expenses	(20,719)	(22,831)	(840)	(17,290)
Additional City Contribution and/or Service Reductions	(36,280)	(52,426)	(32,915)	(619,318)
Total Funding Adjustments / Contributions	$ (72,195)	$ (92,002)	$ (33,755)	$ (636,608)
BALANCE TO LEVY	**$ 122,843**	**$ 125,153**	**$ 33,980**	**$ 362,493**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$52.21**	**$52.21**	**$1.38**	**$17.85**

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ -	$ -	$ -
Collections / (Contributions)	-	-	-	-
Estimated Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Traffic Signal Zones TS-1 through TS-3; and District Total

BUDGET ITEMS	Traffic Signals Zone TS-1	Traffic Signals Zone TS-2	Traffic Signals Zone TS-3	Total District Budget
ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE				
Maintenance Personnel, Operations & Equipment	$ 5,404	$ 68,576	$ 1,509	$ 1,260,180
Contractual Services	14,829	188,140	4,142	3,492,028
Landscape Utilities	-	-	-	1,909,209
Lighting Electrical Service	2,461	31,226	687	960,728
Total Annual Maintenance Expenses	$ 22,693	$ 287,942	$ 6,338	$ 7,622,145
REABILITATION/REPLACEMENT FUNDING				
Landscaping & Facilities Rehabilitation/Replacements	$ -	$ -	$ -	$ 834,761
Street Light/Traffic Signal Rehabilitation/Replacements	1,037	13,148	290	32,605
Total Rehabilitation/Replacement Funding	$ 1,037	$ 13,148	$ 290	$ 867,366
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserve Funding	$ -	$ -	$ -	$ 620,151
City Administration/Professional Fees	5,812	37,514	841	903,207
County Administration Fees	1,034	11,851	261	328,745
Miscellaneous Administration Expenses	87	563	13	13,548
Annual Administration Expenses	6,933	49,927	1,115	1,245,500
Total Annual Incidental Funding Expenses	$ 6,933	$ 49,927	$ 1,115	$ 1,865,651
TOTAL ANNUAL EXPENSES	**$ 30,663**	**$ 351,018**	**$ 7,742**	**$ 10,355,162**
General Benefit Expenses (City Contribution)	$ (15,332)	$ (175,509)	$ (3,871)	$ (1,159,057)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	**$ 15,331**	**$ 175,509**	**$ 3,871**	**$ 9,196,105**
DISTRICT STATISTICS				
Total Parcels	3,176	19,809	85	
Parcels Levied	2,980	18,990	66	
Total Benefit Units	3,554.26	20,620.07	449.17	
Full Special Benefit Cost Recovery Rate per EBU	$4.31	$8.51	$8.62	
Authorized Maximum Assessment Rate per EBU	**$3.1341**	**$6.1873**	**$7.6229**	
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Reserve Fund Contribution	$ -	$ -	$ -	$ (18,230)
Unfunded Supplemental Expenses (Reserves)	-	-	-	(494,277)
Unfunded Rehabilitation/Replacement Expenses	(1,037)	(13,148)	(290)	(660,434)
Additional City Contribution and/or Service Reductions	(3,169)	(34,929)	(159)	(2,445,092)
Total Funding Adjustments / Contributions	$ (4,206)	$ (48,077)	$ (449)	$ (3,618,033)
BALANCE TO LEVY	**$ 11,125**	**$ 127,432**	**$ 3,423**	**$ 5,578,072**
Assessment Rate per EBU (Fiscal Year 2014/2015)	**$3.13**	**$6.18**	**$7.62**	

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ -	$ 665	$ 1,726,035
Collections / (Contributions)	-	-	-	314,576
Estimated Ending Fund Balance	**$ -**	**$ -**	**$ 665**	**$ 2,040,611**

Part IV — Assessment Roll

Due to the number of parcels in the District, the Assessment Roll for fiscal year 2014/2015 (a listing of the parcels to be assessed within this District along with the assessment amounts) has been filed with the City Clerk in an electronic format and is, by reference, made part of this Report. The proposed Assessment Roll shall be available for public inspection in the City Clerk's Office during normal office hours.

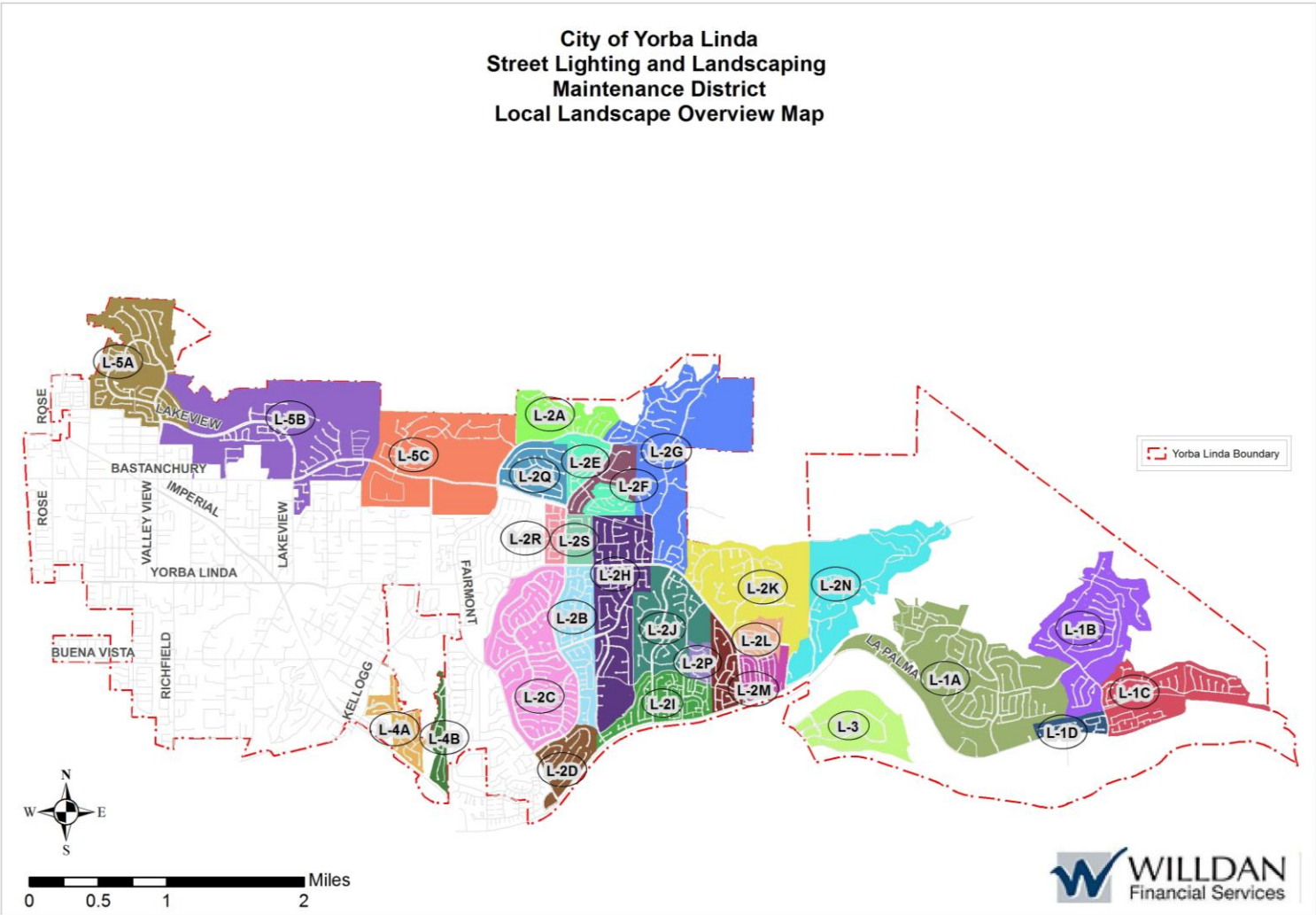
The Assessment Roll reflects all properties currently identified within the District and their assessment amount(s) for fiscal year 2014/2015. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for fiscal year 2014/2015.

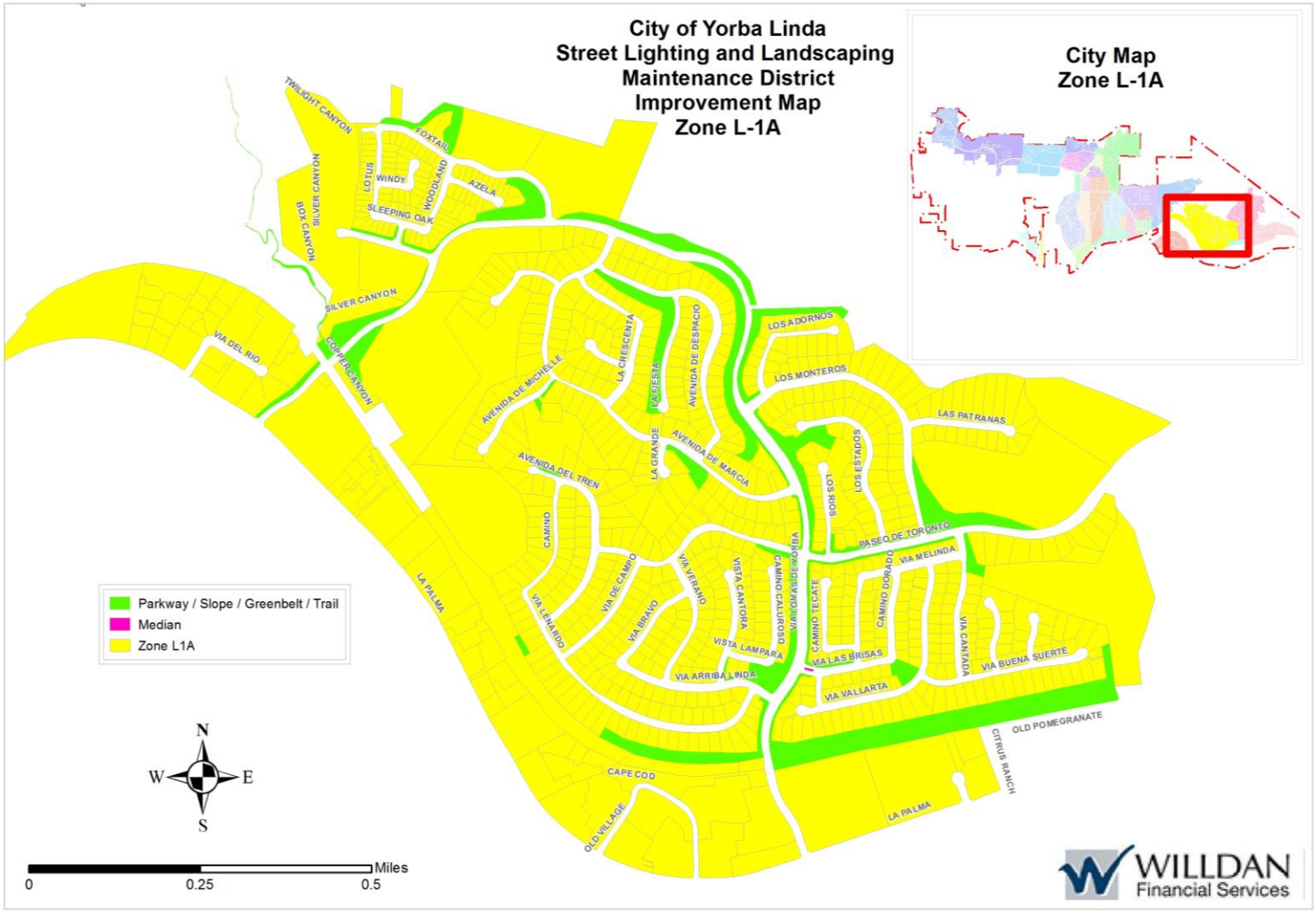
Part V — District Diagrams

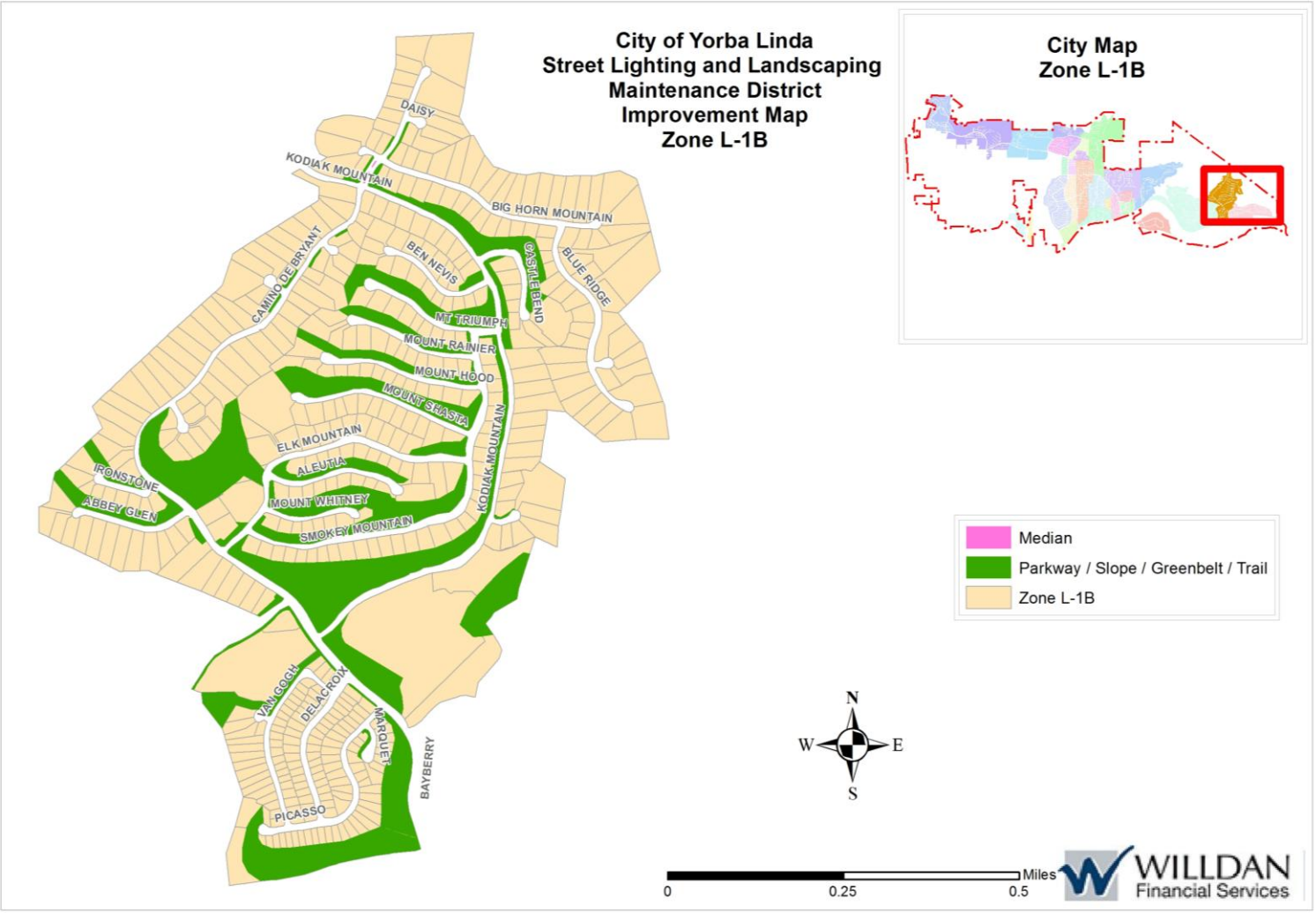
The boundary of the Yorba Linda Street Lighting and Landscaping Maintenance District is coterminous with the City boundaries and consists of all lots, parcels and subdivisions of land within the City of Yorba Linda. The following section contains various diagrams that show the boundaries of the Zones within the District that were previously identified and discussed. In addition to depicting the boundaries of the Zones within the District, some diagrams also show the location and extent of the landscape improvements within the Zone.

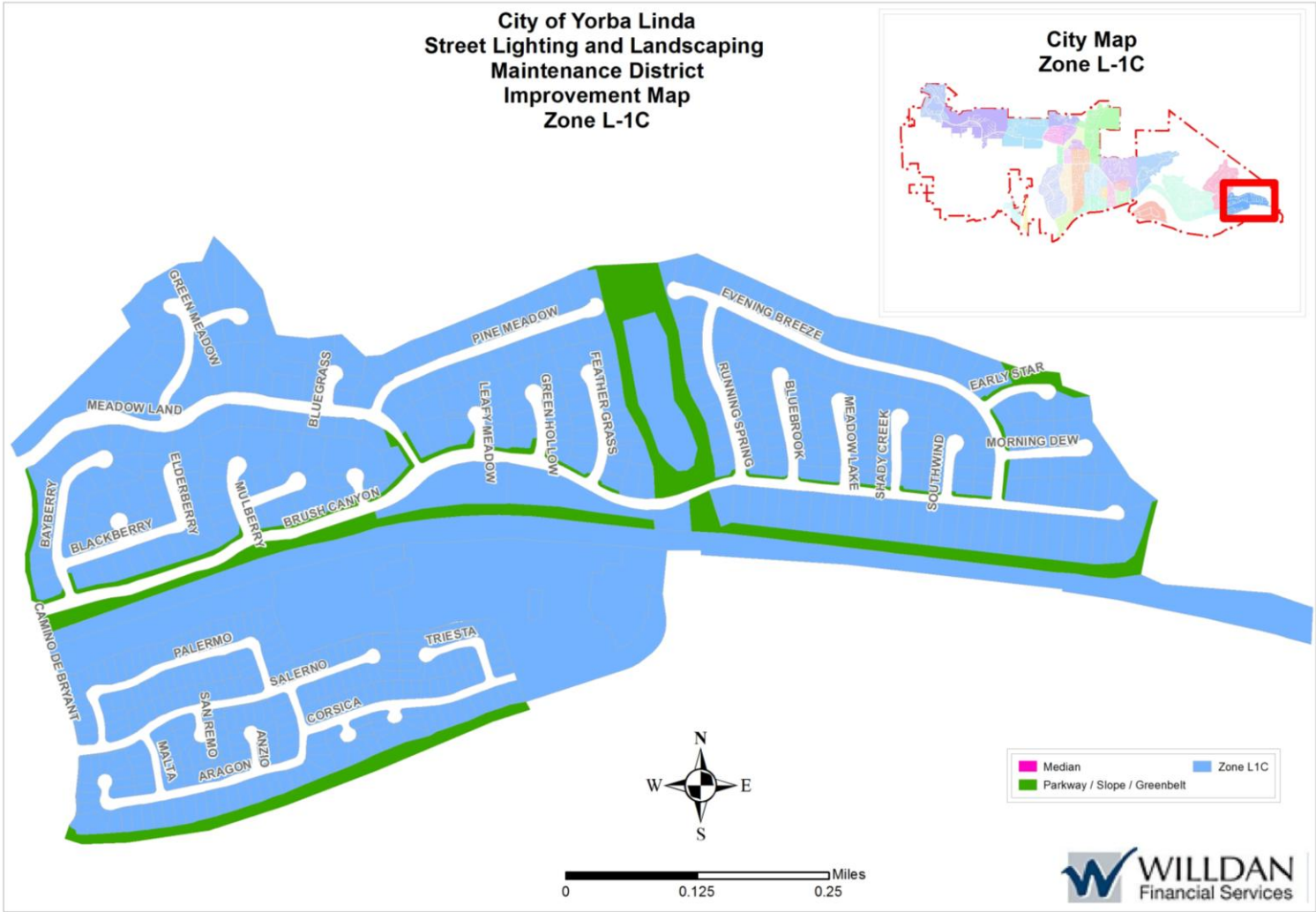
The parcels within each District Zone consist of all lots, parcels and subdivisions of land within the boundaries as depicted by these diagrams and shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Orange County Assessor's parcel maps for the current year and by reference the Orange County Assessor's parcel maps are incorporated herein and made part of this Report. The following diagrams show the boundaries of the District Zones for fiscal year 2014/2015. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for fiscal year 2014/2015.

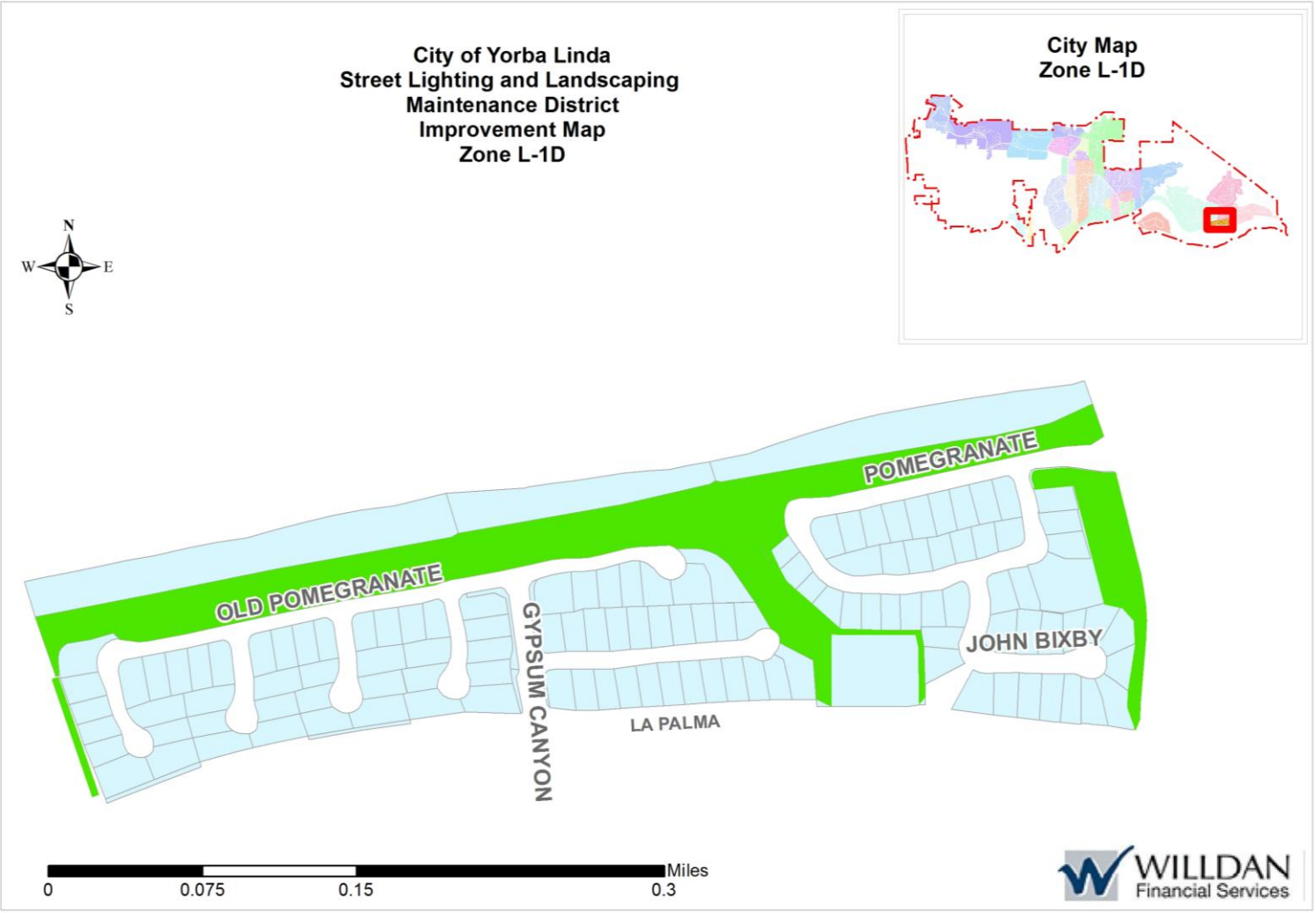
Local Landscaping Zones

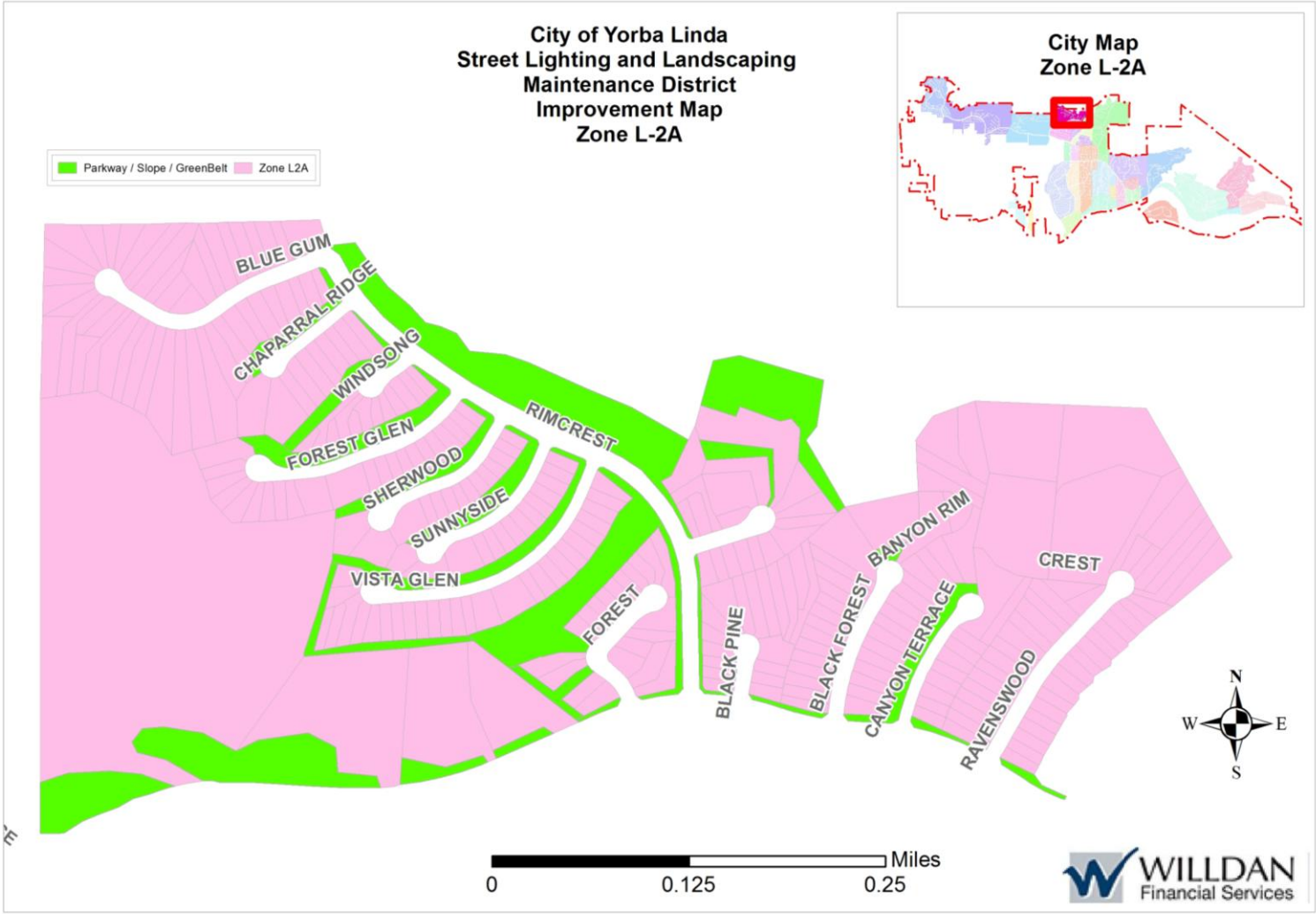



City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1A
City Map
Zone L-1A
Parkway / Slope / Greenbelt / Trail
Median
Zone L1A
N
W
E
S
Miles
0
0.25
0.5
TWILIGHT CANYON
FOXTAIL
LOTUS
WINDY
WOODLAND
AZELA
SLEEPING OAK
SILVER CANYON
BOX CANYON
SILVER CANYON
COPPER CANYON
VIA DEL RIO
AVENIDA DE MICHELLE
LA CRESCENTA
LA FIESTA
AVENIDA DE DESPACIO
LOS ADORNOS
LOS MONTEROS
LAS PATRANAS
AVENIDA DEL TREN
LA GRANDE
AVENIDA DE MARCIA
LOS RIOS
LOS ESTADOS
CAMINO
PASEO DE TORONTO
VIA MELINDA
VIA DE CAMPO
VIA VERANO
VISTA CANTORA
CAMINO CALLOROSO
VIA LOMAS DE YORBA
CAMINO TECATE
CAMINO DORADO
VIA CANTADA
VIA BUENA SUERTE
LA PALMA
VIA LENARDO
VIA BRAVO
VISTA LAMPARA
VIA ARRIBA LINDA
VIA LAS BRISAS
VIA VALLARTA
OLD POMEGRANATE
CITRUS RANCH
CAPE COD
OLD VILLAGE
LA PALMA
WILLDAN
Financial Services

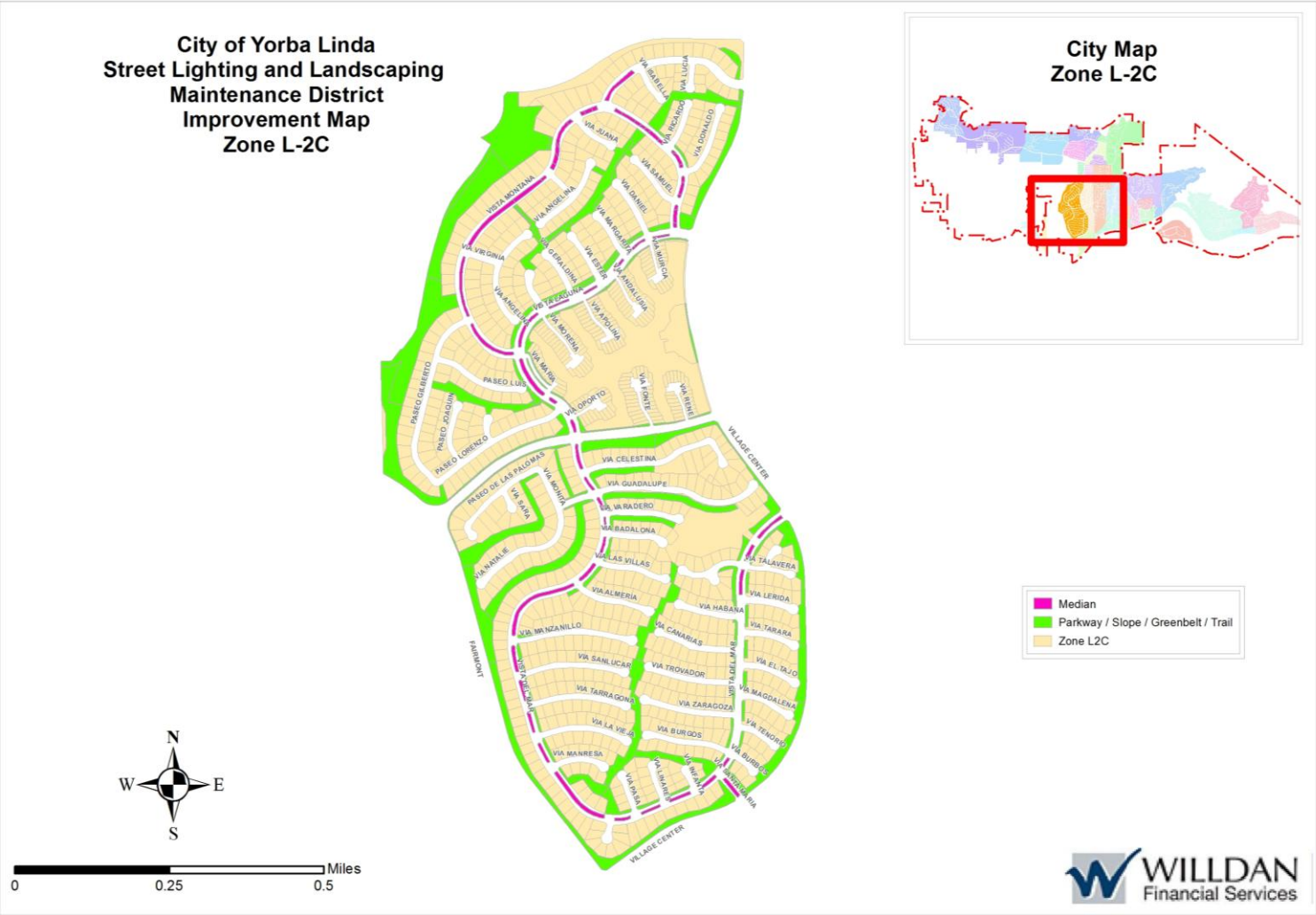

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1B
City Map
Zone L-1B
DAISY
KODIAK MOUNTAIN
BIG HORN MOUNTAIN
BLUE RIDGE
CASTLE BEND
BEN NEVIS
CAMINO DE BRYANT
MT TRIUMPH
MOUNT RAINIER
MOUNT HOOD
MOUNT SHASTA
KODIAK MOUNTAIN
ELK MOUNTAIN
ALEUTIA
MOUNT WHITNEY
SMOKEY MOUNTAIN
IRONSTONE
ABBEY GLEN
VAN GOGH
DELACROX
MARQUET
BAYBERRY
PICASSO
Median
Parkway / Slope / Greenbelt / Trail
Zone L-1B
N
W
E
S
0
0.25
0.5
Miles
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1C
City Map
Zone L-1C
GREEN MEADOW
MEADOW LAND
BLUEGRASS
PINE MEADOW
LEAFY MEADOW
GREEN HOLLOW
FEATHER GRASS
EVENING BREEZE
RUNNING SPRING
BLUEBROOK
MEADOW LAKE
SHADY CREEK
SOUTHWIND
EARLY STAR
MORNING DEW
BAYBERRY
BLACKBERRY
ELDERBERRY
MULBERRY
BRUSH CANYON
CAMINO DE BRYANT
PALERMO
SALERNO
TRIESTA
CORSICA
SAN REMO
MALTA
ARAGON
ANZIO
N
W
E
S
Median
Zone L1C
Parkway / Slope / Greenbelt
Miles
0
0.125
0.25
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1D
City Map
Zone L-1D
N
W
E
S
POMEGRANATE
OLD POMEGRANATE
GYPSUM CANYON
LA PALMA
JOHN BIXBY
Miles
0
0.075
0.15
0.3
WILLDAN
Financial Services

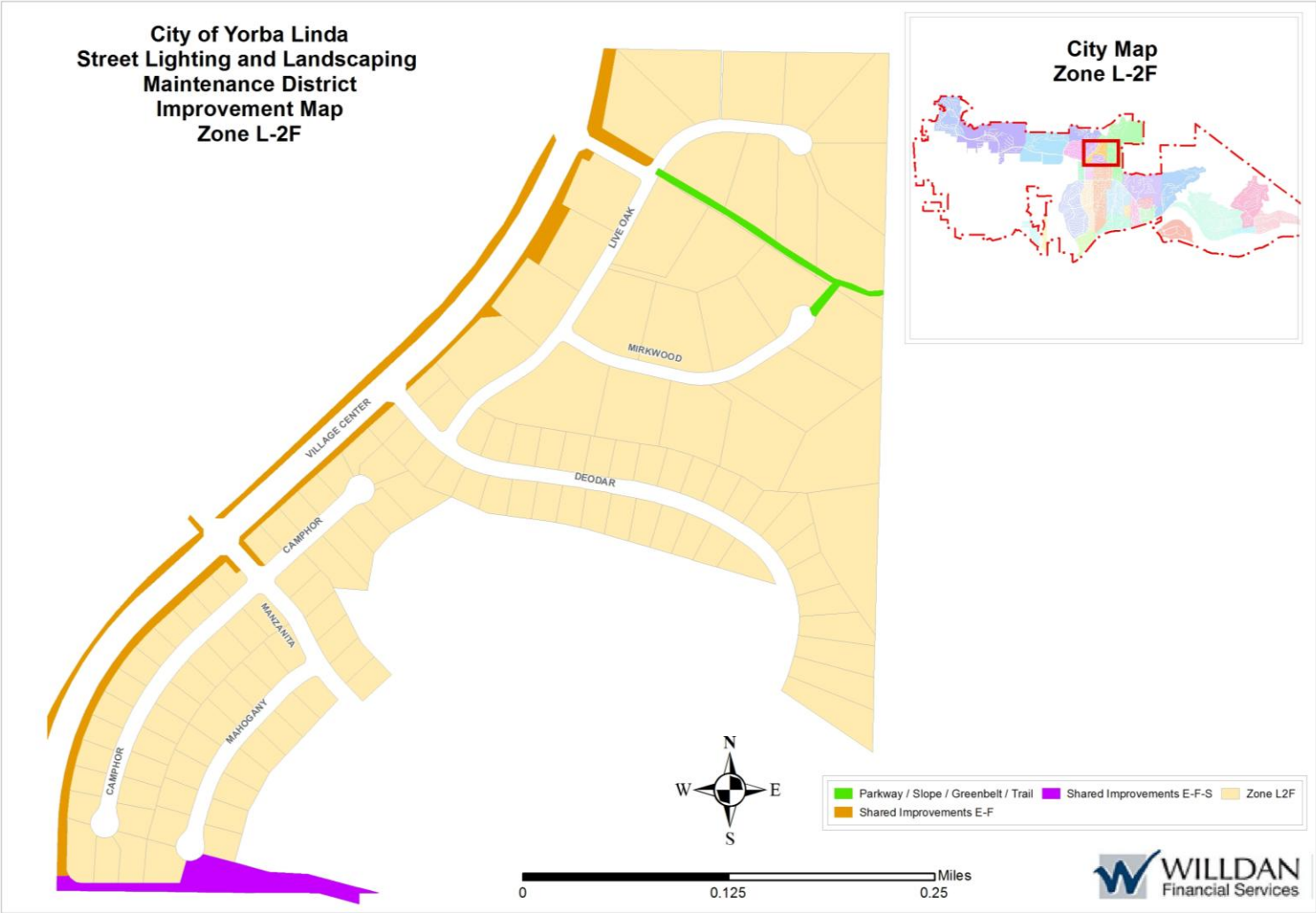

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2A
Parkway / Slope / GreenBelt
Zone L2A
City Map
Zone L-2A
BLUE GUM
CHAPARRAL RIDGE
WINDSONG
FOREST GLEN
SHERWOOD
SUNNYSIDE
VISTA GLEN
RIMCREST
FOREST
BLACK PINE
BLACK FOREST
BANYON RIM
CANYON TERRACE
RAVENSWOOD
CREST
N
W
E
S
0
0.125
0.25
Miles
WILLDAN
Financial Services

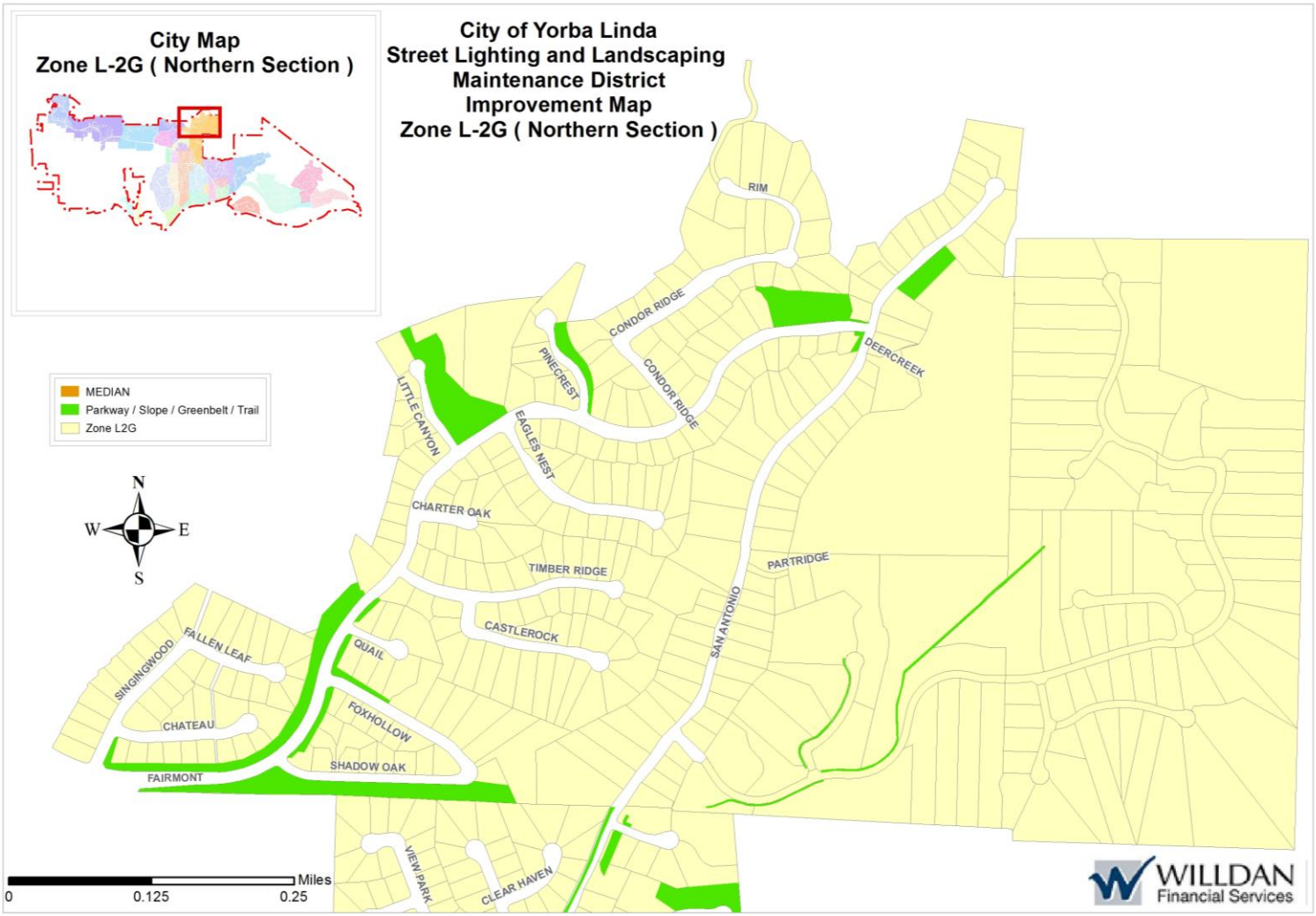
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2B
City Map
Zone L-2B
VILLAGE CENTER
VIA CARTAGENA
VIA SONADOR
VIA PRIMARIA
VIA CADIZ
VIA SANTANDER
PASEO DE LAS PALOMAS
VIA BELARMINO
VIA ASTURIAS
VIA VERONICA
VIA MARWAH
VIA MORALES
VIA DEL PALMAR
ANDREA
HANNAH
JUSTIN
ADAM
VIA ESCOBA
VIA TAPASTE
VIA CARRETAS
VIA BRUMOSA
VIA BELLEZA
VIA CASTILE
VIA AZAFRAN
AVENIDA EL CID
VIA AUGUSTO
VIA CERVANTES
EASTHILL
SOUTHVIEW
SUNBURY
ANNA
W
S
N
E
Median
Parkway / Slope / Greenbelt / Trail
Zone L2B
Miles
0
0.25
0.5
WILLDAN
Financial Services

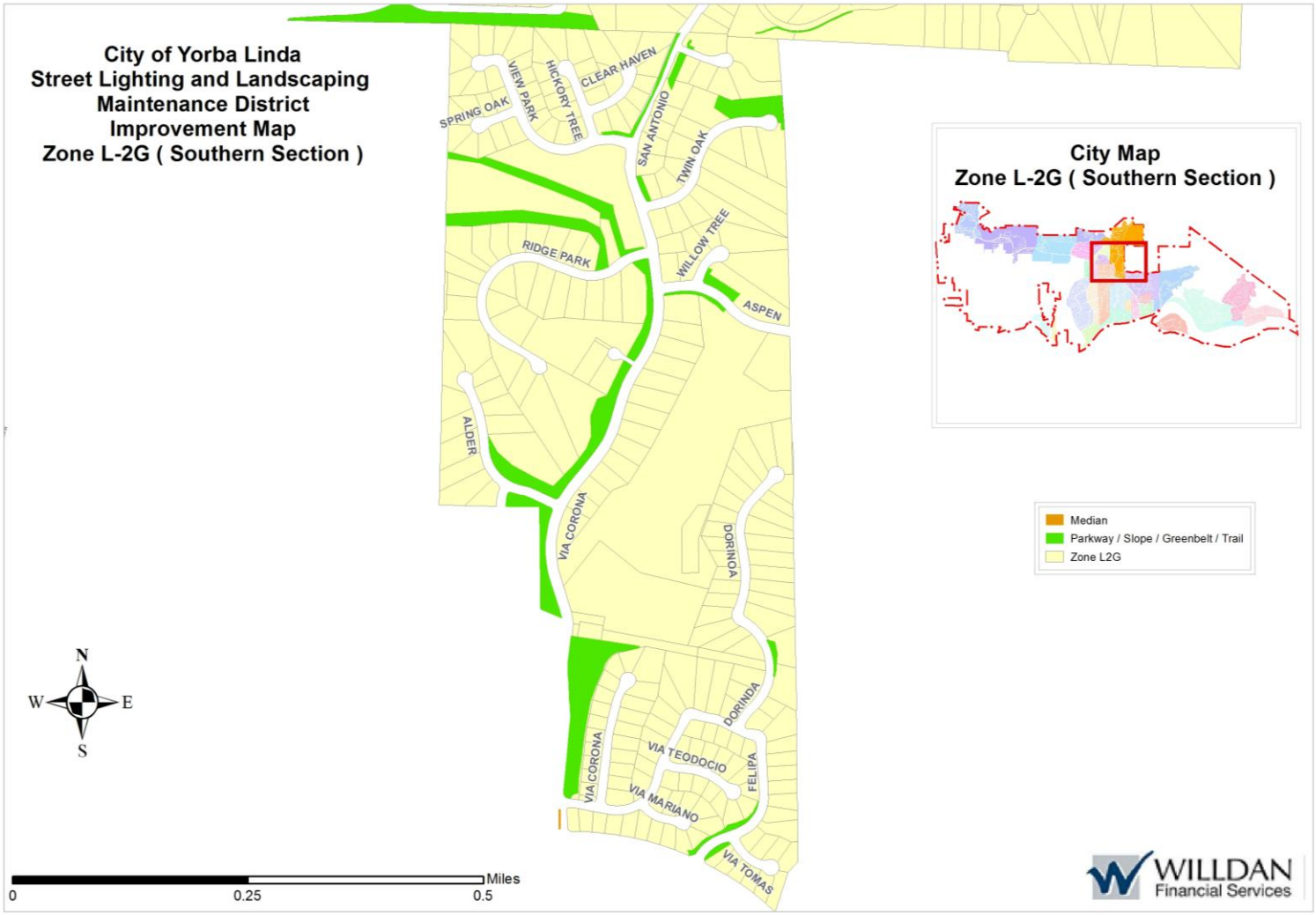

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2C
City Map
Zone L-2C
Median
Parkway / Slope / Greenbelt / Trail
Zone L2C
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services

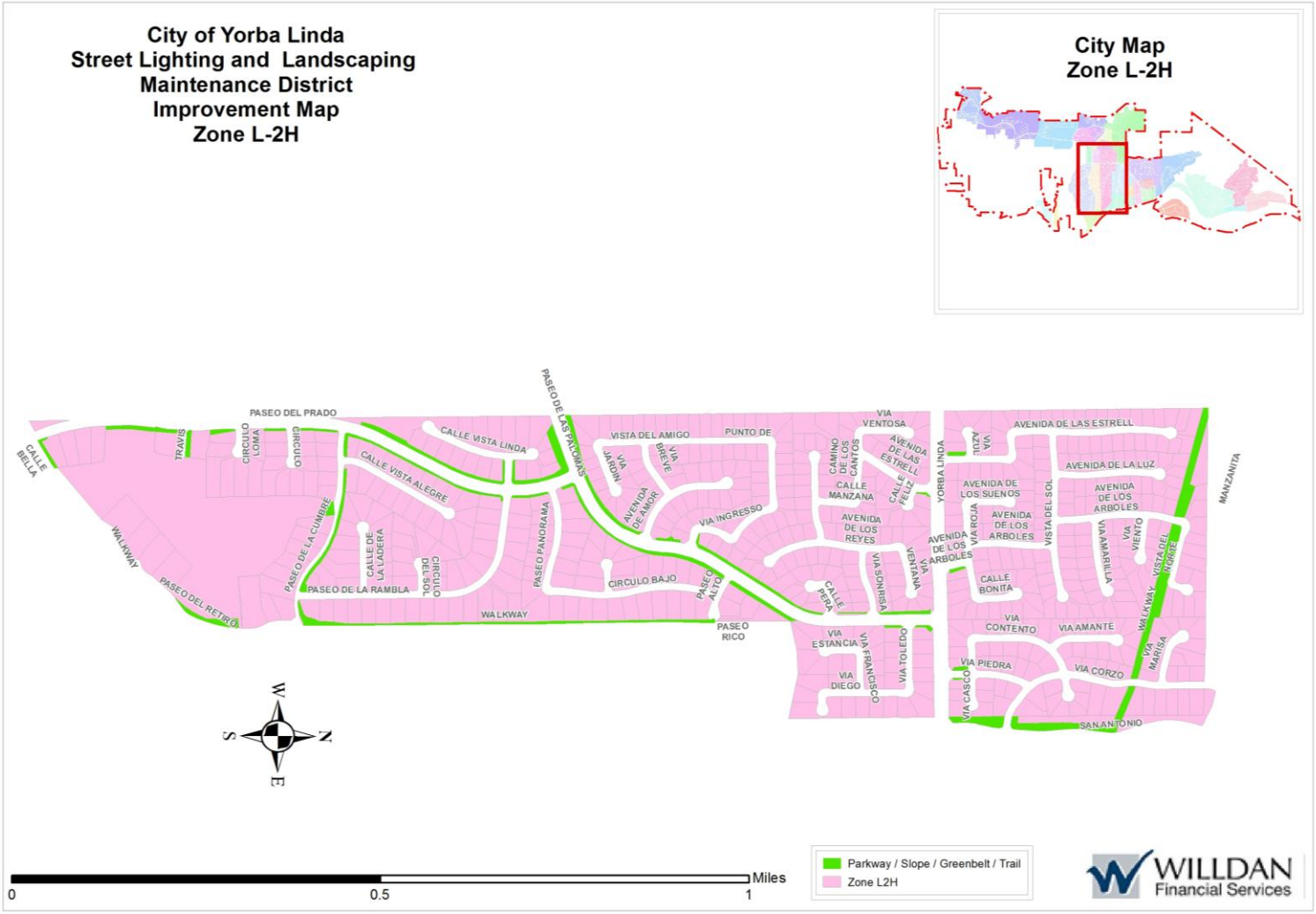
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2D
City Map
Zone L-2D
BRITTANY
CHANDLER
VILLAGE CENTER
FAIRMONT
GALLAL
LANDIG
LONGBAY
ANNA
KLINE
SHAKARI
THAGARD
LONGBAY
PASEO DEL PRADO
CHANNING
PINGREE
PINGREE
LINDSEY
HERBSHEY
FAIRMONT CONNECTOR
ESPERANZA
Medians
Zone L2D
Parkway / Slope / Greenbelts
Miles
0
0.125
0.25
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2E
City Map
Zone L-2E
REGAL OAKS
CASSIA
PEPPER
RAINWOOD
BEECH
VILLAGE CENTER
CAMPHOR
MANZANITA
JUNIPER
FIR
GUM
FERN
ASH
MAHOGANY
SMOKETREE
BIRCH
CORK
DOGWOOD
CAMPHOR
Parkway / Slope / Greenbelt / Trail
Shared Improvements E-F
Shared Improvements E-F-S
Zone L2E
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2F
City Map
Zone L-2F
LIVE OAK
MIRKWOOD
VILLAGE CENTER
DEODAR
CAMPHOR
MANZANITA
MAHOGANY
CAMPHOR
N
W
E
S
Parkway / Slope / Greenbelt / Trail
Shared Improvements E-F-S
Zone L2F
Shared Improvements E-F
Miles
0
0.125
0.25
WILLDAN
Financial Services

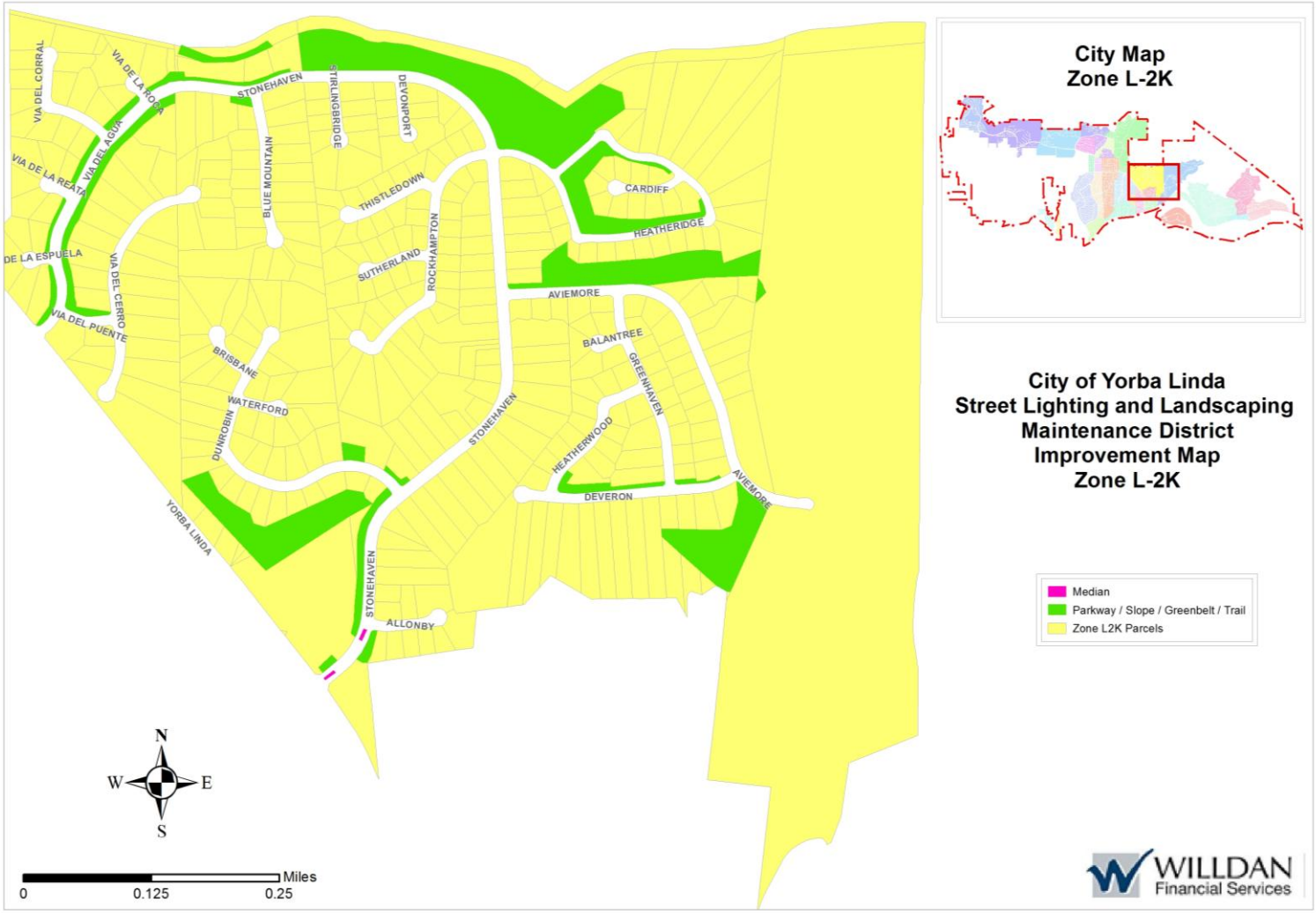

City Map
Zone L-2G (Northern Section)
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2G (Northern Section)
MEDIAN
Parkway / Slope / Greenbelt / Trail
Zone L2G
N
W
E
S
RIM
CONDOR RIDGE
CONDOR RIDGE
PINEGREST
DEERCREEK
LITTLE CANYON
EAGLES NEST
CHARTER OAK
TIMBER RIDGE
PARTRIDGE
CASTLEROCK
SAN ANTONIO
QUAIL
SINGINGWOOD
FALLEN LEAF
CHATEAU
FOXHOLLOW
SHADOW OAK
FAIRMONT
VIEW PARK
CLEAR HAVEN
Miles
0
0.125
0.25
WILLDAN
Financial Services

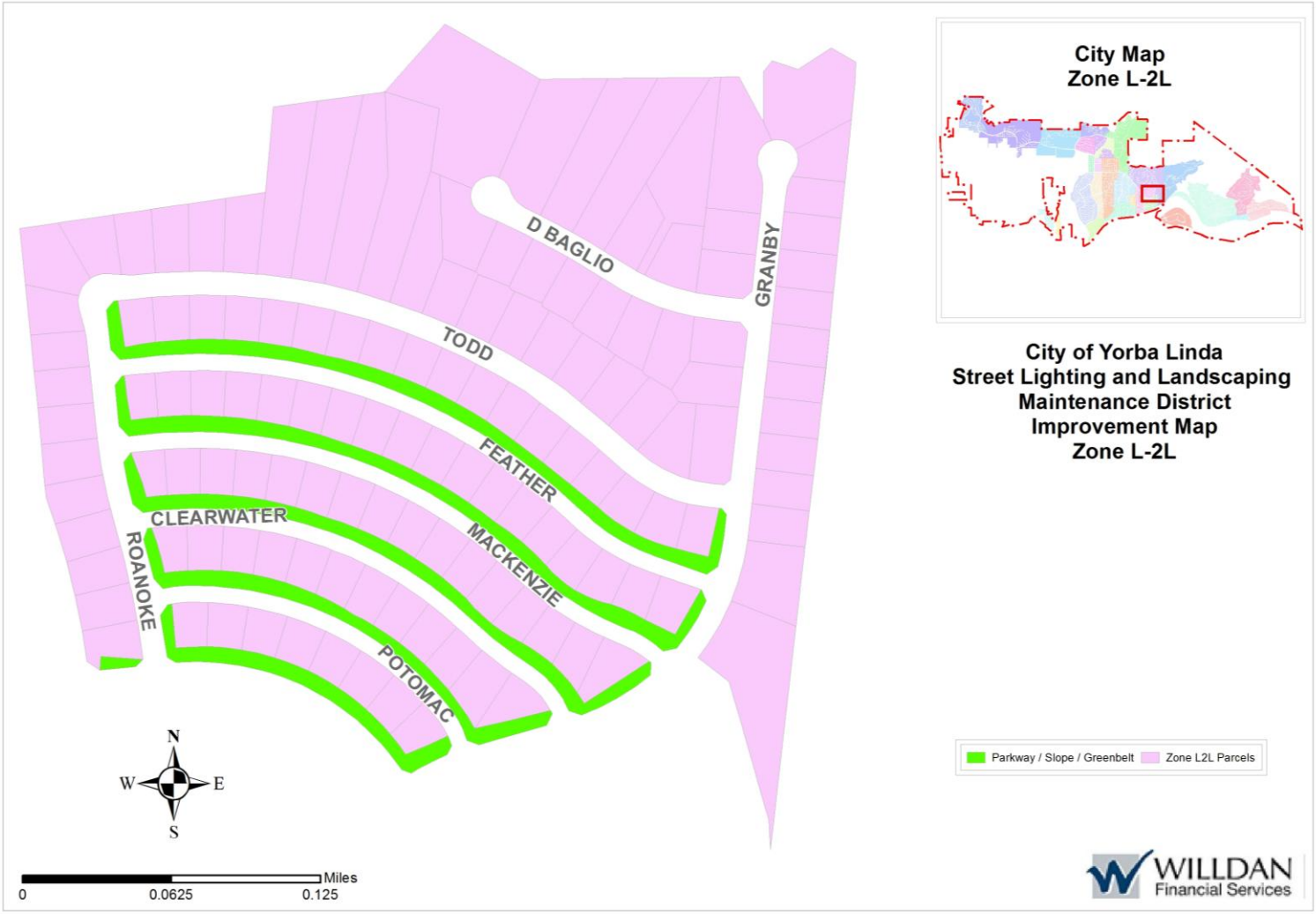

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2G (Southern Section)
SPRING OAK
VIEW PARK
HICKORY TREE
CLEAR HAVEN
SAN ANTONIO
TWIN OAK
WILLOW TREE
RIDGE PARK
ASPEN
ALDER
VIA CORONA
DORINDA
VIA TEODOCIO
FELIPA
VIA MARIANO
VIA TOMAS
City Map
Zone L-2G (Southern Section)
Median
Parkway / Slope / Greenbelt / Trail
Zone L2G
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services

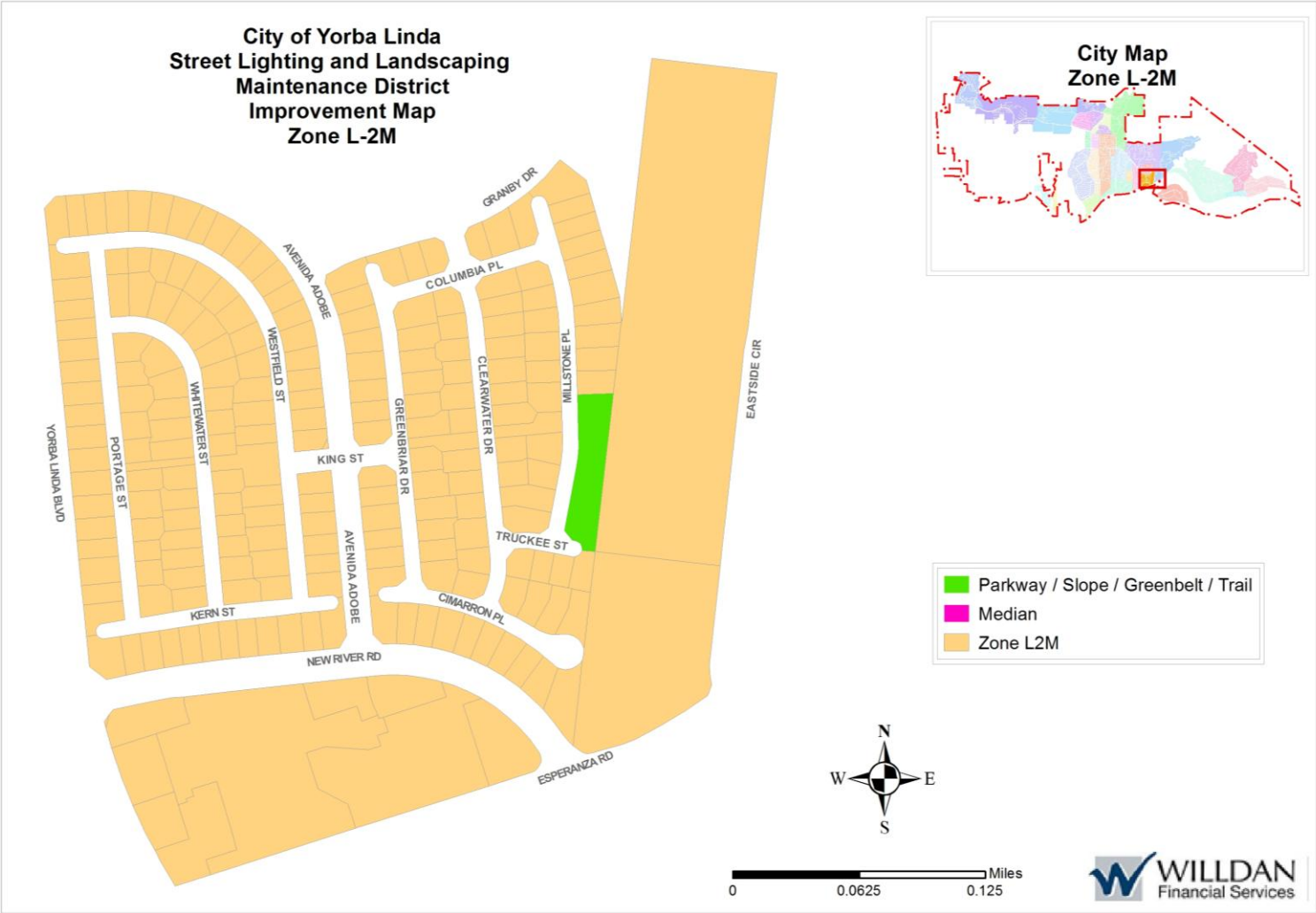

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2H
City Map
Zone L-2H
PASEO DEL PRADO
CALLE VISTA LINDA
CALLE VISTA ALEGRE
PASEO DE LAS PALOMAS
VISTA DEL AMIGO
PUNTO DE
VIA VENTOSA
AVENIDA DE LAS ESTRELL
AVENIDA DE LA LUZ
AVENIDA DE LOS SUENOS
AVENIDA DE LOS ARBOLES
CALLE MANZANA
AVENIDA DE LOS REYES
VIA INGRESSO
CIRCULO BAJO
PASEO ALTO
PASEO RICO
WALKWAY
PASEO DE LA RAMBLA
PASEO DEL REYES
PASEO DE LA CUMBRE
CALLE DE LA LADERA
CIRCULO DEL SOL
PASEO PANORAMA
VISTA DEL SOL
VISTA DEL NORTE
VIA AMARILLA
VIA CONTENTO
VIA AMANTE
VIA PIEDRA
VIA CORZO
VIA CASCO
SAN ANTONIO
MANZANITA
CALLE BELLA
TRAVIS
CIRCULO LOMA
CIRCULO
W
S
N
E
0
0.5
1
Miles
Parkway / Slope / Greenbelt / Trail
Zone L2H
WILLDAN
Financial Services

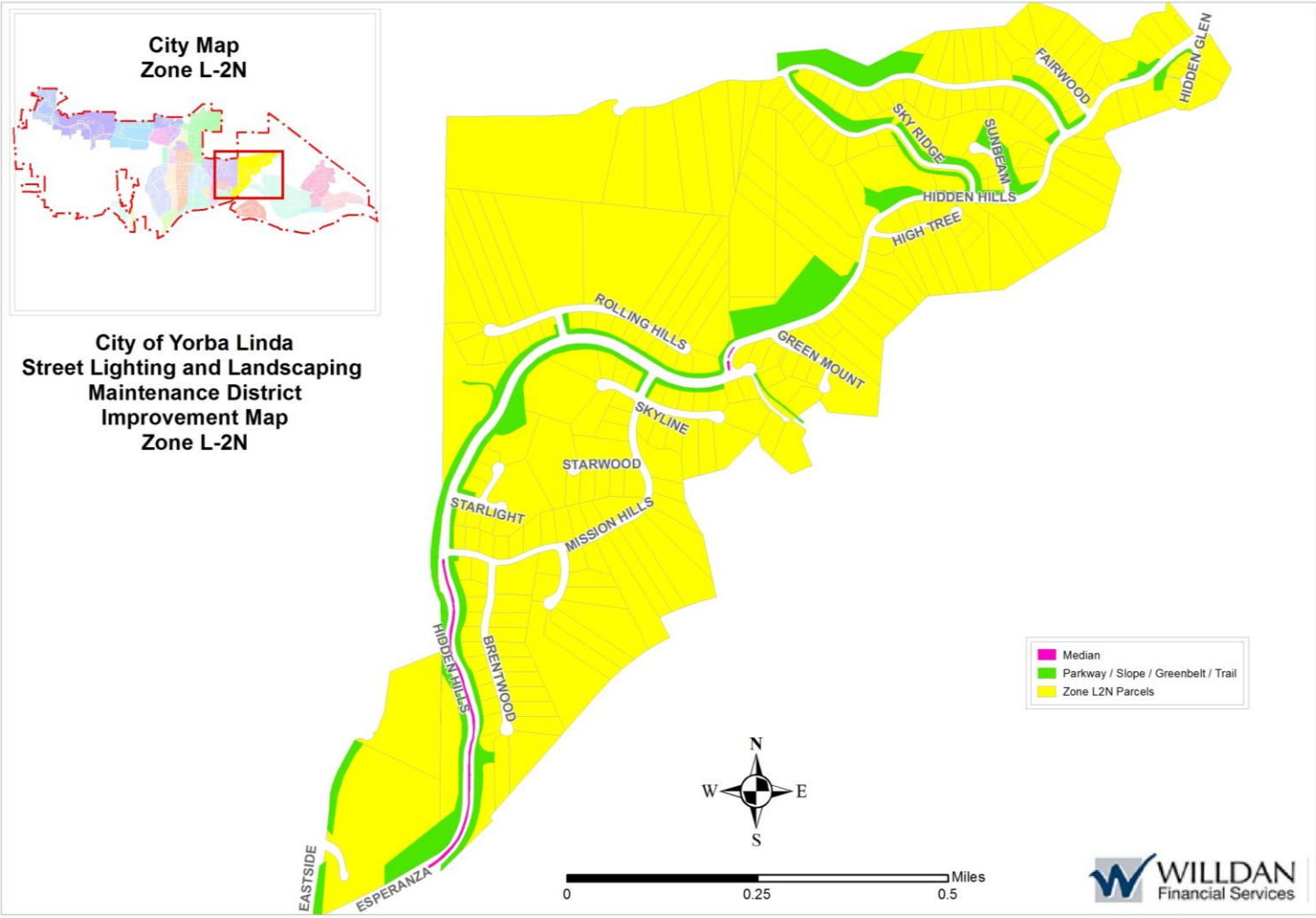
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2I
City Map
Zone L-2I
WALKWAY
WALKWAY
VIA PORTOLA
VIA INEZ
VIA CORRILLO
VIA RINCON
VIA CANON
VIA RAMONA
VIA ARNAZ
VIA ROMERO
VIA SONORA
DOMINGUEZ RANCH
VIA SANTIAGO
VIA PRESIDIO
VIA NIETOS
VIA NIETOS
VIA NIETOS
VIA SANTANA
VIA SANTANA
YORBA RANCH
IVY
MAPLE
TULIP
GLOXINIA
JACARANDA
COTTONWOOD
HICKORY
BEGONIA
ESPERANZA
CALLE BELLA
VIA DEL POTRERO
VIA DEL CONEJO
VIA DEL GAVILAN
VIA DEL VENADO
VIA DEL CAZADOR
VIA DEL VAQUERO
VIA DEL BISONTE
VIA DEL TECOLOTE
VIA DEL JINETE
VIA DE LA JABALI
VIA DE LA FLOR
VIA DEL LOBO
VIA DE LA ZORRA
N
W
E
S
0
0.125
0.25
Miles
Parkway / Slope / Greenbelt / Trail
Zone L2I
Shared Improvements
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2J
City Map
Zone L-2J
VIA ALVARADO
VIA ROSA
VIA LUGO
VIA NORIEGA
VIA DEL FIERRO
VIA ALISA
VIA CORONADO
VIA MARCOS
PASEO RICO
CARLOS
VIA COTA
VIA DE LA ESCUELA
YORBA RANCH
VIA BERNARDO
PASEO SERRA
VIA RAMON
VIA RAMON
VIA VICENTE
VIA VICENTE
DOMINQUEZ RANCH
PASEO TORTUGA
VIA ONTIVEROS
VIA DIANZA
VIA SEPULVEDA
PABLO
VIA PERLA
TRAILSIDE
VIA OESTE
WALKWAY
VIA ESTE
N
W
E
S
Miles
0
0.125
0.25
Parkway / Slope / Greenbelt
Zone L2J
WILLDAN
Financial Services

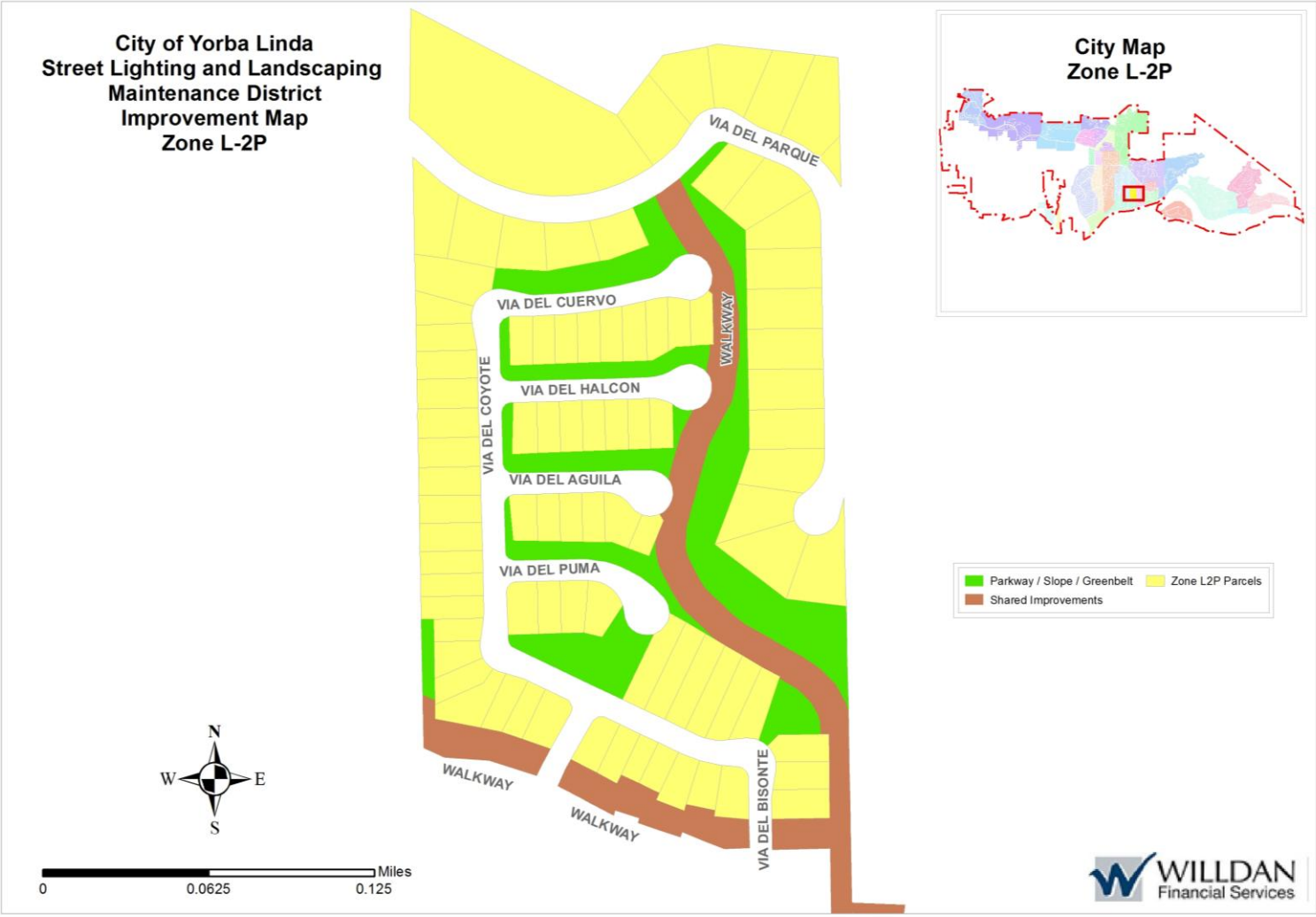

City Map
Zone L-2K
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2K
Median
Parkway / Slope / Greenbelt / Trail
Zone L2K Parcels
VIA DEL CORRAL
VIA DE LA ROSA
STONEHAVEN
STIRLINGBRIDGE
DEVONPORT
VIA DEL AGUA
VIA DE LA REATA
BLUE MOUNTAIN
THISTLEDOWN
CARDIFF
HEATHERIDGE
DE LA ESPUELA
VIA DEL CERRO
SUTHERLAND
ROCKHAMPTON
AVIEMORE
VIA DEL PUENTE
BALANTREE
BRISBANE
GREENHAVEN
WATERFORD
DUNROBIN
STONEHAVEN
HEATHERWOOD
DEVERON
AVIEMORE
YORBA LINDA
STONEHAVEN
ALLONBY
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services

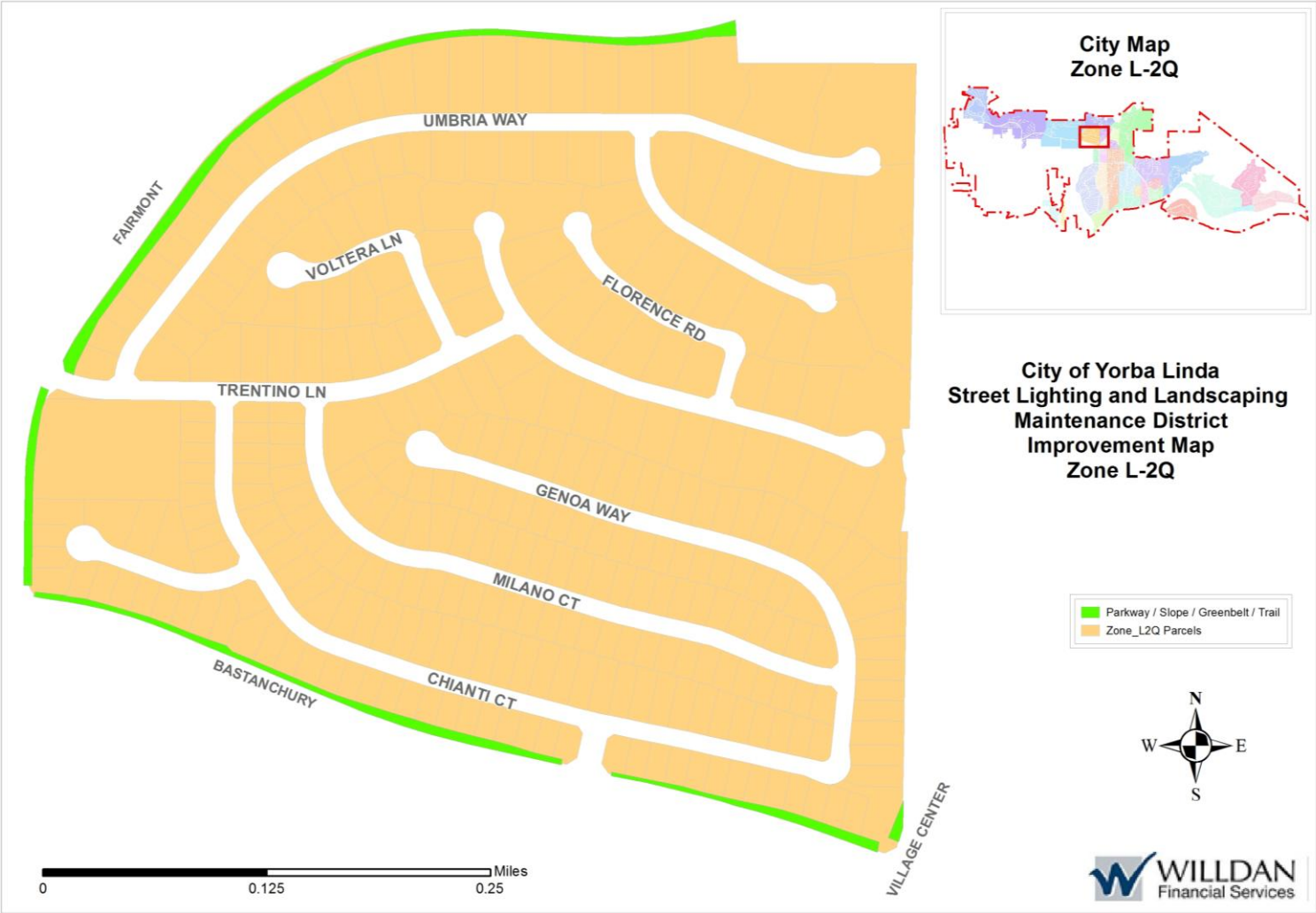

City Map
Zone L-2L
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2L
D BAGLIO
GRANBY
TODD
FEATHER
CLEARWATER
MACKENZIE
ROANOKE
POTOMAC
N
W
E
S
Miles
0
0.0625
0.125
Parkway / Slope / Greenbelt
Zone L2L Parcels
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2M
City Map
Zone L-2M
GRANBY DR
AVENIDA ADOBE
COLUMBIA PL
WESTFIELD ST
WHITEWATER ST
PORTAGE ST
YORBA LINDA BLVD
KING ST
GREENBRIAR DR
CLEARWATER DR
MILLSTONE PL
EASTSIDE CIR
TRUCKEE ST
AVENIDA ADOBE
CIMARRON PL
KERN ST
NEW RIVER RD
ESPERANZA RD
Parkway / Slope / Greenbelt / Trail
Median
Zone L2M
N
W
E
S
Miles
0
0.0625
0.125
WILLDAN
Financial Services


City Map
Zone L-2N
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2N
FAIRWOOD
HIDDEN GLEN
SKY RIDGE
SUNBEAM
HIDDEN HILLS
HIGH TREE
ROLLING HILLS
GREEN MOUNT
SKYLINE
STARWOOD
STARLIGHT
MISSION HILLS
HIDDEN HILLS
BRENTWOOD
EASTSIDE
ESPERANZA
Median
Parkway / Slope / Greenbelt / Trail
Zone L2N Parcels
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services

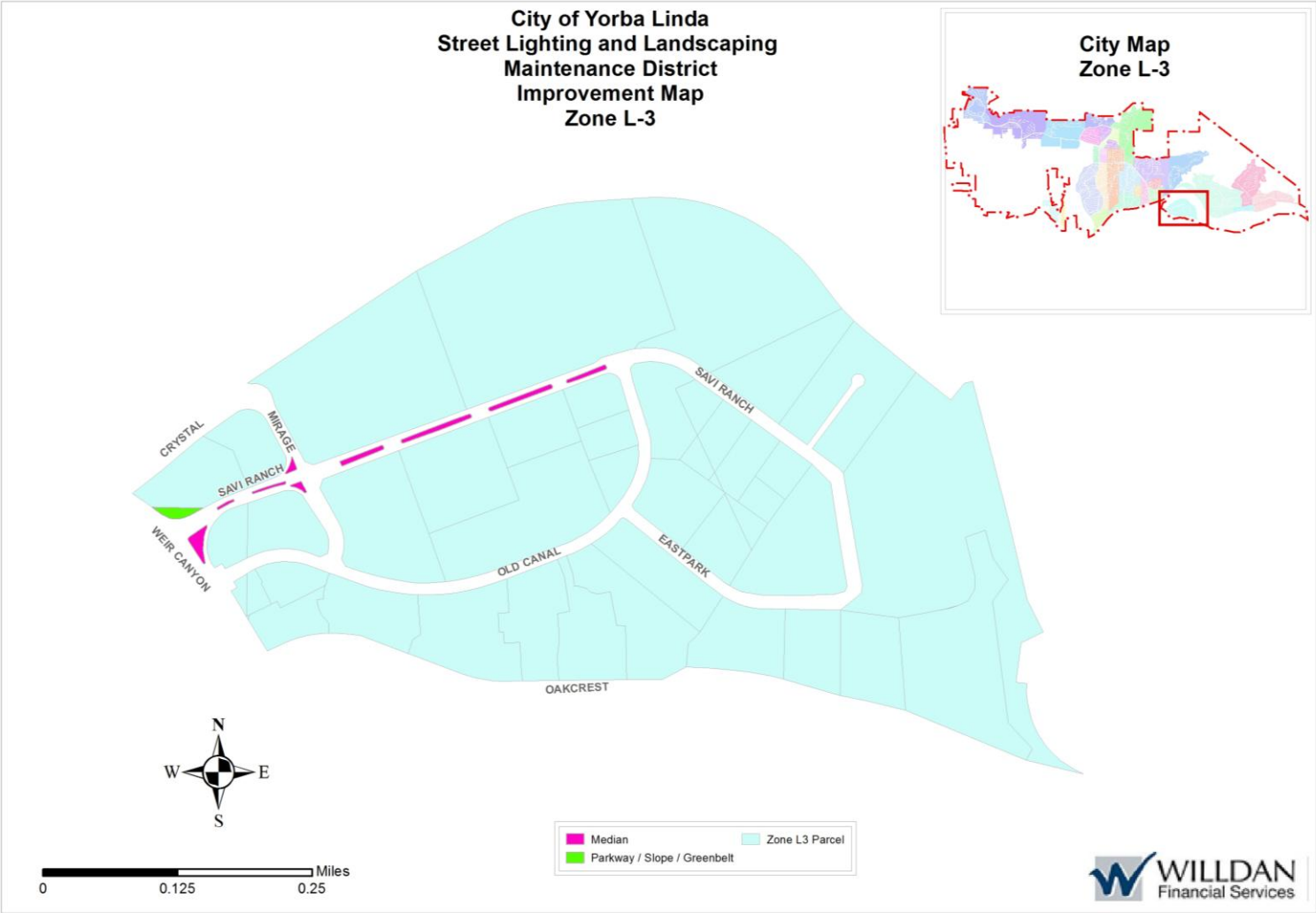
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2O
City Map
Zone L-2O
YORBA LINDA
CALLE SONORA
CIRCULO NUEVO
JOANNE
AVENIDA ADOBE
WALKWAY
VIA MARIPOSA
AVENIDA ANTIGUA
AVENIDA FLORENCIA
WALKWAY
CALLE DELGADO
WALKWAY
AVENIDA ANTIGUA
CALLE ENTRADA
CALLE CUERVO
AVENIDA BARCELONA
VIA ROBLE
AVENIDA GRANADA
ESPERANZA
Shared Improvements
Zone L-2O Parcels
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2P
VIA DEL PARQUE
VIA DEL CUERVO
VIA DEL HALCON
VIA DEL AGUILA
VIA DEL PUMA
VIA DEL COYOTE
WALKWAY
WALKWAY
WALKWAY
VIA DEL BISONTE
City Map
Zone L-2P
Parkway / Slope / Greenbelt
Zone L2P Parcels
Shared Improvements
N
W
E
S
Miles
0
0.0625
0.125
WILLDAN
Financial Services

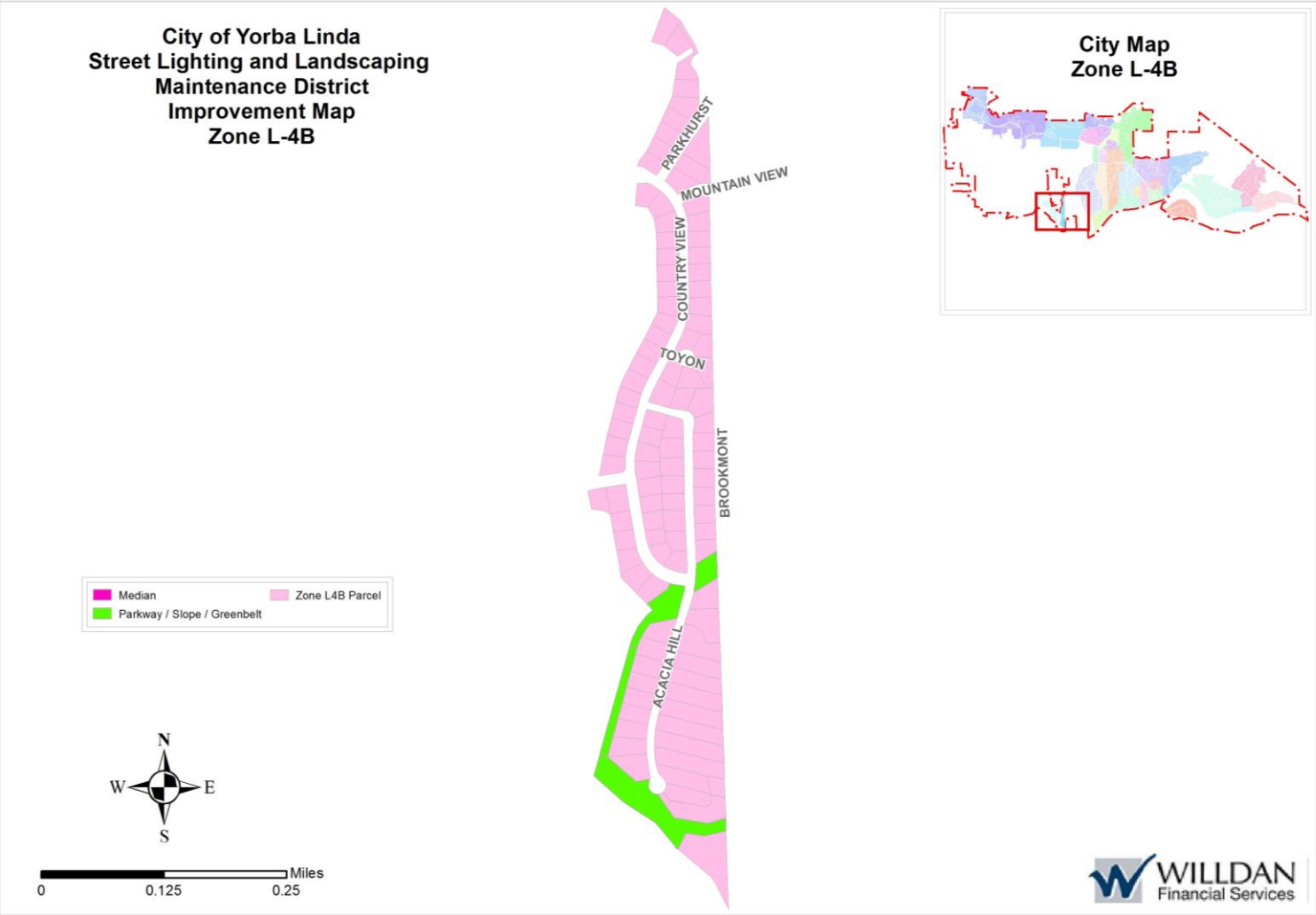

City Map
Zone L-2Q
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2Q
Parkway / Slope / Greenbelt / Trail
Zone_L2Q Parcels
UMBRIA WAY
FAIRMONT
VOLTERA LN
FLORENCE RD
TRENTINO LN
GENOA WAY
MILANO CT
BASTANCHURY
CHIANTI CT
VILLAGE CENTER
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2R
Parkway / Slope / Greenbelt
Zone L2R Parcels
N
W
E
S
Miles
0
0.0625
0.125
VIA DEL OBISPO
VIA TRINIDAD
VIA MIGUEL
VIA NAVARRA
VIA DEL BUEY
VIA PAMPLONA
VIA MADRID
VIA DON JUAN
VIA PIZARRO
VIA DE LA MULA
VIA DEL LEON
VIA RIVERA
VIA DON QUIJOTE
VIA LA MANCHA
VILLAGE CENTER
City Map
Zone L-2R
WILLDAN
Financial Services

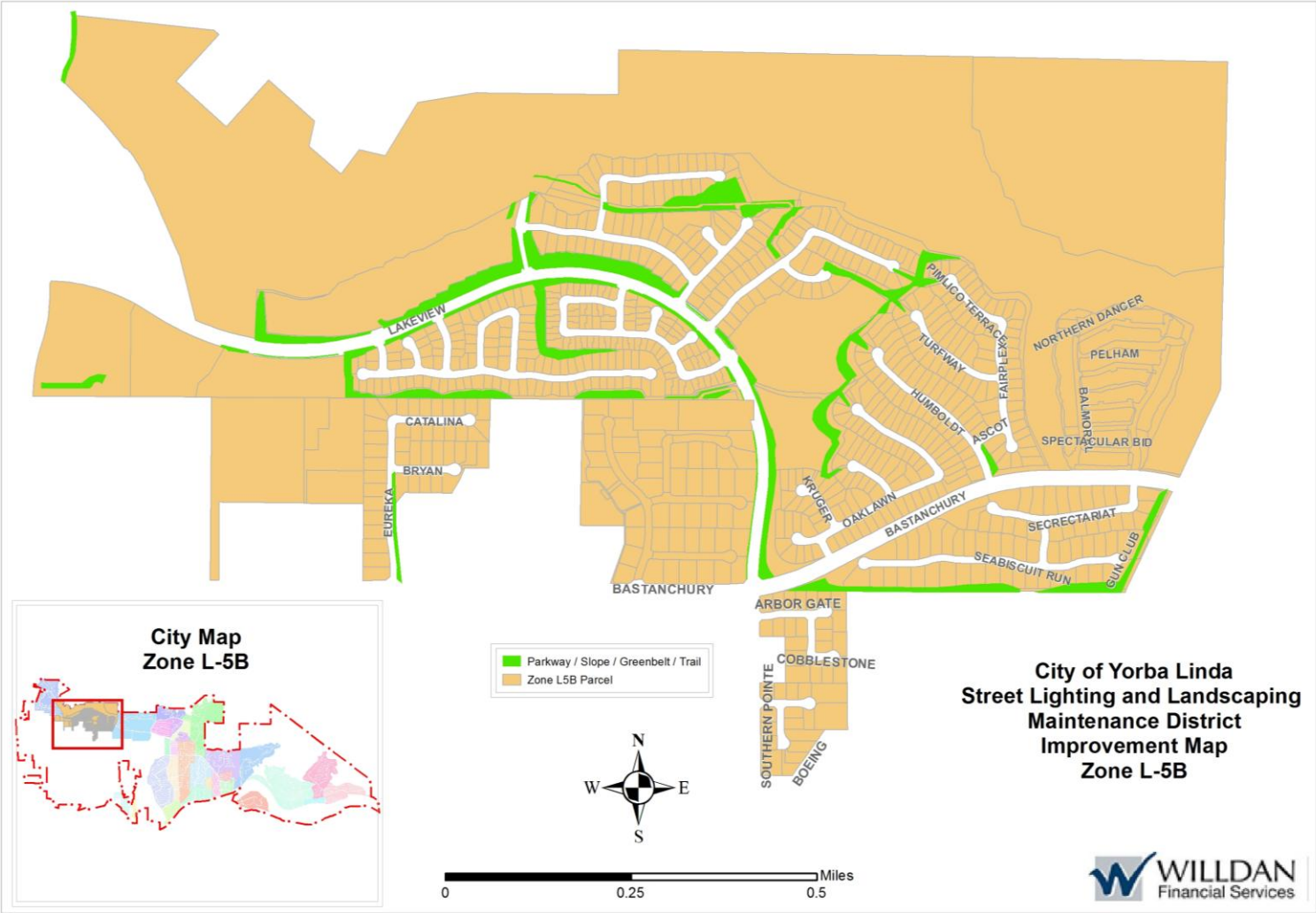
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2S
VIA ESPANA
VIA LOURDES
VIA LA NARANJA
VILLAGE CENTER
VIA PEPITA
VIA CABEZA
VILLAGE CENTER
YORBA LINDA
City Map
Zone L-2S
N
W
E
S
Miles
0
0.0625
0.125
Parkway / Slope / Greenbelt / Trail
Zone L2S Parcels
Shared Improvements E-F-S
WILLDAN
Financial Services

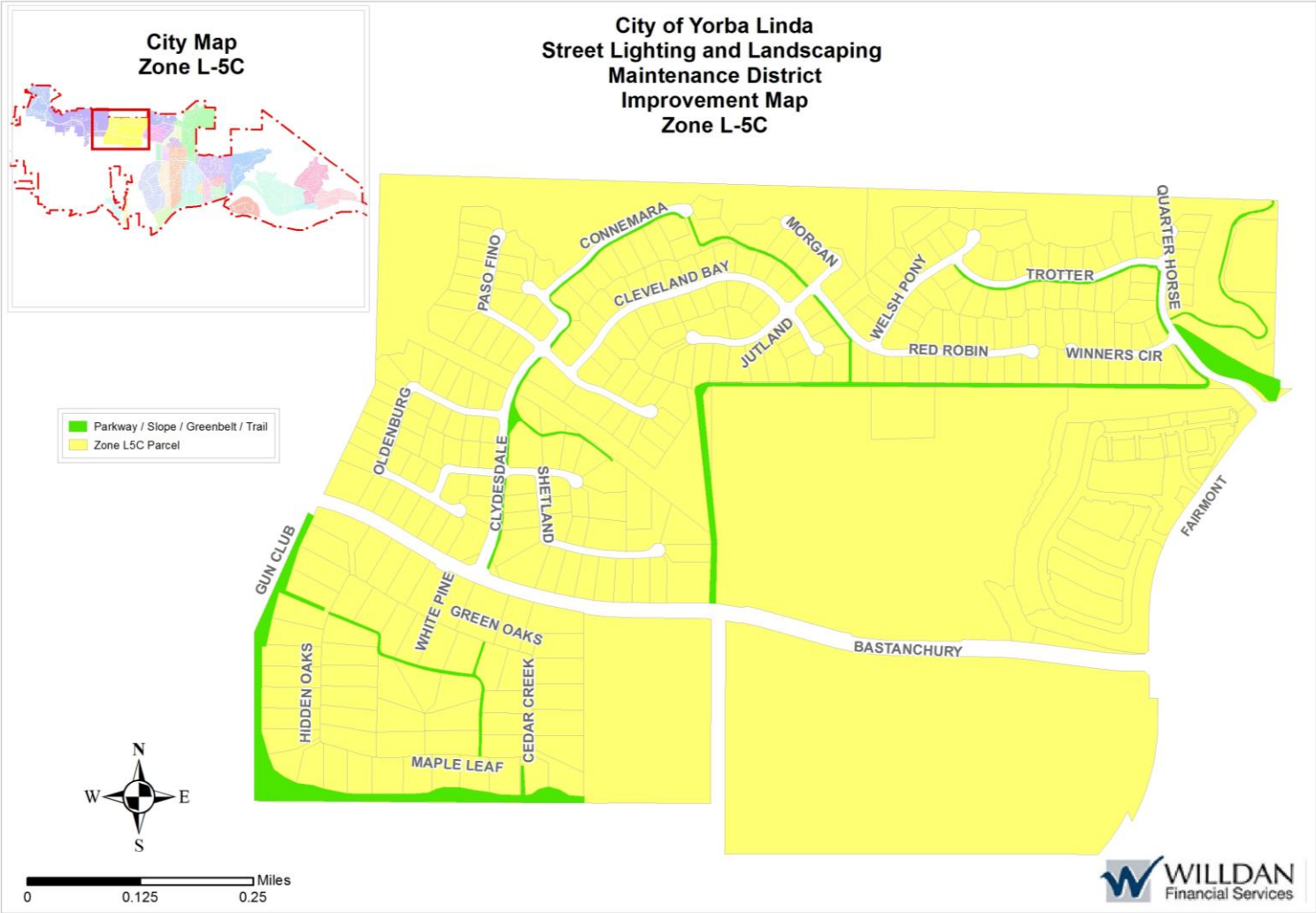

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-3
City Map
Zone L-3
CRYSTAL
MIRAGE
SAVI RANCH
WEIR CANYON
OLD CANAL
EASTPARK
OAKCREST
N
W
E
S
Median
Parkway / Slope / Greenbelt
Zone L3 Parcel
Miles
0
0.125
0.25
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-4A
City Map
Zone L-4A
DEERFOOT
STONECREST
SUNMIST
ARROYO CAJON
WINCHESTER
SANDY HILL
FOXFIELD
BRIDLE
PARKSIDE
SADDLETREE
TRAIL CREST
PEPPER TREE
Median
Parkway / Slope / Greenbelt
Zone L4A Parcel
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services

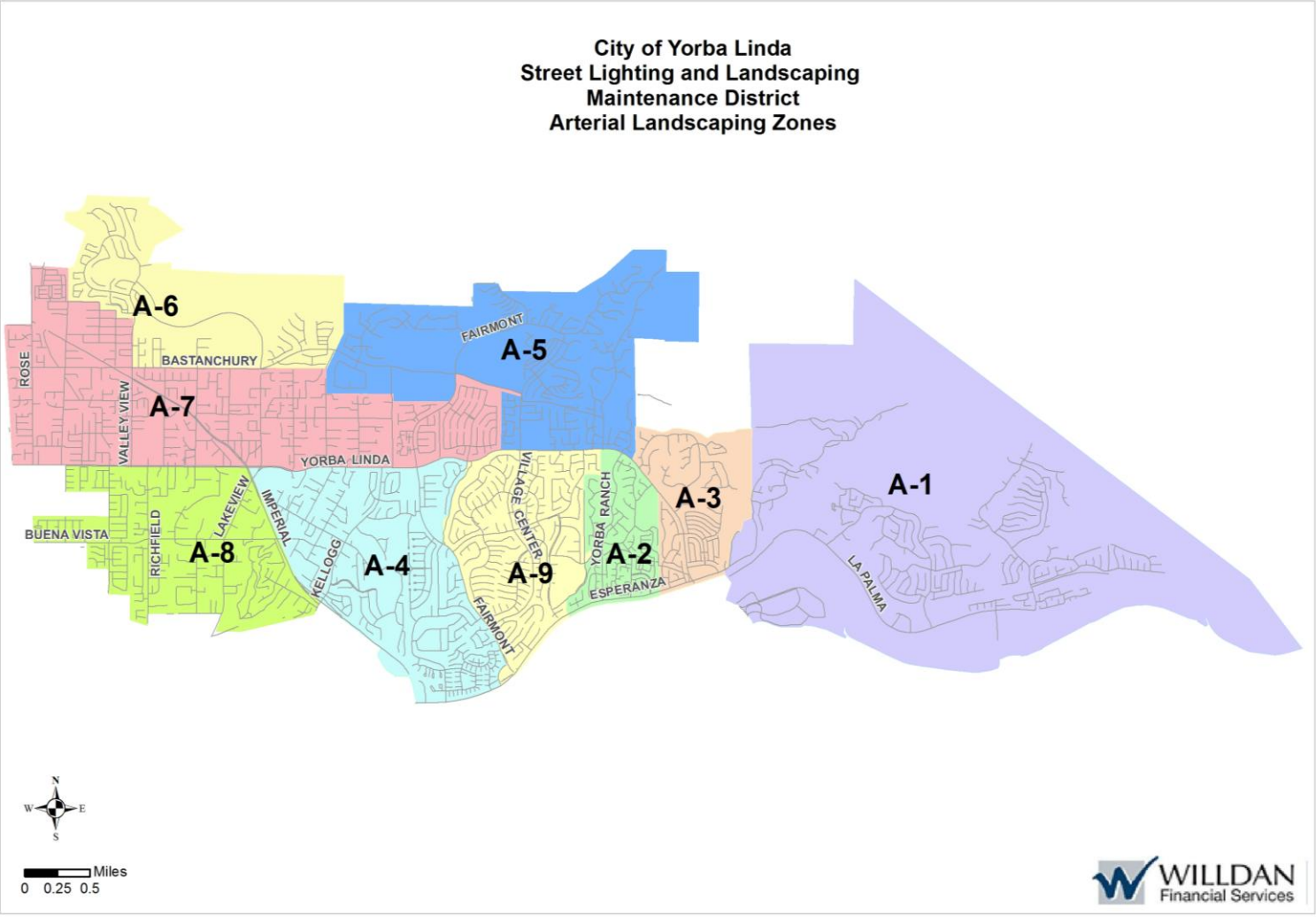

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-4B
PARKHURST
MOUNTAIN VIEW
COUNTRY VIEW
TOYON
BROOKMONT
ACACIA HILL
Median
Zone L4B Parcel
Parkway / Slope / Greenbelt
N
W
E
S
Miles
0
0.125
0.25
City Map
Zone L-4B
WILLDAN
Financial Services

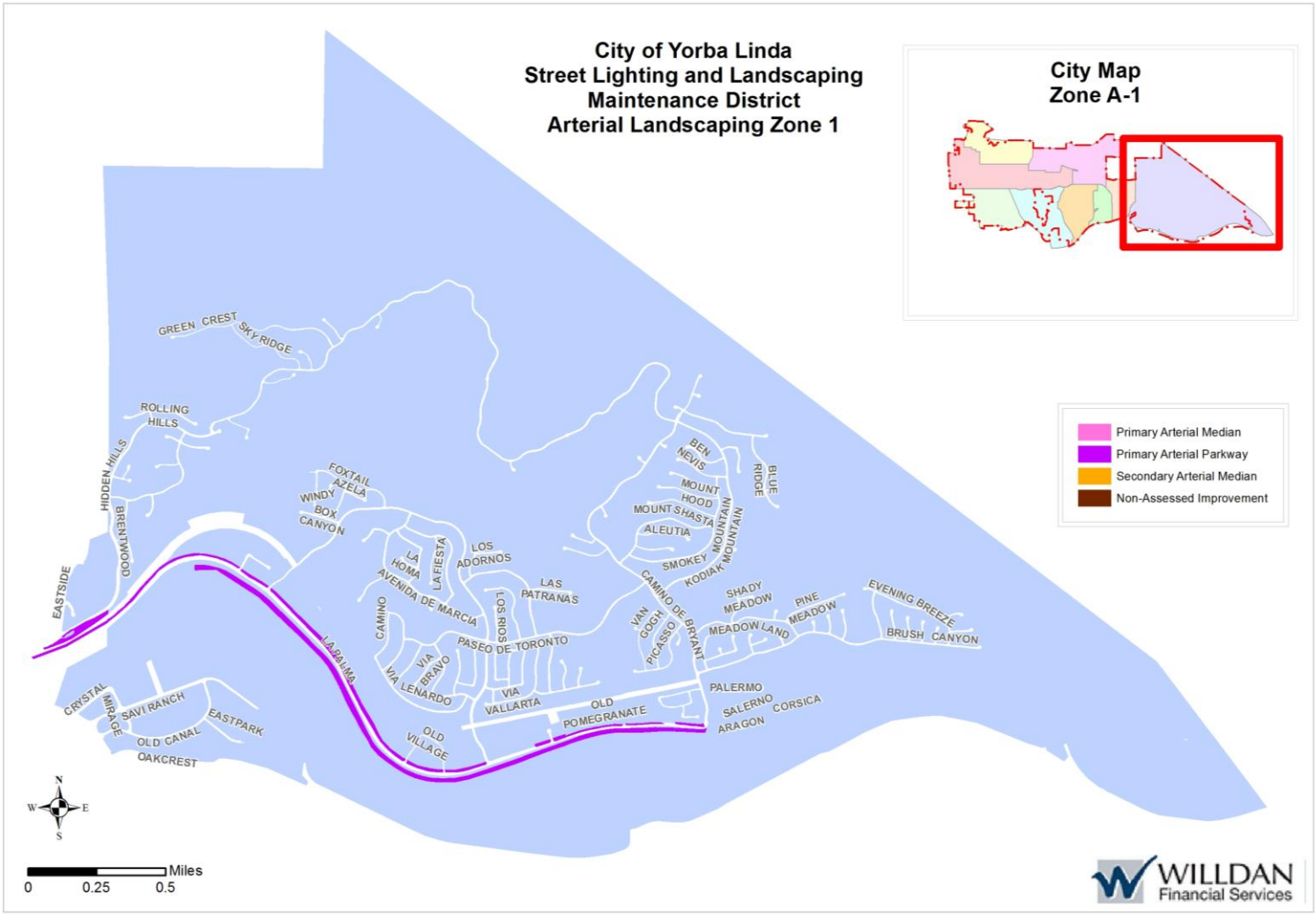
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-5A
City Map
Zone L-5A
Parkway / Slope / Greenbelt / Trail
Median
Zone L5A Parcel
BLUE SPRUCE
SILVER MAPLE
RED PINE
LAVENDER
GARDENA
JASMINE
PRIMROSE
BLACK WALNUT
BIG OAK
IRON BARK
CORIANDER
CARAWAY
BRAMBLE
GOLEN POPPY
PRIVATE ROAD
CAMINO CABRILLO
CAMINO AYALA
SAN RAFEAL
VISTA MORAGA
VISTA MENDOZA
CARSON
FREMONT
WABASH
VINWOOD
VALLEY VIEW CIR
EDGEWOOD
CLOVERDALE
OAK HILL
BIDWELL
DRAKE
VALLEY VIEW
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services

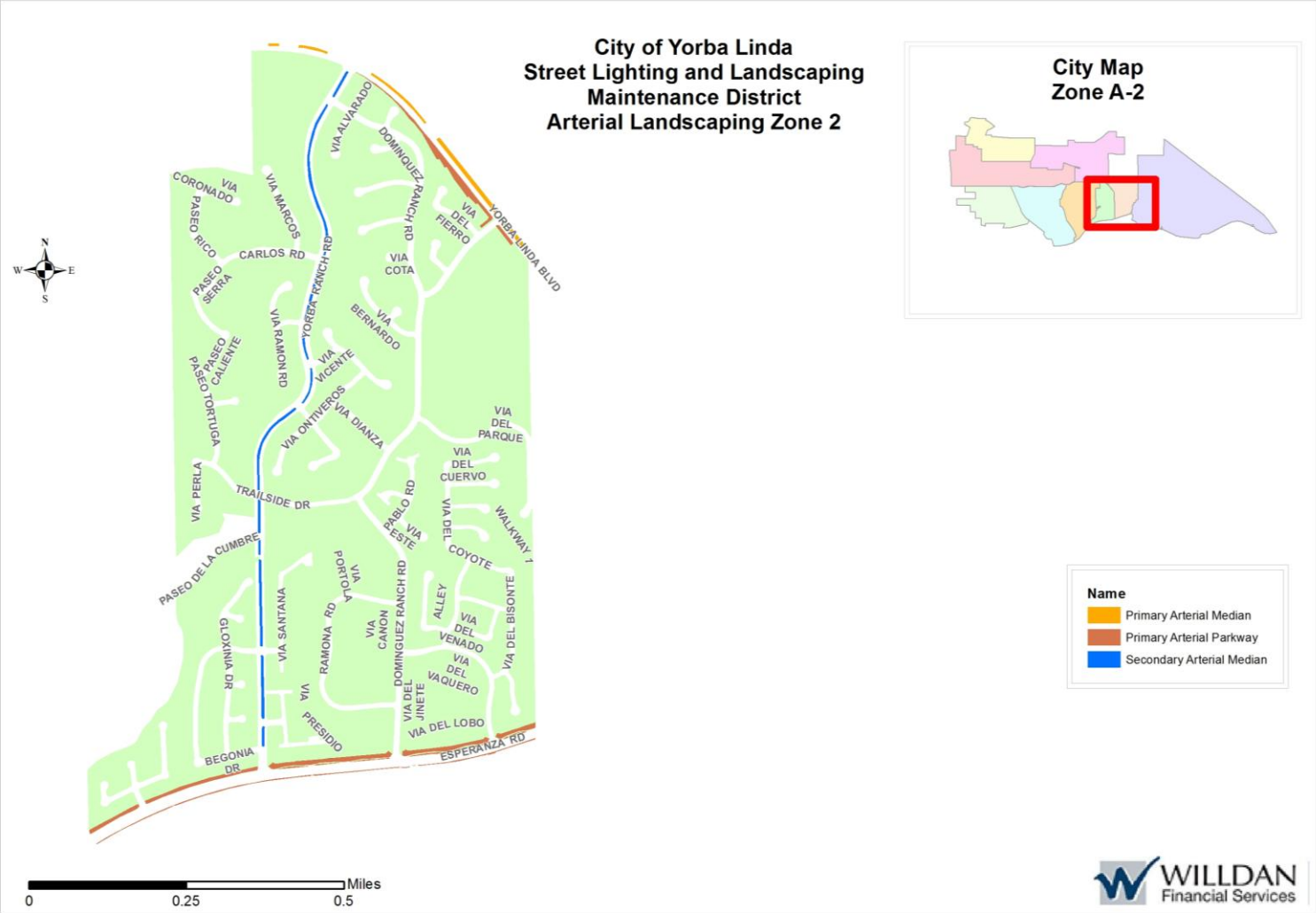

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-5B
City Map
Zone L-5B
Parkway / Slope / Greenbelt / Trail
Zone L5B Parcel
LAKEVIEW
CATALINA
BRYAN
EUREKA
BASTANCHURY
ARBOR GATE
COBBLESTONE
SOUTHERN POINTE
BOEING
KRUGER
OAKLAWN
PIMLICO TERRACE
TURFWAY
FAIRPLEX
HUMBOLDT
ASCOT
NORTHERN DANCER
PELHAM
BALMORAL
SPECTACULAR BID
SECRECTARIAT
SEABISCUIT RUN
GUN CLUB
N
W
E
S
0
0.25
0.5
Miles
WILLDAN
Financial Services

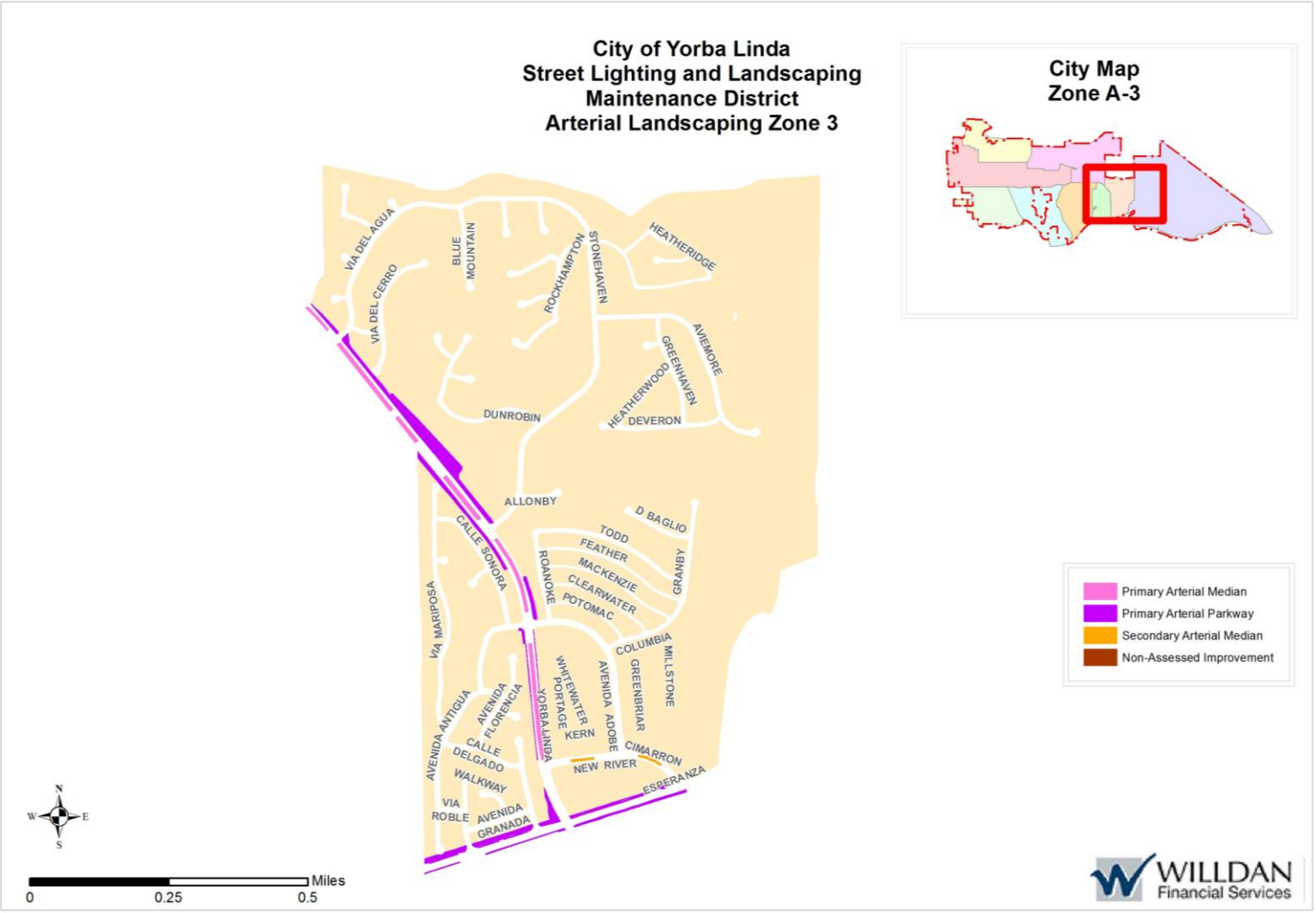

City Map
Zone L-5C
City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-5C
Parkway / Slope / Greenbelt / Trail
Zone L5C Parcel
CONNEMARA
MORGAN
PASO FINO
CLEVELAND BAY
JUTLAND
WELSH PONY
TROTTER
QUARTER HORSE
RED ROBIN
WINNERS CIR
OLDENBURG
CLYDESDALE
SHETLAND
FAIRMONT
GUN CLUB
WHITE PINE
GREEN OAKS
BASTANCHURY
HIDDEN OAKS
CEDAR CREEK
MAPLE LEAF
N
W
E
S
Miles
0
0.125
0.25
WILLDAN
Financial Services

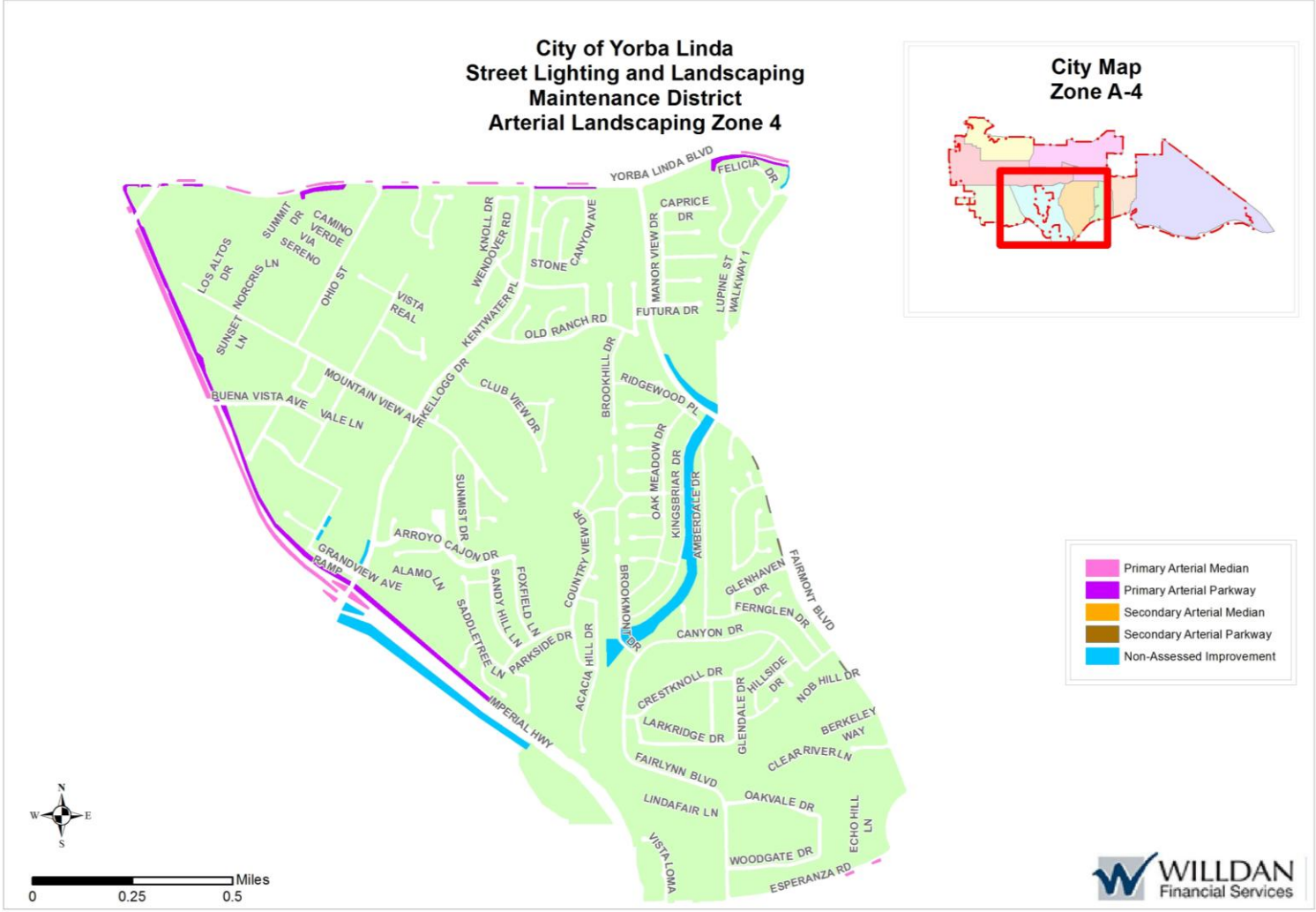
Arterial Landscaping Zones

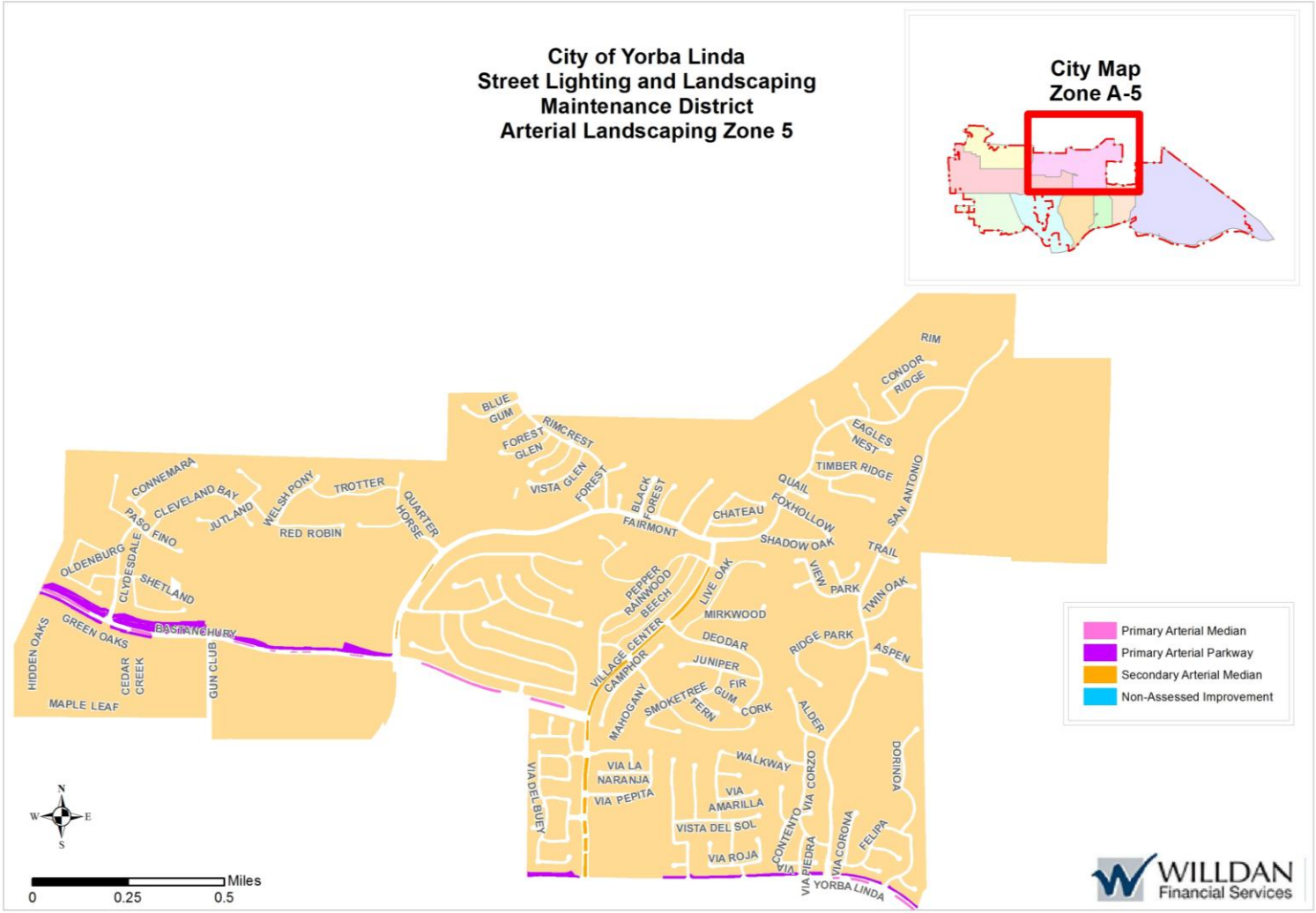


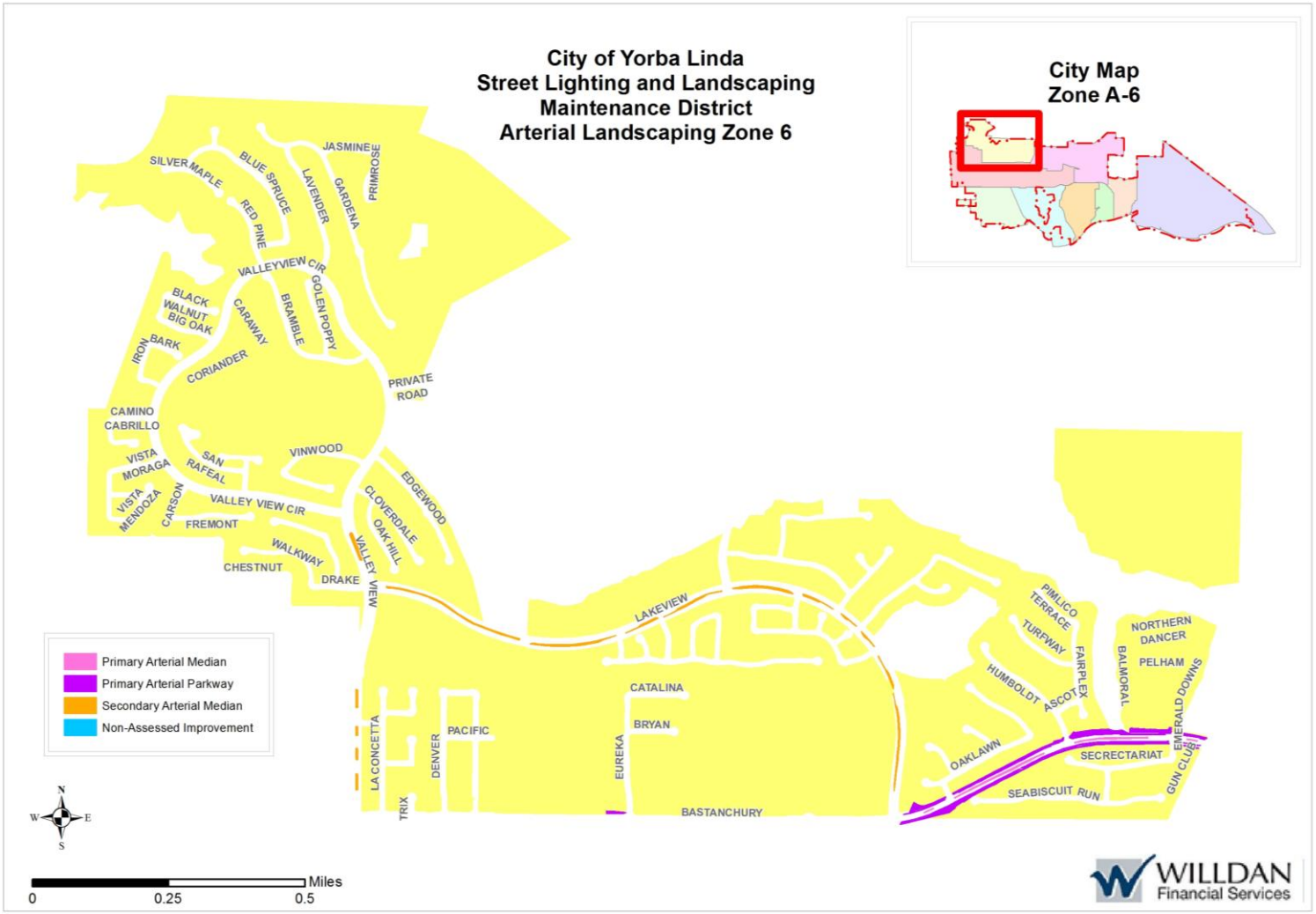

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 1
City Map
Zone A-1
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvement
GREEN CREST
SKY RIDGE
ROLLING HILLS
HIDDEN HILLS
BRENTWOOD
EASTSIDE
FOXTAIL
AZELA
WINDY
BOX CANYON
LA HOMA
LA FIESTA
LOS ADORNOS
AVENIDA DE MARCIA
CAMINO
LOS RIOS
LAS PATRANAS
PASEO DE TORONTO
VIA BRAVO
VIA LENARDO
VIA VALLARTA
OLD VILLAGE
OLD POMEGRANATE
LA BALMA
CRYSTAL
MIRAGE
SAVI RANCH
EASTPARK
OLD CANAL
OAKCREST
BEN NEVIS
MOUNT HOOD
MOUNT SHASTA
ALEUTIA
SMOKEY
KODIAK
MOUNTAIN
BLUE RIDGE
VAN GOGH
PICASSO
CAMINO DE BRYANT
SHADY MEADOW
MEADOW LAND
PINE MEADOW
EVENING BREEZE
BRUSH CANYON
PALERMO
SALERNO
CORSICA
ARAGON
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services

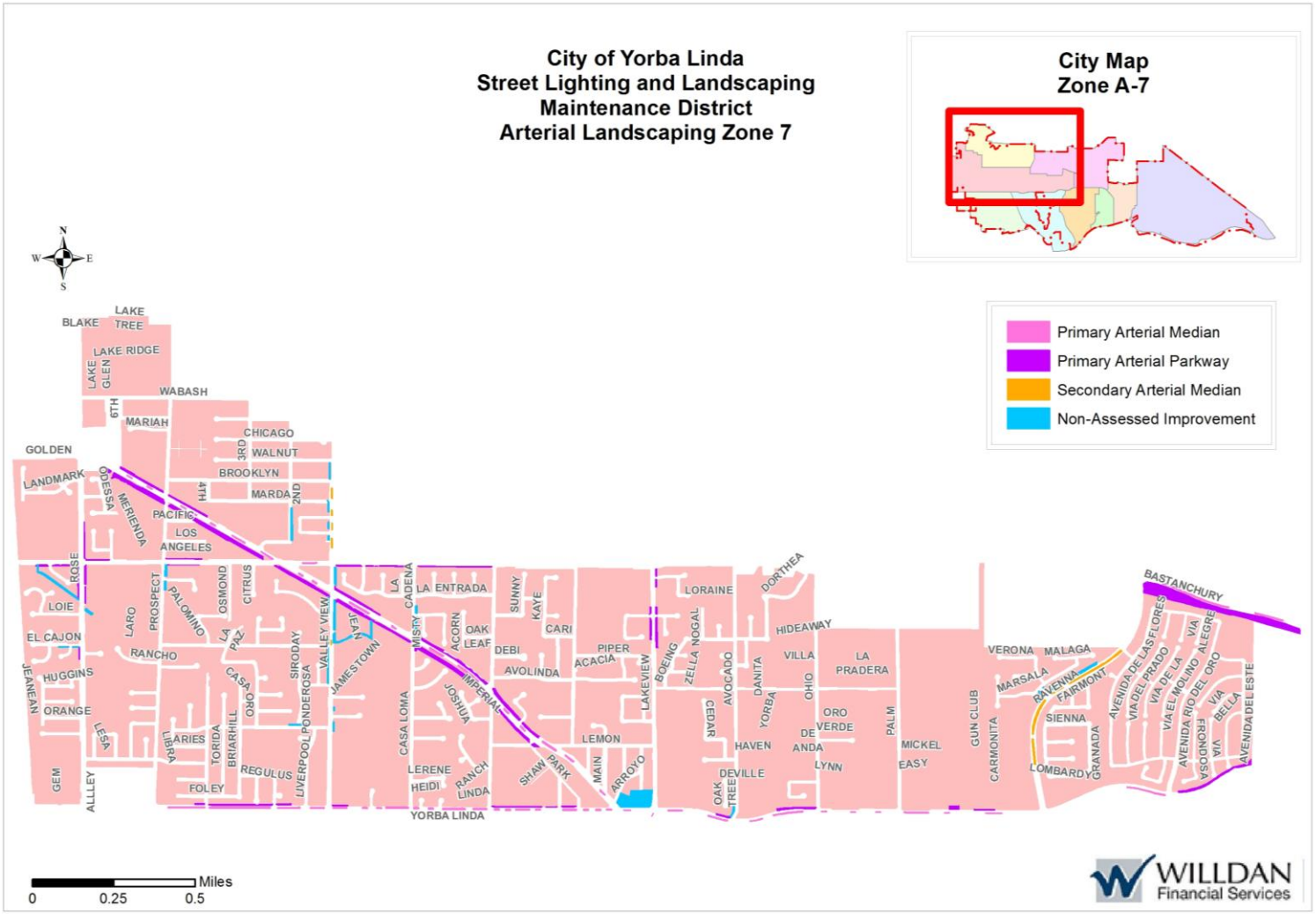

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 2
City Map
Zone A-2
N
W
E
S
VIA CORONADO
PASEO RICO
VIA MARCOS
CARLOS RD
PASEO SERRA
VIA ALVARADO
DOMINQUEZ RANCH RD
VIA DEL FIERRO
YORBA LINDA BLVD
YORBA RANCH RD
VIA COTA
VIA BERNARDO
VIA RAMON RD
PASEO CALIENTE
PASEO TORTUGA
VIA VICENTE
VIA ONTIVEROS
VIA DIANZA
VIA DEL PARQUE
VIA DEL CUERVO
VIA PERLA
TRAILSIDE DR
PABLO RD
VIA ESTE
VIA DEL COYOTE
WALKWAY 1
PASEO DE LA CUMBRE
VIA PORTOLA
VIA SANTANA
RAMONA RD
VIA CAMON
DOMINQUEZ RANCH RD
ALLEY
VIA DEL VENADO
VIA DEL BISONTE
GLOXINIA DR
VIA DEL VAQUERO
VIA DEL JINETE
VIA PRESIDIO
VIA DEL LOBO
BEGONIA DR
ESPERANZA RD
Name
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Miles
0
0.25
0.5
WILLDAN
Financial Services

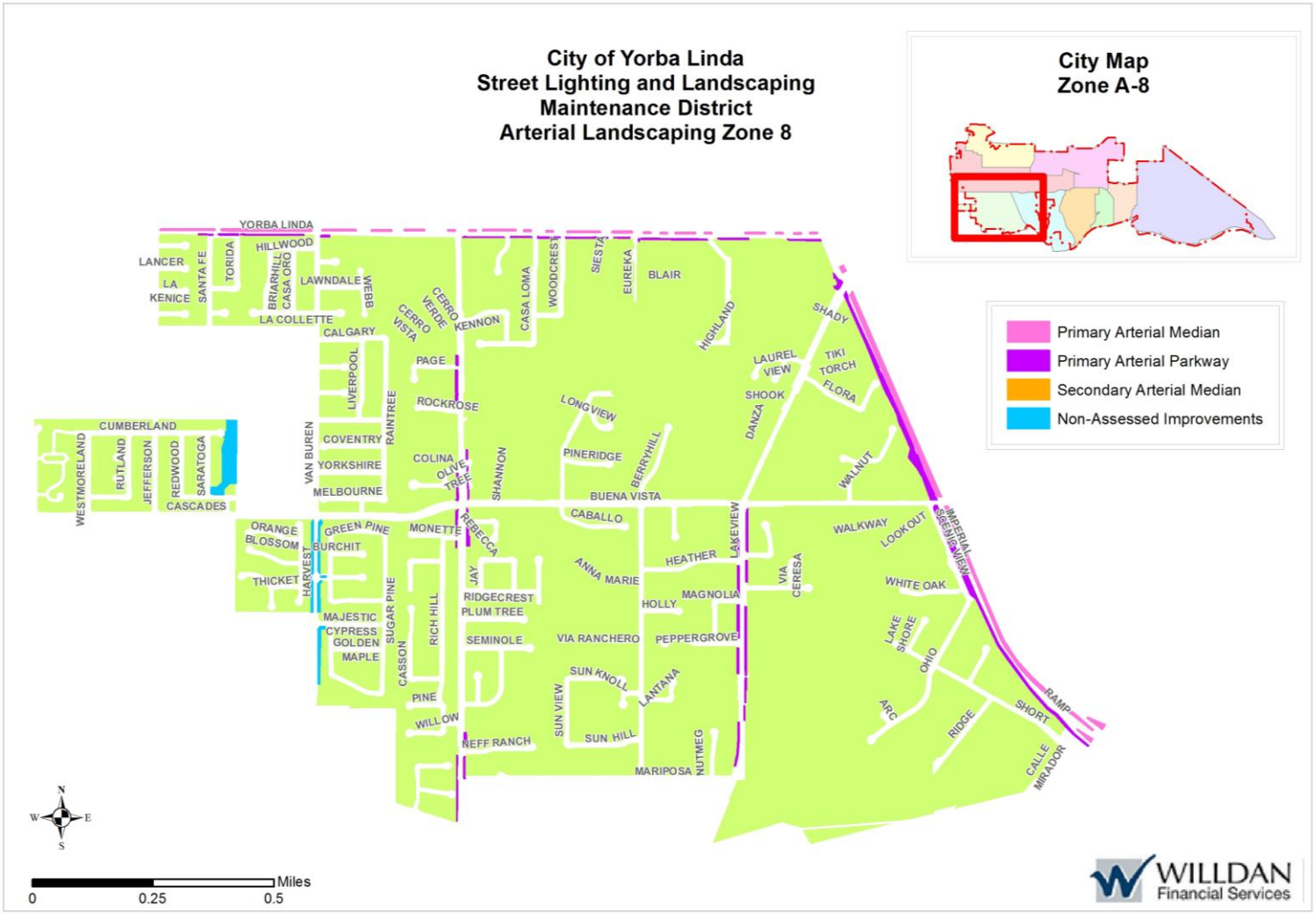

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 3
City Map
Zone A-3
VIA DEL AGUA
VIA DEL CERRO
BLUE MOUNTAIN
ROCKHAMPTON
STONEHAVEN
HEATHERIDGE
AVIEMORE
GREENHAVEN
HEATHERWOOD
DEVERON
DUNROBIN
ALLONBY
D BAGLIO
TODD
FEATHER
MACKENZIE
CLEARWATER
POTOMAC
GRANBY
CALLE SONORA
ROANOKE
VIA MARIPOSA
COLUMBIA
MILLSTONE
GREENBRIAR
AVENIDA ADOBE
WHITEWATER
PORTAGE
KERN
YORBA LINDA
AVENIDA FLORENCIA
AVENIDA ANTIGUA
CALLE DELGADO
WALKWAY
NEW RIVER
CIMARRON
ESPERANZA
VIA ROBLE
AVENIDA GRANADA
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvement
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 4
City Map
Zone A-4
YORBA LINDA BLVD
FELICIA DR
CAPRICE DR
SUMMIT DR
CAMINO VERDE
VIA SERENO
KNOLL DR
WENDOVER RD
STONE CANYON AVE
MANOR VIEW DR
LUPINE ST
WALKWAY 1
LOS ALTOS DR
NORCRIS LN
OHIO ST
VISTA REAL
KENTWATER PL
FUTURA DR
OLD RANCH RD
SUNSET LN
BROOKHILL DR
RIDGEWOOD PL
MOUNTAIN VIEW AVE
KELLOGG DR
CLUB VIEW DR
BUENA VISTA AVE
VALE LN
OAK MEADOW DR
KINGSBRIAR DR
AMBERDALE DR
SUNMIST DR
ARROYO CAJON DR
GRANDVIEW AVE
RAMP
ALAMO LN
SANDY HILL LN
FOXFIELD LN
COUNTRY VIEW DR
BROOKWOOD DR
GLENHAVEN DR
FERNGLEN DR
FAIRMONT BLVD
SADDLETREE LN
PARKSIDE DR
ACACIA HILL DR
CANYON DR
CRESTKNOLL DR
HILLSIDE DR
NOB HILL DR
IMPERIAL HWY
LARKRIDGE DR
GLENDALE DR
BERKELEY WAY
CLEAR RIVER LN
FAIRLYNN BLVD
OAKVALE DR
LINDAFAIR LN
ECHO HILL LN
VISTA LOMA
WOODGATE DR
ESPERANZA RD
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Secondary Arterial Parkway
Non-Assessed Improvement
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 5
City Map
Zone A-5
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvement
Miles
0
0.25
0.5
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 6
City Map
Zone A-6
SILVER MAPLE
BLUE SPRUCE
JASMINE
PRIMROSE
LAVENDER
GARDENA
RED PINE
VALLEYVIEW CIR
GOLEN POPPY
BRAMBLE
CARAWAY
BLACK WALNUT
BIG OAK
IRON BARK
CORIANDER
PRIVATE ROAD
CAMINO CABRILLO
VINWOOD
VISTA MORAGA
SAN RAFEAL
EDGEWOOD
VISTA MENDOZA
CARSON
VALLEY VIEW CIR
CLOVERDALE
OAK HILL
FREMONT
WALKWAY
CHESTNUT
DRAKE
VALLEY VIEW
LAKEVIEW
PIMLICO TERRACE
TURFWAY
FAIRPLEX
NORTHERN DANCER
PELHAM
BALMORAL
HUMBOLDT
ASCOT
EMERALD DOWNS
CATALINA
BRYAN
PACIFIC
LA CONCETTA
DENVER
EUREKA
OAKLAWN
SECRECTARIAT
GUN CLUB
SEABISCUIT RUN
TRIX
BASTANCHURY
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvement
N
W
E
S
Miles
0
0.25
0.5
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 7
City Map
Zone A-7
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvement
N
S
E
W
Miles
0
0.25
0.5
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 8
City Map
Zone A-8
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvements
YORBA LINDA
LANCER
LA KENICE
SANTA FE
TORIDA
HILLWOOD
BRIARHILL
CASA ORO
LAWNDALE
WEBB
LA COLLETTE
CALGARY
CERRO VISTA
CERRO VERDE
KENNON
CASA LOMA
WOODCREST
SIESTA
EUREKA
BLAIR
HIGHLAND
SHADY
LAUREL VIEW
TIKI TORCH
FLORA
SHOOK
DANZA
WALNUT
PAGE
ROCKROSE
LIVERPOOL
RAINTREE
LONGVIEW
PINERIDGE
BERRYHILL
CUMBERLAND
WESTMORELAND
RUTLAND
JEFFERSON
REDWOOD
SARATOGA
CASCADES
VAN BUREN
COVENTRY
YORKSHIRE
MELBOURNE
COLINA
OLIVE TREE
SHANNON
BUENA VISTA
CABALLO
ORANGE BLOSSOM
GREEN PINE
MONETTE
REBECCA
BURCHIT
HARVEST
THICKET
JAY
ANNA MARIE
HEATHER
LAKEVIEW
VIA CERESA
WALKWAY
LOOKOUT
IMPERIAL
SCENIC VIEW
WHITE OAK
RIDGECREST
PLUM TREE
HOLLY
MAGNOLIA
MAJESTIC
CYPRESS
GOLDEN
MAPLE
SUGAR PINE
RICH HILL
SEMINOLE
VIA RANCHERO
PEPPERGROVE
LAKE SHORE
OHIO
CASSON
SUN KNOLL
LANTANA
PINE
WILLOW
SUN VIEW
SUN HILL
NEFF RANCH
MARIPOSA
NUTMEG
ARC
RIDGE
SHORT
RAMP
CALLE MIRADOR
N
W
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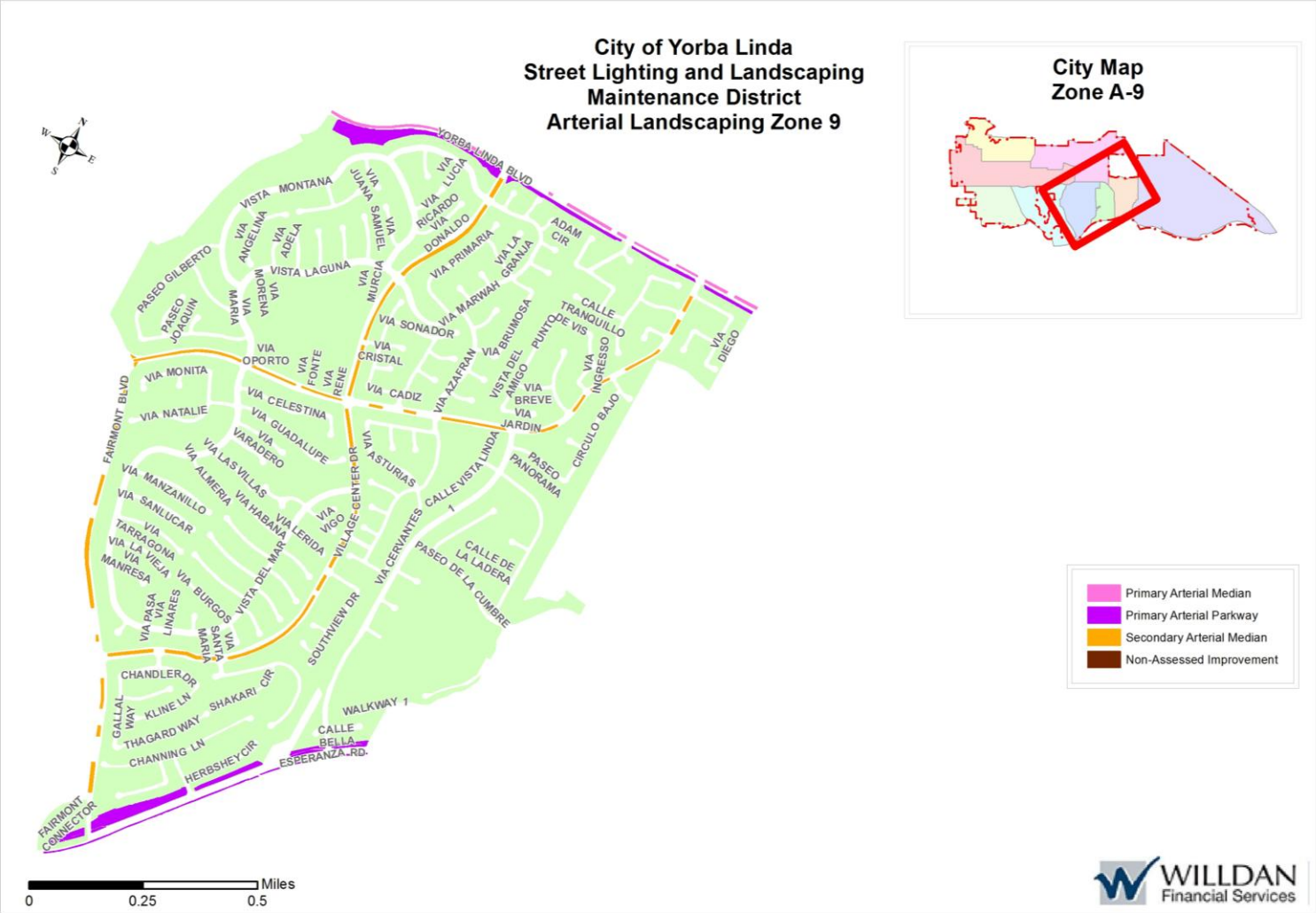
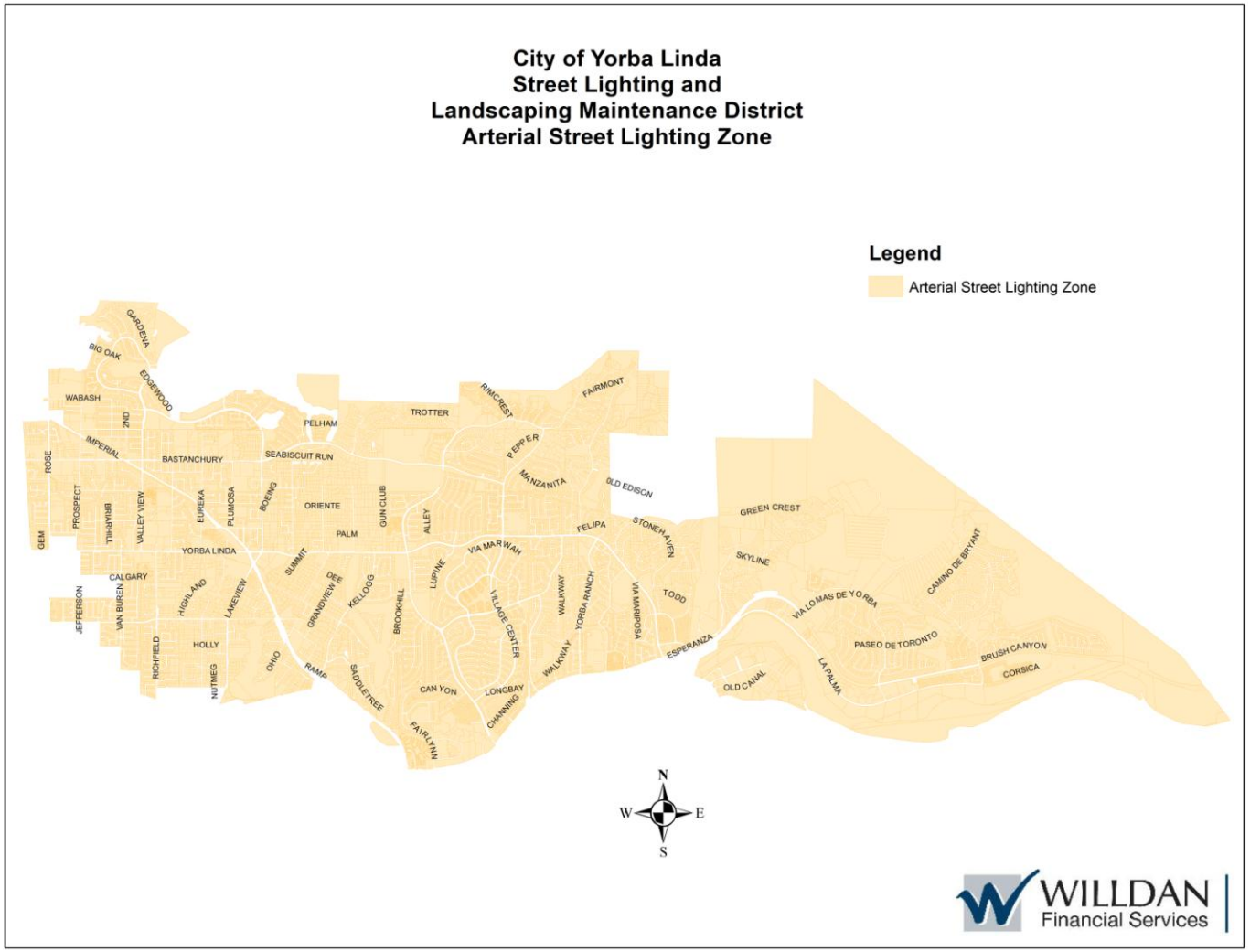
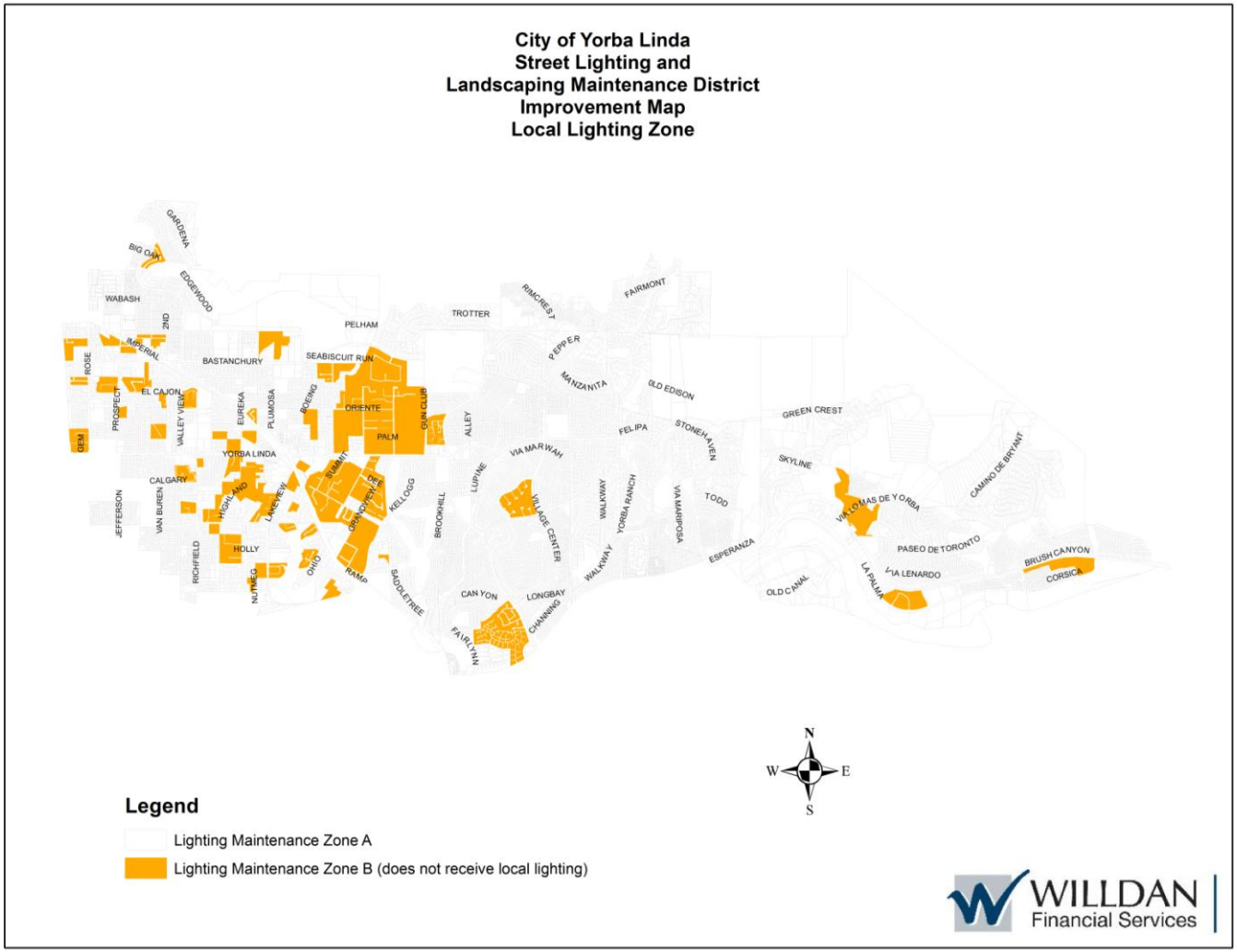
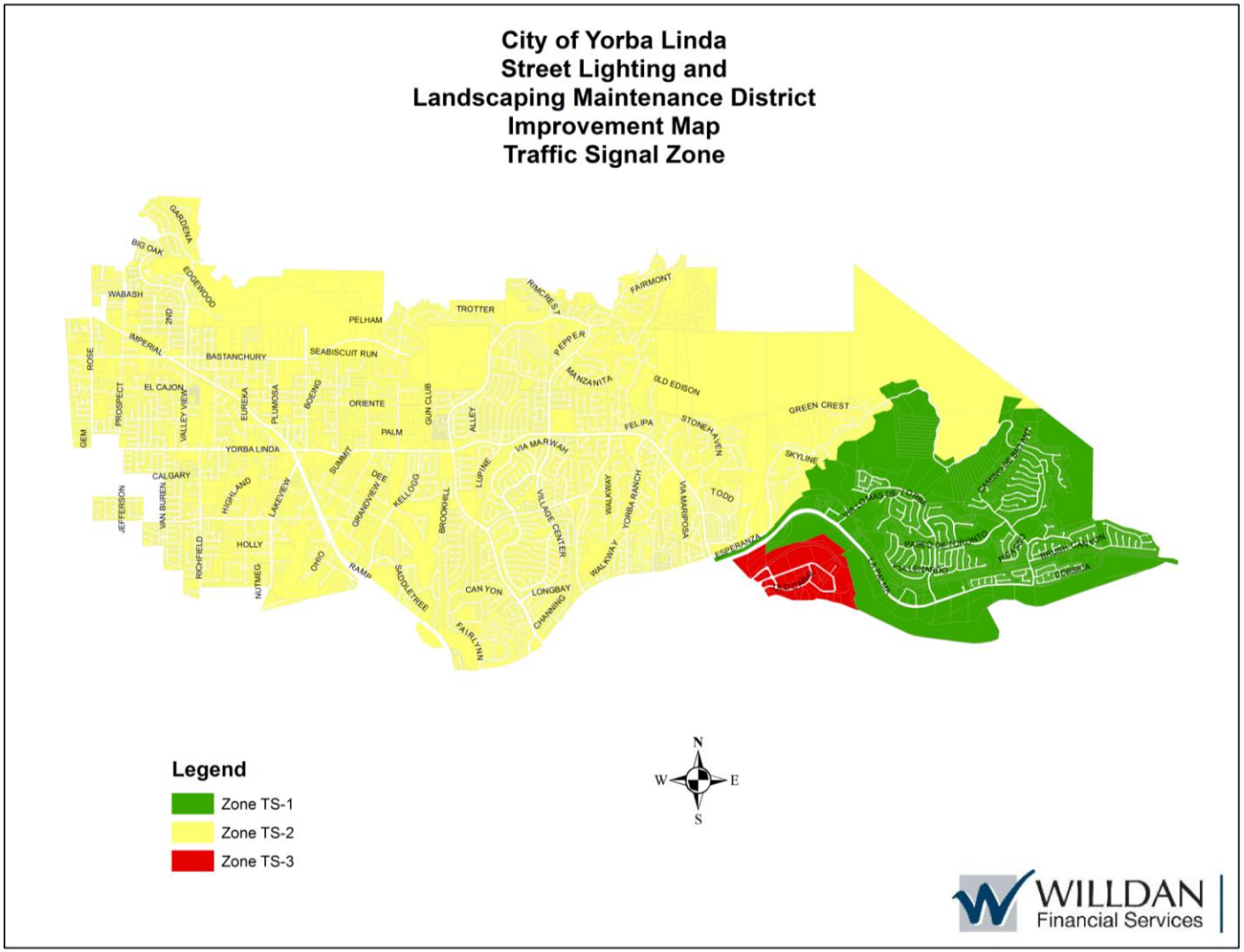
S
Miles
0
0.25
0.5
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zone 9
City Map
Zone A-9
Primary Arterial Median
Primary Arterial Parkway
Secondary Arterial Median
Non-Assessed Improvement
Miles
0
0.25
0.5
WILLDAN
Financial Services

Arterial Street Lighting Zone



Local Street Lighting Zone



Traffic Signal Zones