



City of Yorba Linda

Street Lighting and Landscaping Maintenance District

Annual Engineer's Report **Fiscal Year 2023/2024**

Intent Meeting: May 16, 2023

Public Hearing: June 6, 2023

**MAY 2023
PREPARED BY
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ENGINEER'S REPORT AFFIDAVIT

City of Yorba Linda Street Lighting and Landscaping Maintenance District For Fiscal Year 2023/2024

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 2023/2024, 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 _____ day of _____, 2023.

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

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Tyrone Peter
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Introduction

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

Street Lighting and Landscaping Maintenance District

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

In accordance with the 1972 Act, the District utilizes benefit zones ("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 various 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.

In fiscal year 2022/2023, the District was comprised of the following Zones:

- Nine Arterial Landscaping Zones (A-1 through A-9);
- Thirty-three Local Landscaping Zones:
 - L-1A, through L-1E;
 - L-2A through L-2V;
 - 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),

District Changes for Fiscal Year 2023/2024

For fiscal year 2023/2024, the following District changes have been implemented:

On March 21, 2023, in accordance with the 1972 Act and the provisions of the California Constitution Article XIII D, the City Council conducted a public hearing and completed the balloting process for the annexation of the Cielo Vista Development (Tract 17341) to the District. Tract 17341 consists of 84.761 acres of land, proposed to be subdivided into seventy-four (74) single-family residential units and is generally located north of Via Del Agua and Stonehaven Drive within the existing residential developments identified as Tract 13800 and Tract 10455. This territory was annexed to the City in or about early 2020, with the Orange County Local Agency Formation Commission Certificate of Completion being recorded at the County on or about December 20, 2019.

The parcels that comprise Tract 17341 were annexed into the District and the following Zones based on the improvements to be provided and maintained through the District and for which parcels within the Annexation Territory receive special benefits:

- Arterial Lighting Zone;
- Arterial Landscaping Zone A-3 ("Zone A-3");
- Traffic Signal Zone TS-2 ("Zone TS-2"); and
- Local Landscaping Zone L-2K ("Zone L-2K"),

The properties associated with this annexation (Tract 17341) have been incorporated into this Report's improvements presented in "Part I - Plans and Specifications", equivalent benefit unit summaries of "Part II - Method of Apportionment", the budgets as outlined in "Part III - Estimate of Costs", the diagrams as presented in "Part V- Assessment Diagrams", and the fiscal year 2023/2024 assessments contained in "Part IV- Assessment Roll".

For fiscal year 2023/2024, in addition to changes resulting from the annexation, as part of the ongoing annual review of the improvements associated with each zone, the vacation of easements or expansion of improvement areas, and to ensure consistency throughout the District, this Report reflects some updates to the diagrams presented in "Part V- Assessment Diagrams", and square footages discussed in the improvement descriptions in "Part I - Plans and Specifications" in order to more accurately depict the landscaping areas maintained as part of the LMAD. Generally, these modifications are not considered significant changes and for the most part involve minor updates to the maintained improvement areas previously depicted in the fiscal year 2022/2023 engineer's report. Specifically, the Assessment Diagrams and/or improvement descriptions for the following Zones reflect notable updates or changes:

- Local Landscaping Zone L-1B, incorporates the improvement areas currently identified as "Reduced Maintenance";
- Local Landscaping Zone L-2A reflects the vacation of a section of non-street landscaping located between homes located northeast of Rimcrest Drive and southeast of Falcon Ridge Drive;
- Arterial Landscaping Zone A-4 has been updated to include the newly constructed median island on the Fairmont Connector, just north of Esperanza Road; and

Lastly, because of the annexation of Tract 17341 to the District, the diagram for Local Landscaping Zone L-2K is now shown in two parts (North and South) merely for presentation purposes.

No other notable or consequential changes to the District and/or improvements have occurred since the adoption of the fiscal year 2022/2023 Engineer's Report.

Report Content and Annual Proceedings

This Engineer's Annual Report ("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 2023/2024. If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

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 2023/2024. 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 reflects 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 in each Zone is based on the various improvements and the types of improvements and services to be provided by the District and the net special benefit cost of providing those improvements and services are allocated to the benefiting properties within the Zone using a weighted method of apportionment (refer to Assessment Methodology in Part II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that 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 2023/2024.

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, in some circumstances the estimated costs and associated services cannot be fully funded by the combination of the current special benefit assessment revenues and the City contribution for general benefits. Therefore, in addition to the City's contribution for general benefit costs, on a case by case basis, at the discretion of the City Council, the City may also provide additional funding to support the improvements and/or implement service reductions for the fiscal year. 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 XIII D.

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 landscaping 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 in "Part V- Assessment Diagrams" of this Report. More detailed information regarding the specific plans and specifications associated with the District improvements in each Zone may be 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 as well as subsequent Property Owner Protest Ballot Proceedings conducted for increased assessments in individual Zones pursuant to the provisions of the California Constitution Article XIII D.

Part III

Estimate of Costs: 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 2023/2024 for each parcel is based on the parcel's calculated proportional special benefit as outlined in "Part II - Method of Apportionment" and the annual assessment rates established by the estimated budgets in "Part III - Estimate of Costs" of this Report. Due to the number of parcels within the District, the Assessment Roll for fiscal year 2023/2024 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 2023/2024 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 to 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 to 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. Commencing in fiscal year 2012/2013, an ongoing annual review and evaluation of the improvements and properties within the District has been conducted. As a result, several modifications have been implemented in the District to clarify and more clearly identify the specific improvements directly associated with and that provide special benefits to the properties within the District as well as the general benefits associated with those improvements. The implementation of these changes since fiscal year 2012/2013, has reorganized the previously established twelve Zones into forty-eight Zones without facilitating an increase to the previously approved maximum assessment rates in most cases.

For fiscal year 2023/2024, the District is comprised of the following benefit zones (Zones):

- Nine Arterial Landscaping Zones (A-1 through A-9);
- Thirty-three Local Landscaping Zones:
 - L-1A, through L-1E;
 - L-2A through L-2V;
 - 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 or 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 6,172 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	Wattage	Total No. of Lights
Light Emitting Diodes (LED)	31	39
Light Emitting Diodes (LED)	39	75
Light Emitting Diodes (LED)	71	180
Light Emitting Diodes (LED)	82	751
Light Emitting Diodes (LED)	90	3
Light Emitting Diodes (LED)	105	15
Light Emitting Diodes (LED)	136	12
Light Emitting Diodes (LED)	155	4
Total Lights		1,079

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	2
High Pressure Sodium Vapor	5,800	3,521
High Pressure Sodium Vapor	9,500	13
High Pressure Sodium Vapor	16,000	37
High Pressure Sodium Vapor	22,000	142
High Pressure Sodium Vapor	27,500	73
High Pressure Sodium Vapor	37,000	2
Total Lights		3,790

Type of Light	Wattage	Total No. of Lights
Light Emitting Diodes (LED)	31	1,140
Light Emitting Diodes (LED)	39	14
Light Emitting Diodes (LED)	71	18
Light Emitting Diodes (LED)	82	101
Light Emitting Diodes (LED)	100	23
Light Emitting Diodes (LED)	136	7
Total Lights		1,303

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 Road; 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 Avenue;
- 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 Lemon Drive East;
- Imperial Highway and Olinda Street;
- Imperial Highway and Yorba Linda Boulevard;
- Imperial Highway and Kellogg Drive;
- Yorba Linda Boulevard and Linda Vista Street (cost shared with the City of Placentia);
- Yorba Linda Boulevard and Rose Drive (cost shared with the City of Placentia);
- Yorba Linda Boulevard and Prospect Avenue (cost shared with the City of Placentia);
- Yorba Linda Boulevard and Jefferson Street (cost shared with the City of Placentia);
- 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 Avenida Adobe;
- Yorba Linda Boulevard and New River Road;
- Yorba Linda Boulevard and Via Del Agua
- Fairmont Boulevard and Paseo De Las Palomas;
- Fairmont Boulevard and Village Center Drive/Nob Hill;
- Fairmont Connector and Esperanza Road;
- Fairmont Boulevard and Fairmont Connector;
- Fairmont Boulevard and Old Ranch Road;
- Fairmont Boulevard and Futura Drive;
- Esperanza Road and Lindsey Drive;
- Esperanza Road and New River;
- Lakeview Avenue and Lemon Drive;
- Lakeview Avenue and Town Center Drive;
- 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 Drive;
- Bastanchury Road and Plumosa Drive
- Bastanchury Road and Yorba Linda High School
- Bastanchury Road and Casa Loma Avenue (Future Signal to be installed by 2025)
- Bastanchury Road and Eureka Avenue (Future Signal to be installed by 2025)
- 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

Within the District there are nine (9) designated Arterial Landscaping Zones (A-1 through A-9), the boundaries of which collectively are coterminous with the City boundaries. Each of these nine Arterial Landscaping Zones have been established to reflect the proportional special benefit properties within the District receive from the District maintained arterial landscaping 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 evaluated in developing the boundaries of the nine Zones and proportional special benefit cost allocations and most of the Zones are separated by streets that are considered primary arterials or other thoroughfares that may be considered secondary arterials. Therefore, some improvements (specifically medians) may be located between two Zones and those improvements would be shared by those two adjacent Zones. In such cases, the special benefit and cost of providing such improvements are proportionately shared by parcels in both Zones. However, because the extent and type of landscaping on either side of these streets (parkways, side panels, or adjacent landscape areas)

may often times be dramatically different, the special benefit and the costs associated with these improvements on primary arterial streets are assigned and allocated to the adjacent Arterial Landscaping Zone. On other thoroughfares (including secondary arterials) these parkways, side panels, or adjacent landscape areas are typically funded by the abutting Local Landscaping Zone, instead of the Arterial Landscaping Zone. The following is a brief description and summary of the landscaped areas associated within each Arterial Landscaping Zones. A visual depiction of the location and extent of the improvement areas and Zone boundaries are provided in "Part V- Assessment Diagrams" 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 114,610 square feet of designated landscape improvement area that incorporates an estimated 30,010 square feet of irrigated sloped/mostly-sloped landscaped area; 84,250 square feet of irrigated flat/moderately-sloped landscaped area; and 350 square feet of non-irrigated area and trails. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 293,500 square feet of designated landscape improvement area that incorporates an estimated 69,480 square feet of irrigated median landscaping and 3,500 square feet non-irrigated/hardscape median area; 149,840 square feet of irrigated sloped/mostly-sloped landscaped area; and 70,680 square feet of flat/moderately-sloped landscaped area of which 36,710 square feet is irrigated and 33,970 square feet of non-irrigated area and trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-3 and A-5) and the square footage presented above represent this Zone's proportional allocation of the total square footage of those shared median improvements. 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 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.

Arterial Landscaping Zone A-3

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 294,820 square feet of designated landscape improvement area that incorporates an estimated 42,970 square feet of irrigated median landscaping and 12,130 square feet non-irrigated/hardscape median area; 123,690 square feet of irrigated sloped/mostly-sloped landscaped; and 116,030 square feet of flat/moderately-sloped landscaped area of which 88,790 square feet is irrigated and 27,240 square feet is trails. Portions of the medians associated with this Zone are shared by properties in an adjacent Zone (shared by Zone A-2) and the median square footage presented above represents this Zone's proportional 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 a point approximately 1,450 east of New River Road;
- **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 Landscaping Zone proportionately share and receive benefit from the maintenance, servicing, and operation of approximately 568,370 square feet of designated landscape improvement area that incorporates an estimated 85,660 square feet of irrigated median landscaping and 11,660 square feet non-irrigated/hardscape median area; 383,730 square feet of irrigated sloped/mostly-sloped landscaped area; and 87,320 square feet of flat/moderately-sloped landscaped area of which 82,240 square feet is irrigated and 5,080 square feet of trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by Zones A-7, A-8, and A-9) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. In addition to the above square feet of improvements associated with this Zone, there are landscape improvements maintained by the City in various locations within the Zone that are not included as part of the improvements for which properties are assessed through the Arterial Landscaping Zone or any Local Landscaping Zone currently. The maintenance of these non-arterial right-of-way improvement areas are 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 Connector** between Fairmont Boulevard and Esperanza Road,
 - The median island situated between the roadway and the bike lane on the Fairmont Connector just north of Esperanza Road;
- **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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 678,450 square feet of designated landscape improvement area that incorporates an estimated 112,510 square feet of irrigated median landscaping and 11,630 square feet non-irrigated/hardscape median area; 408,250 square feet of irrigated sloped/mostly-sloped landscaped area; and 146,060 square feet of flat/moderately-sloped landscaped area of which 75,730 square feet is irrigated and 70,330 square feet is non-irrigated comprised of natural vegetation or minimal/modified/fallow-landscaped areas and/or trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by Zones A-2, A-7, and A-9) and the median square footage presented above represents this Zone's proportional 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 the boundary line between Zones A-6 and A-5 which is approximately 310 feet east of Emerald Downs Drive and 1,000 feet west of Clydesdale, east to Village Center Drive,
 - The median improvements from Fairmont Boulevard, east to approximately 830 feet 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 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 519,130 square feet of designated landscape improvement area that incorporates an estimated 93,400 square feet of irrigated median landscaping and 4,950 square feet non-irrigated/hardscape median area; 256,280 square feet of irrigated sloped/mostly-sloped landscaped area; and 164,500 square feet of flat/moderately-sloped landscaped area including 133,560 square feet of irrigated landscaping and 30,940 square feet of trails. Portions of the medians associated with this Zone are shared by properties in an adjacent Zone (shared by Zone A-7) and the median square footage presented above represents this Zone's proportional 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 feet 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);
- **Lakeview 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,180,170 square feet of designated landscape improvement area that incorporates an estimated 181,190 square feet of irrigated median landscaping and 31,350 square feet non-irrigated/hardscape median area; 397,500 square feet of sloped/mostly-sloped landscaped area of which 391,370 square feet is irrigated and 6,130 square feet is non-irrigated; and 570,130 square feet of flat/moderately-sloped landscaped area of which 441,510 square feet is irrigated and 128,620 square feet is non-irrigated (24,530 square feet of natural vegetation or minimal-landscaped areas and 104,090 square feet of trails). Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by Zones A-4, A-6, A-8, and A-9) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. In addition to the above square feet of improvements associated with this Zone, there are landscape improvements maintained by the City in various locations within the Zone that are not included as part of the improvements for which properties are assessed through the Arterial Landscaping Zone or any Local Landscaping Zone currently. The maintenance of these non-arterial right-of-way improvement areas are 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 Lakeview Avenue, and then from Fairmont Boulevard, east to approximately 830 feet west of Village Center Drive;
 - The median improvements from Fairmont Boulevard, east to approximately 830 feet west of Village Center Drive are shared with Zone A-7;
- **Lakeview 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 Landscaping Zone proportionately share and receive benefit from the maintenance, servicing, and operation of approximately 415,710 square feet of designated landscape improvement area that incorporates an estimated 48,360 square feet of irrigated median landscaping and 4,780 square feet non-irrigated/hardscape median area; 144,290 square feet of irrigated sloped/mostly-sloped landscaped area; and 218,280 square feet of flat/moderately-sloped landscaped area including 167,430 square feet of irrigated landscaping and 50,850 square feet of trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by Zones A-4 and A-7) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. In addition to the above square feet of improvements associated with this Zone, there are landscape improvements maintained by the City in various locations within the Zone that are not included as part of the improvements for which properties are assessed through the Arterial Landscaping Zone or any Local Landscaping Zone currently. The maintenance of these non-arterial right-of-way improvement areas are 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);
- **Lakeview 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 785,340 square feet of designated landscape improvement area that incorporates an estimated 267,850 square feet of irrigated median landscaping and 3,080 square feet non-irrigated/hardscape median area; 289,580 square feet of irrigated sloped/mostly-sloped landscaped area; and 224,830 square feet of flat/moderately-sloped landscaped area including 133,830 square feet of irrigated landscaping and 91,000 square feet of non-irrigated improvements (49,070 square feet of natural vegetation or minimal-landscaped areas and 41,930 square feet of trails). Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by Zones A-4, A-5, and A-7) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. In addition to the above square feet of improvements associated with this Zone, there is some flat/moderately-sloped improvements within the boundaries of the Zone that is maintained by the City but not included as part of the improvements for which properties are assessed through the Arterial Landscaping Zone or any Local Landscaping Zone currently. The maintenance of these non-arterial right-of-way improvement areas are 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 Fairmont Boulevard, east to approximately 490 feet west of Hickory Drive (a point which is approximately 450 feet east of Paseo Del Prado and 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;
- **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 2023/2024, the District includes thirty-three (33) designated Local Landscaping Zones including L-1 (A, through E), L-2 (A through V), L-3, L-4 (A and B), and L-5 (A, B and C). The boundaries of each Local Landscaping Zone are established on the basis of the location, extent and types of improvements or similarities in the types of improvements being maintained through the District assessments as well as the particular and distinct benefits the various developments and properties derive from those improvements based on proximity to those specific improvements and the nexus between the development of the properties that required or facilitated the installation of those improvements. While most local landscaping improvements are specifically associated with specific developments or development areas, some improvements (most typically greenbelts and/or trails) may be located between two or more Zones and/or extend from one Zone to the next and those improvements may reasonably be considered shared improvements. 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 in "Part V- Assessment Diagrams" 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,665,390 square feet of designated landscape improvement area that incorporates an estimated 1,940 square feet of irrigated median landscaping and 740 square feet non-irrigated/hardscape median area; 1,346,870 square feet of sloped/mostly-sloped landscaped area including 1,332,620 square feet of irrigated landscaping and 14,250 square feet of non-irrigated area; and 315,840 square feet of flat/moderately-sloped landscaped area including 265,450 square feet of irrigated landscaped area and 50,390 square feet of trails.

Local Landscaping Zone L-1B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the full maintenance, servicing, and operation of approximately 1,181,360 square feet of designated landscape improvement area that incorporates an estimated 1,310 square feet of irrigated median landscaping; 1,144,490 square feet of irrigated sloped/mostly-sloped landscaped area; and 35,560 square feet of irrigated flat/moderately-sloped landscaped area.

In addition, this Local Landscaping Zone proportionately share and receive special benefit from the maintenance and servicing of approximately 1,582,980 square feet of non-irrigated sloped/mostly-sloped landscaped area that is maintained at a reduced maintenance level and thus a reduced maintenance cost. The Zone has 2,764,340 square feet of total landscaped area.

Local Landscaping Zone L-1C

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 849,680 square feet of designated landscape improvement area that incorporates an estimated 640,480 square feet of sloped/mostly-sloped landscaped area including 623,600 square feet of irrigated landscaping of which more than half is being maintained at a reduced service level, and 16,880 square feet of non-irrigated area which is also being maintained at a reduced service level; and 209,200 square feet of flat/moderately-sloped landscaped area including 41,490 square feet of irrigated landscaping, 107,210 square feet of non-irrigated landscaped area being maintained at a reduced service level, and 60,500 square feet of trails.

Local Landscaping Zone L-1D

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 85,670 square feet of designated landscape improvement area that incorporates an estimated 75,060 square feet of sloped/mostly-sloped landscaped area of which 74,070 square feet is irrigated and 990 square feet is non-irrigated; and 10,610 square feet of flat/moderately-sloped landscaped area of which 9,490 square feet is irrigated landscaping and 1,120 square feet is trails.

Local Landscaping Zone L-1E

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 62,880 square feet of designated landscape improvement area that incorporates an estimated 6,120 square feet of irrigated sloped/mostly-sloped landscaped area; and 56,760 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-2A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 628,460 square feet of designated landscape improvement area that incorporates an estimated 569,840 square feet of sloped/mostly-sloped landscaped area including 550,940 square feet of irrigated landscaping and 18,900 square feet of non-irrigated area; and 58,620 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-2B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 649,870 square feet of designated landscape improvement area that incorporates an estimated 10,330 square feet of irrigated median landscaping; 493,730 square feet of irrigated sloped/mostly-sloped landscaped area; and 145,810 square feet of flat/moderately-sloped landscaped area that includes 47,350 square feet of irrigated landscaping and 98,460 square feet of trails.

Local Landscaping Zone L-2C

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 2,508,330 square feet of designated landscape improvement area that incorporates an estimated 163,950 square feet of irrigated median landscaping and 940 square feet non-irrigated/hardscape median area; 1,233,250 square feet of irrigated sloped/mostly-sloped landscaped area; and 1,110,190 square feet of flat/moderately-sloped landscaped area that includes 893,920 square feet of irrigated landscaping and 216,270 square feet of trails.

A portion of the landscaped area along the western boundary of Zone L-2C (that portion west of the concrete pathway) is reasonably considered a shared improvement area with the adjacent residential properties. A portion of this area is a drainage easement, and a portion is part of the adjacent residential development tract map but was landscaped as part of the East Lake development (Zone L-2C). The adjacent residential tract is not part of a Local Landscaping Zone and the cost to maintain this area will be funded equally by Zone L-2C assessments and the City. For the purpose of calculating the proportional special benefits, the square footage presented above includes this Zone's proportional allocation of the square footage in this area. In total, this Zone's proportional share of the improvement area is approximately 32,000 square feet of improvement area that includes an estimated 7,210 square feet of irrigated sloped/mostly-sloped area; 24,610 square feet of irrigated flat/moderately-sloped landscaped area; and 180 square feet of pathway and/or trails.

Local Landscaping Zone L-2D

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 844,720 square feet of designated landscape improvement area that incorporates an estimated 1,680 square feet of irrigated median landscaping; 771,580 square feet of irrigated sloped/mostly-sloped landscaped area; and 71,460 square feet of flat/moderately-sloped landscaped area including 44,840 square feet of irrigated landscaping and 26,620 square feet trails.

Local Landscaping Zone L-2E

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 210,970 square feet of designated landscape improvement area that incorporates an estimated 124,020 square feet of sloped/mostly-sloped landscaped area of which 107,110 square feet is irrigated and 16,910 square feet is non-irrigated area; and 86,950 square feet of flat/moderately-sloped landscaped area that includes 37,200 square feet of irrigated landscaping and 49,750 square feet of trails. Portions of the designated landscaping improvement areas associated with this Zone are shared with properties in Zones L-2F and L-2U (specifically the parkway side-panel improvements on Village Center Drive) and the square footage 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 80,350 square feet of designated landscape improvement area that incorporates an estimated 30,700 square feet of sloped/mostly-sloped landscaped area of which 30,070 square feet is irrigated and 630 square feet is non-irrigated area; and 49,650 square feet of flat/moderately-sloped landscaped area of which 16,930 square feet is irrigated and 32,720 square feet is non-irrigated (1,580 square feet of natural vegetation or minimal-landscaped areas and 31,140 square feet of trails).

Portions of the designated landscaping improvement areas associated with this Zone are shared with properties in Zones L-2E and L-2U (specifically the parkway side-panel improvements on Village Center Drive); with properties in Zone L-2U (specifically the parkway side-panel entryway improvements on Manzanita Avenue); and with properties in Zones L-2S, L-2T and L-2U (specifically the connecting trail area within and adjacent to these Zones). The square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2G

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 454,570 square feet of designated landscape improvement area that incorporates an estimated 1,330 square feet of irrigated median landscaping; 297,440 square feet of irrigated sloped/mostly-sloped landscaped area; and 155,800 square feet of flat/moderately-sloped landscaped area that includes 55,380 square feet of irrigated landscaping and 100,420 square feet of non-irrigated improvement area (1,450 square feet of natural vegetation or minimal-landscaped areas and 98,970 square feet of trails).

Local Landscaping Zone L-2H

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 375,010 square feet of designated landscape improvement area that incorporates an estimated 263,790 square feet of irrigated sloped/mostly-sloped landscaped area; and 111,220 square feet of flat/moderately-sloped landscaped area that includes 23,610 square feet of irrigated landscaping and 87,610 square feet of trails.

A portion of the designated landscape improvement areas associated with this Zone includes the trail along the eastern border of the Zone. This trail area (approximately 41,670 square feet) is shared by properties in the adjacent Zone (L-2J). The square footage presented above represents 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-2I

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 437,910 square feet of designated landscape improvement area that incorporates an estimated 3,810 square feet of irrigated median landscaping; 180,030 square feet of irrigated sloped/mostly-sloped landscaped area; and 254,070 square feet of flat/moderately-sloped landscaped area of which 115,750 square feet is irrigated and 138,320 square feet is trails.

A portion of the landscaped area for this Zone includes the interconnecting trails and greenbelts that extend across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail (approximately 196,440 square feet) 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 194,410 square feet of designated landscape improvement area that incorporates an estimated 69,550 square feet of irrigated sloped/mostly-sloped landscaped area; and 124,860 square feet of flat/moderately-sloped landscaped area that includes 37,820 square feet of irrigated landscaping and 87,040 square feet of non-irrigated area (54,080 square feet of natural vegetation or tree maintenance only areas and 32,960 square feet of trails). In the tree maintenance only areas within the Zone, the District maintains just the trees but the landscaping in these designated areas is not maintained by the District.

A portion of the designated landscape improvement areas associated with this Zone includes the trail along the western border of the Zone. This trail area (approximately 41,670 square feet) is shared by properties in the adjacent Zone (L-2H). In addition, the landscape improvements (approximately 1,125 square feet) located on the south side of Via Del Parque just east of Dominguez Ranch Road is proportionately shared by properties in L-2P and L-2J. Although this improvement area is within the boundaries of L-2J and adjacent to L-2J properties, these improvements were originally installed as part of the development of properties within L-2P and are therefore treated as a shared special benefit. The square footage presented above represents this Zone's proportional special benefit allocation of the square footage of the shared improvement areas.

Local Landscaping Zone L-2K

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 612,000 square feet of designated landscape improvement area that incorporates an estimated 2,040 square feet of irrigated median landscaping area; 256,960 square feet of irrigated sloped/mostly-sloped landscaped area; 353,000 square feet of flat/moderately-sloped landscaped area that includes 85,940 square feet of irrigated landscaping and 267,060 square feet of non-irrigated improvements (254,200 square feet of natural vegetation or minimal-landscaped areas and 12,860 square feet is trails).

The maintenance, servicing, and operation of the above designated square feet of landscape improvement area, which is depicted on the improvement map contained in "Part V- Assessment Diagrams" of this Report, includes approximately 280,200 square feet of reduced service level

area. Although the reduced service level area may be irrigated, the servicing of these improvements or any other such areas within the Zone may be performed only as needed or deemed necessary by the City.

For fiscal year 2023/2024 the landscaping square footage and the improvement areas depicted on the Assessment Diagram for Zone L-2K contained in "Part V- Assessment Diagrams" of this Report, does not include the planned trail area improvements that will be constructed and installed as part of the development of Tract 17341 which was annexed to Zone L-2K in March 2023. When these planned improvements are completed and accepted for maintenance in subsequent fiscal years, the improvements will be added to the Assessment Diagram for L-2K and incorporated into the improvement description above.

Local Landscaping Zone L-2L

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 180,340 square feet of irrigated sloped/mostly-sloped landscaped area.

Local Landscaping Zone L-2M

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 37,690 square feet of designated landscape improvement area that incorporates an estimated 25,120 square feet of irrigated sloped/mostly-sloped landscaped area; and 12,570 square feet of flat/moderately-sloped landscaped area that includes 11,840 square feet of irrigated landscaping and 730 square feet of trails.

Local Landscaping Zone L-2N

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 51,860 square feet of designated landscape improvement area that incorporates an estimated 26,040 square feet of irrigated sloped/mostly-sloped landscaped area; and 25,820 square feet of flat/moderately-sloped landscaped area that includes 17,380 square feet of non-irrigated landscaping and 8,440 square feet of trails.

Portions of the designated landscaping improvement areas associated with this Zone are shared with properties in Zone L-2V (specifically a portion of the irrigated parkway side-panel improvements and trail on Esperanza Road at the east end of Zone L-2N and the west end of L-2V) and the square footage 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. The maintenance, servicing, and operation of the above designated square feet of landscape improvement area, which is depicted on the improvement map contained in "Part V- Assessment Diagrams" of this Report, includes approximately 17,370 square feet of reduced service level area. Although the reduced service level area may be irrigated or shared in part with another Zone, the servicing of these improvements or any other such areas within the Zone may be performed only as needed or deemed necessary by the City.

Local Landscaping Zone L-2O

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 47,900 square feet of designated landscape improvement area that incorporates an estimated 13,370 square feet of irrigated sloped/mostly-sloped landscaped area; and 34,530 square feet of flat/moderately-sloped landscaped area of which 19,090 square feet is irrigated and 15,440 square feet is trails. All of the landscaped area for this Zone is associated with the interconnecting trails and greenbelts that extend across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail (approximately 196,440 square feet) 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 Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 249,400 square feet of designated landscape improvement area that incorporates an estimated 197,160 square feet of irrigated sloped/mostly-sloped landscaped area; and 52,240 square feet of flat/moderately-sloped landscaped area including 46,070 square feet of irrigated landscaping and 6,170 square feet of trails.

A portion of the landscaped area for this Zone includes the interconnecting trails and greenbelts that extend across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail (approximately 196,440 square feet) 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. In addition, the landscape improvements (approximately 1,125 square feet) located on the south side of Via Del Parque just east of Dominguez Ranch Road is proportionately shared by properties in L-2P and L-2J. Although this improvement area is within the boundaries of L-2J and adjacent to L-2J properties, these improvements were originally installed as part of the development of properties within L-2P and are therefore treated as a shared special benefit.

Local Landscaping Zone L-2Q

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 97,350 square feet of designated landscape improvement area that incorporates an estimated 36,250 square feet of irrigated sloped/mostly-sloped landscaped area; and 61,100 square feet of flat/moderately-sloped landscaped area that includes 32,790 square feet of irrigated landscaping and 28,310 square feet of trails.

Local Landscaping Zone L-2R

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 96,290 square feet of designated landscape improvement area that incorporates an estimated 2,590 square feet of irrigated median landscaping; 17,450 square feet of irrigated sloped/mostly-sloped landscaped area; and 76,250 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-2S

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 50,480 square feet of designated landscape improvement area that incorporates an estimated 10,290 square feet of sloped/mostly-sloped landscaped area of which 9,330 square feet is irrigated and 960 square feet is non-irrigated area; and 40,190 square feet of flat/moderately-sloped landscaped area that includes 8,370 square feet of irrigated landscaping and 31,820 square feet of non-irrigated areas (2,410 square feet of natural vegetation or minimal-landscaped areas and 29,410 square feet of trails).

Portions of the designated landscaping improvement areas associated with this Zone (approximately 18,550 square feet) are shared with properties Zones L-2F, L-2T, and L-2U (specifically the connecting trail area within and adjacent to these Zones). The square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2T

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 238,510 square feet of designated landscape improvement area that incorporates an estimated 115,520 square feet of sloped/mostly-sloped landscaped area of which 111,890 square feet is irrigated and 3,630 square feet is non-irrigated area; and 122,990 square feet of flat/moderately-sloped landscaped area that includes 57,150 square feet of irrigated landscaping and 65,840 square feet of non-irrigated areas (3,500 square feet of natural vegetation or minimal-landscaped areas and 62,340 square feet of trails).

Portions of the designated landscaping improvement areas associated with this Zone (approximately 18,550 square feet) are shared with properties Zones L-2F, L-2S, and L-2U (specifically the connecting trail area within and adjacent to these Zones). The square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2U

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 76,210 square feet of designated landscape improvement area that incorporates an estimated 35,560 square feet of sloped/mostly-sloped landscaped area of which 34,960 square feet is irrigated and 600 square feet is non-irrigated area; and 40,650 square feet of flat/moderately-sloped landscaped area that includes 15,130 square feet of irrigated landscaping and 25,520 square feet of non-irrigated area (14,270 square feet of natural vegetation or minimal-landscaped areas and 11,250 square feet of trails).

Portions of the designated landscaping improvement areas associated with this Zone (approximately 18,550 square feet) is shared with properties in Zones L-2E and L-2F (specifically the parkway side-panel improvements on Village Center Drive); with properties in Zone L-2F (specifically the parkway side-panel entryway improvements on Manzanita Avenue); and with properties in Zones L-2F, L-2S, and L-2T (specifically the connecting trail area within and adjacent to these Zones). The square footage presented above represents this Zone's proportional special

benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2V

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 412,530 square feet of designated landscape improvement area that incorporates an estimated 19,430 square feet of irrigated median landscaping; 152,310 square feet of irrigated sloped/mostly-sloped landscaped area; and 240,790 square feet of flat/moderately-sloped landscaped area of which 118,370 square feet is irrigated and 122,420 square feet is non-irrigated (60,600 square feet of natural vegetation or minimal-landscaped areas and 61,820 square feet of trails).

A small portion of the designated landscaping improvement areas associated with this Zone is shared with properties in Zone L-2N (specifically a portion of the irrigated parkway side-panel improvements on Esperanza Road at the east end of Zone L-2N and the west end of L-2V) and the square footage presented above represents this Zone's proportional special benefit allocation of the total square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-3

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 34,860 square feet of designated landscape improvement area that incorporates an estimated 27,270 square feet of irrigated median landscaping and 2,650 square feet of non-irrigated/hardscape median area; and 4,940 square feet of flat/moderately-sloped landscaped area of which 2,760 square feet is irrigated landscaping and 2,180 square feet is trails.

Local Landscaping Zone L-4A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 272,990 square feet of designated landscape improvement area that incorporates an estimated 17,120 square feet of irrigated median landscaping; 75,550 square feet of sloped/mostly-sloped landscaped area of which 48,750 square feet is irrigated and 26,800 square feet is non-irrigated area; and 180,320 square feet of flat/moderately-sloped landscaped area of which 118,040 square feet is irrigated and 62,280 square feet is non-irrigated (37,110 square feet of natural vegetation or minimal-landscaped area and 25,170 square feet of trails).

Local Landscaping Zone L-4B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 115,470 square feet of designated landscape improvement area that incorporates an estimated 58,010 square feet of sloped/mostly-sloped landscaped area of which 5,800 square feet is irrigated and 52,210 square feet is non-irrigated area; and 57,460 square feet of flat/moderately-sloped landscaped area that includes 26,500 square feet of irrigated landscaping and 30,960 square feet of trails.

Local Landscaping Zone L-5A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,941,160 square feet of designated landscape improvement area that incorporates an estimated 26,230 square feet of irrigated median landscaping and 9,560 square feet non-irrigated/hardscape median area; 479,300 square feet of sloped/mostly-sloped landscaped area of which 353,320 square feet is irrigated and 125,980 square feet is non-irrigated area; and 1,426,070 square feet of flat/moderately-sloped landscaped area of which 351,590 square feet is irrigated and 1,074,480 square feet of non-irrigated areas (759,270 square feet of natural vegetation or minimal-landscaped areas and 315,210 square feet of trails).

A portion of the landscaped area along the southern boundary of the Zone is identified as a landscape mitigation area and is proportionately shared by Zone L-5A and the General Fund. This area extends east from Prospect Avenue along the north side of Wabash Avenue to 3rd Street, then south along the east side of 3rd Street to Chicago Avenue, then east along the north side of Chicago Avenue over to Valley View Avenue, then south along the west side of Valley View Avenue to Walnut Street. These landscape mitigation improvements were installed in connection with the development of properties within L-5A and the residential developments south of these improvements are not part of a Local Landscaping Zone. The cost to maintain these landscape mitigation improvements will be funded equally by Zone L-5A assessments and the City. For the purpose of calculating the proportional special benefits, the square footage presented above includes this Zone's proportional allocation of the square footage in this area. In total, this mitigation area is approximately 186,600 square feet of which 93,300 square feet is allocated to Zone L-5A and included in the square footage numbers above.

The maintenance, servicing, and operation of the above 1,974,260 square feet of landscape improvement area, which is depicted on the improvement map contained in "Part V- Assessment Diagrams" of this Report, includes approximately 860,085 square feet of reduced service level or fuel modification areas, which are serviced only as needed or deemed necessary by the City, ranging from approximately 1 to 4 times per year.

Local Landscaping Zone L-5B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,398,760 square feet of designated landscape improvement area that incorporates an estimated 948,410 square feet of sloped/mostly-sloped landscaped area of which 946,340 square feet is irrigated and 2,070 square feet is non-irrigated area; and 450,350 square feet of flat/moderately-sloped landscaped area of which 163,750 square feet is irrigated and 286,600 square feet of non-irrigated areas (3,930 square feet of natural vegetation or minimal-landscaped areas and 282,670 square feet of trails).

Local Landscaping Zone L-5C

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 522,080 square feet of designated landscape improvement area that incorporates an estimated 198,450 square feet of irrigated sloped/mostly-sloped landscaped area; and 323,630 square feet of flat/moderately-sloped landscaped area of which 34,000 square feet is irrigated landscaping and 289,630 square feet is trails.

Part II - Method of Apportionment

Legislative Authority and Provisions

1972 Act

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.

California Constitution

The costs of the proposed improvements for fiscal year 2023/2024 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 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 are based on the premise that these improvements would otherwise not have been required without the development of those parcels within the District.

Article XIII D 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 XIII D 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 XIII D 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 provides aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of the 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 while some of these improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone 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 also serves 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 may also provide a greater opportunity for recreation. As a result, the maintenance of these landscape improvements provide 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 is a particular and distinct benefit to the properties and developments within each Zone.

General Benefit

General Benefit Within 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 of these improvements and the level of maintenance provided has a direct and particular impact (special benefit) on those properties in proximity to those improvements. Furthermore, this level of maintenance is beyond that which is required to ensure the safety and protection of the general public and property in general, and such maintenance 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, minimal weed abatement, and as-needed 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 general 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 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 for flat/moderately-sloped landscaped areas is currently estimated to be approximately \$1,059 per acre (\$0.024314 per square foot) including medians, parkway side panels, greenbelts, trails and/or areas identified natural vegetation or minimal/modified/fallow-landscaped areas; and approximately \$1,512 per acre (\$0.034704 per square foot) for slope landscaping. These baseline level service rates are approximately 7.45% greater than the rates applied in the previous fiscal year.

This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. The cost of providing these baseline services along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped landscaped areas a rate of \$0.025530 per square foot ($\$0.024314 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements and for sloped landscaped areas a rate of \$0.036439 per square foot ($\$0.034704 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements.

Utilizing the per square foot costs outlined above and the square footage 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 2023/2024 Estimated General Benefit Landscaping Costs

Landscape Zone			General Benefit Cost ⁽¹⁾	Landscape Zone			General Benefit Cost ⁽¹⁾
Local Zone	L-1A		\$57,192	Local Zone	L-1B		\$100,328
Local Zone	L-1C		\$28,679	Local Zone	L-1D		\$3,006
Local Zone	L-1E		\$1,672	Local Zone	L-2A		\$22,261
Local Zone	L-2B		\$21,977	Local Zone	L-2C		\$77,467
Local Zone	L-2D		\$29,983	Local Zone	L-2E		\$6,739
Local Zone	L-2F		\$2,386	Local Zone	L-2G		\$14,850
Local Zone	L-2H		\$12,452	Local Zone	L-2I		\$13,144
Local Zone	L-2J		\$5,722	Local Zone	L-2K		\$18,428
Local Zone	L-2L		\$6,571	Local Zone	L-2M		\$1,236
Local Zone	L-2N		\$1,608	Local Zone	L-2O		\$1,369
Local Zone	L-2P		\$8,518	Local Zone	L-2Q		\$2,881
Local Zone	L-2R		\$2,649	Local Zone	L-2S		\$1,401
Local Zone	L-2T		\$7,349	Local Zone	L-2U		\$2,334
Local Zone	L-2V		\$12,193	Local Zone	L-3		\$822
Local Zone	L-4A		\$7,794	Local Zone	L-4B		\$3,581
Local Zone	L-5A		\$54,542	Local Zone	L-5B		\$46,057
Local Zone	L-5C		\$15,494	Arterial Zone	A-1		\$3,253
Arterial Zone	A-2		\$9,015	Arterial Zone	A-3		\$8,566
Arterial Zone	A-4		\$18,399	Arterial Zone	A-5		\$21,478
Arterial Zone	A-6		\$15,923	Arterial Zone	A-7		\$33,666
Arterial Zone	A-8		\$12,065	Arterial Zone	A-9		\$23,130

⁽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, these types of benefits are assumed to be general benefits, albeit general benefits that are extremely difficult to quantify. It is estimated that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures for Local Landscaping Zone improvements. With respect to arterial landscaping improvements, it is recognized that these improvements are not as localized and these indirect or incidental general benefits may extend to properties that are in proximity to those improvements but are outside of the City and District boundaries, such as the unincorporated areas within the City (county islands) and development areas immediately adjacent to the City located primarily on its southern and western borders. Collectively, these areas of development represent an area that is less than ten percent (10%) of the area (square miles) within the City of Yorba Linda. Therefore, the costs associated with these indirect or incidental general benefits have been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Local Landscaping Zone and 1.1% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Arterial Landscaping Zone. Together with the baseline general benefit costs previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budgets for each Zone ("Part III - Estimate of Costs" of this Report) as "General Benefit Expenses (City Funded)".

General Benefit Within 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 that these improvements were primarily installed in connection with the development of properties to be assessed, or are improvements that would otherwise be shared by and required for the development of properties to be assessed. 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 and maintenance beyond that which is required for traffic circulation to ensure the safety and protection of the general public and property in general, has no measurable benefit to the public at large or properties outside each respective Zone.

Local Street Lighting

The Local Street Lighting Zone is comprised of properties that receive a particular and direct benefit from local street lights to be provided and maintained by the City through the District 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 District local street lights and benefit directly from those lights are included in the Zone. Developments that maintain and fund local street lighting within the development and/or its perimeter street lighting through an association or other revenue sources are not included in the Local Street Lighting 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 the local street lights associated with the parcels and developments in the Local Street Lighting Zone are located on the perimeter of the developments 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 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 2023/2024 the City will contribute for general benefit an amount equal to twenty percent (20%) of the combined estimated "Total Annual Maintenance Expenditures" and "Annual Administration Expenses" budgeted for local street lighting.

Arterial Street Lighting

In regard 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, arterial street lights clearly 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 a general benefit. However, to ensure that no parcel is assessed for more than its proportional special benefit for arterial street lighting, for fiscal year 2023/2024, the City will contribute for general benefit an amount equal to thirty percent (30%) of the combined estimated "Total Annual Maintenance Expenditures" and "Annual Administration Expenses" budgeted for arterial street lighting.

Traffic Signal 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 is 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 2023/2024 the City will contribute for general benefit an amount equal to fifty percent (50%) of the combined estimated "Total Annual Maintenance Expenditures" and "Annual Administration Expenses" budgeted 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 or City records. It has been determined that a parcel's land 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 the specific improvements associated with that property. For this District, each parcel is assigned one of the following land use classifications:

Residential Single-Family -- 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 EBU.

Residential Multi-Family 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), Residential Multi-Family Parcels and Mobile Home Parks have been assigned a weighted proportional special benefit factor of 0.8 EBU per Unit and 0.5

EBU 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.

Planned Residential Development – This land use is defined as a parcel and/or development (group of parcels) that are not fully subdivided, but based on an Approved Development Map, Final Tract Map or other Approved Development Plan, the specific number of residential single-family lots or units has been approved for development, and the improvements and services associated with the development and/or parcel have been accepted or will be accepted by the City for maintenance.

For balloting purposes to establish the property's maximum assessment and proportional special benefit, these parcels shall be assigned an EBU that reflects the total EBU's associated with that parcel at build-out (1.0 EBU per residential single-family lot/unit). However, for calculation of the annual assessments each fiscal year, the City and Assessment Engineer shall apply an EBU that reflects the property's estimated proportional special benefit from existing improvements and/or portion of the new improvements to be installed and accepted during the upcoming fiscal year. If the parcel is not expected to be subdivided and no new improvements are being accepted for maintenance in the upcoming fiscal year, the Assessment Engineer may assign such parcels a weighted proportional EBU comparable to that assigned to Vacant/Undeveloped parcels. If the parcel is anticipated to be partially or fully subdivided, and/or new improvements associated with the development of the property are anticipated to come online for maintenance during the fiscal year, the Assessment Engineer may assign to such parcels an EBU that reasonably reflects the parcel's proportional special benefit from the improvements and services provided as compared to other properties in the Zone up to the maximum EBU for which the property was ballot.

Non-Residential Developed -- 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).

School (Public/Private) -- 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., 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 $\frac{1}{3}^{\text{rd}}$ of the parcel's acreage being developed non-residential acreage (33.33% of acreage x 3.0 EBU/acre) and $\frac{2}{3}^{\text{rd}}$ of the parcel's acreage being 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]).

Park -- This classification includes properties that are 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 a 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. Therefore, when the District was established, it was determined that parcels identified as 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]).

Golf Course -- 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]).

Vacant/Rural (Undeveloped) -- This classification includes properties that are identified as parcels with no development but have development potential. 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 vacant undeveloped properties. Therefore, when the District was established, it was determined that parcels identified as Vacant/Undeveloped 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 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]).

Special Case -- 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 – Excluded 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 assessments are utility rights-of-way, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be independently 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/Lot
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 (Public/Private)	1.500	EBU per Acre
Planned Residential Development	1.000	EBU per Unit/Lot
Park	0.750	EBU per Acre (Maximum of 5 Acres)
Golf Course	1.500	EBU per Acre (Maximum of 5 Acres)
⁽¹⁾ Vacant/Rural (Undeveloped)	0.750	EBU per Acre (Maximum of 5 Acres)
Special Case	Varied	EBU per Adjusted Acreage or Units
Exempt	0.000	EBU per Acre

⁽¹⁾ For calculation of Local Landscaping Zone Benefits in Zones L-5A, L-5B & L-5C, the 5.0 Acre Maximum does not apply to Vacant/Rural (Undeveloped) parcels.

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	1,199	1,197	-	1,199.0000
School (Public/Private)	1	-	20.483	30.7245
Park	4	-	11.809	8.8568
Vacant/Rural (Undeveloped)	4	-	11.516	8.6370
Exempt	7	-	60.454	-
Totals	1,215	1,197	104.262	1,247.2183

Local Landscaping Zone L-1B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	622	622	-	622.0000
Vacant/Rural (Undeveloped)	3	-	8.474	6.3555
Exempt	11	-	33.049	-
Totals	636	622	41.523	628.3555

Local Landscaping Zone L-1C

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	372	372	-	372.0000
Park	2	-	6.408	4.8060
Exempt	5	-	22.727	-
Totals	379	372	29.135	376.8060

Local Landscaping Zone L-1D

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	48	48	-	48.0000
Non-Residential Developed	1	-	1.098	3.2940
Park	1	-	1.514	1.1355
Exempt	1	-	1.957	-
Totals	51	48	4.569	52.4295

Local Landscaping Zone L-1E

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	243	243	-	243.0000
Residential Multi-Family	1	400	-	320.0000
Exempt	12	-	10.708	-
Totals	256	643	10.708	563.0000

Local Landscaping Zone L-2A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	301	301	-	301.0000
Vacant/Rural (Undeveloped)	1	-	5.000	3.7500
Totals	302	301	5.000	304.7500

Local Landscaping Zone L-2B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	564	564	-	564.0000
Park	1	-	2.967	2.2253
Exempt	15	-	12.835	-
Totals	580	564	15.802	566.2253

Local Landscaping Zone L-2C

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,088	1,088	-	1,088.0000
Park	1	-	5.000	3.7500
Exempt	59	-	63.569	-
Totals	1,148	1,088	68.569	1,091.7500

Local Landscaping Zone L-2D

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	278	278	-	278.0000
Exempt	3	-	1.367	-
Totals	281	278	1.367	278.0000

Local Landscaping Zone L-2E

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	105	105	-	105.0000
Vacant/Rural (Undeveloped)	2	-	2.957	2.2178
Exempt	1	-	0.785	-
Totals	108	105	3.742	107.2178

Local Landscaping Zone L-2F

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	124	124	-	124.0000
Exempt	1	-	1.018	-
Totals	125	124	1.018	124.0000

Local Landscaping Zone L-2G

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	630	630	-	630.0000
Park	2	-	5.983	4.4873
Vacant/Rural (Undeveloped)	12	-	25.152	18.8642
Special Case	3	-	2.403	1.8023
Exempt	30	-	64.948	-
Totals	677	630	98.486	655.1538

Local Landscaping Zone L-2H

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	419	419	-	419.0000
Vacant/Rural (Undeveloped)	1	-	3.789	2.8418
Exempt	3	-	1.405	-
Totals	423	419	5.194	421.8418

Local Landscaping Zone L-2I

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	607	607	-	607.0000
Vacant/Rural (Undeveloped)	1	-	0.924	0.6930
Exempt	25	-	42.419	-
Totals	633	607	43.343	607.6930

Local Landscaping Zone L-2J

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	385	385	-	385.0000
Non-Residential Developed	2	-	3.982	11.9460
School (Public/Private)	1	-	0.812	1.2180
Park	4	-	11.080	8.3101
Vacant/Rural (Undeveloped)	1	-	2.585	1.9388
Special Case	1	-	24.244	30.3050
Exempt	6	-	7.516	-
Totals	400	385	50.219	438.7179

Local Landscaping Zone L-2K

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	363	363	-	363.0000
Residential Multi-Family	1	124	-	99.2000
Non-Residential Developed	1	-	1.658	4.9740
Vacant/Rural (Undeveloped)	3	-	10.681	8.0108
Exempt	9	-	50.203	-
Totals	377	487	62.542	475.1848

Local Landscaping Zone L-2L

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	133	133	-	133.0000
Exempt	1	-	0.491	-
Totals	134	133	0.491	133.0000

Local Landscaping Zone L-2M

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	201	201	-	201.0000
Non-Residential Developed	9	-	9.065	27.1950
Exempt	18	-	9.641	-
Totals	228	201	18.706	228.1950

Local Landscaping Zone L-2N

Land Use	Parcels	Units	Applied Acreage	EBUs
Non-Residential Developed	2	-	22.740	68.2200
Park	2	-	10.000	7.5000
Special Case	1	-	1.102	0.8265
Exempt	1	-	3.493	-
Totals	6	-	37.335	76.5465

Local Landscaping Zone L-2O

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	225	225	-	225.0000
Exempt	14	-	3.727	-
Totals	239	225	3.727	225.0000

Local Landscaping Zone L-2P

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	88	88	-	88.0000
Park	1	-	2.480	1.8600
Vacant/Rural (Undeveloped)	1	-	0.046	0.0345
Exempt	7	-	5.819	-
Totals	97	88	8.345	89.8945

Local Landscaping Zone L-2Q

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	315	315	-	315.0000
Vacant/Rural (Undeveloped)	2	-	4.161	3.1208
Exempt	13	-	3.763	-
Totals	330	315	7.924	318.1208

Local Landscaping Zone L-2R

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	193	193	-	193.0000
Park	1	-	0.758	0.5685
Exempt	6	-	2.870	-
Totals	200	193	3.628	193.5685

Local Landscaping Zone L-2S

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	118	118	-	118.0000
Non-Residential Developed	1	-	23.477	70.4310
Exempt	6	-	0.439	-
Totals	125	118	23.916	188.4310

Local Landscaping Zone L-2T

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	274	274	-	274.0000
Exempt	10	-	5.943	-
Totals	284	274	5.943	274.0000

Local Landscaping Zone L-2U

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	117	117	-	117.0000
Exempt	1	-	0.388	-
Totals	118	117	0.388	117.0000

Local Landscaping Zone L-2V

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	234	234	-	234.0000
Vacant/Rural (Undeveloped)	14	-	18.492	13.8693
Exempt	20	-	26.733	-
Totals	268	234	45.225	247.8693

Local Landscaping Zone L-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Multi-Family	1	69	-	55.2000
Non-Residential Developed	63	-	152.288	456.8640
Vacant/Rural (Undeveloped)	5	-	6.531	4.8984
Exempt	20	-	55.108	-
Totals	89	69	213.927	516.9624

Local Landscaping Zone L-4A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	140	140	-	140.0000
Park	1	-	2.537	1.9028
Vacant/Rural (Undeveloped)	1	-	0.103	0.0773
Exempt	8	-	7.111	-
Totals	150	140	9.751	141.9801

Local Landscaping Zone L-4B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	100	100	-	100.0000
Park	2	-	1.197	0.8978
Exempt	3	-	3.716	-
Totals	105	100	4.913	100.8978

Local Landscaping Zone L-5A

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	745	745	-	745.0000
Vacant/Rural (Undeveloped)	9	-	25.338	19.0038
Exempt	43	-	89.979	-
Totals	797	745	115.317	764.0038

Local Landscaping Zone L-5B

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,131	1,131	-	1,131.0000
School (Public/Private)	1	-	11.230	16.8450
Park	2	-	10.000	7.5000
Golf Course	7	-	26.172	39.2580
Vacant/Rural (Undeveloped)	7	-	26.977	20.2329
Exempt	112	-	146.935	-
Totals	1,260	1,131	221.314	1,214.8359

Local Landscaping Zone L-5C

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	689	689	-	689.0000
School (Public/Private)	1	-	16.324	24.4860
Park	3	-	8.542	6.4066
Vacant/Rural (Undeveloped)	1	-	8.934	6.7005
Special Case	1	-	47.150	58.9375
Exempt	46	-	260.637	-
Totals	741	689	341.587	785.5306

Arterial Landscaping Zones

Arterial Landscaping Zone A-1

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,884	2,882	-	2,884.0000
Residential Multi-Family	2	469	-	375.2000
Non-Residential Developed	128	-	237.849	713.5470
School (Public/Private)	1	-	20.483	30.7245
Park	11	-	37.252	27.9391
Vacant/Rural (Undeveloped)	21	-	43.761	32.8210
Exempt	213	-	1,654.758	-
Totals	3,260	3,351	1,994.103	4,064.2316

Arterial Landscaping Zone A-2

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,058	1,058	-	1,058.0000
Non-Residential Developed	2	-	3.982	11.9460
School (Public/Private)	1	-	0.812	1.2180
Park	5	-	13.560	10.1701
Vacant/Rural (Undeveloped)	3	-	3.555	2.6663
Special Case	1	-	24.244	30.3050
Exempt	34	-	54.652	-
Totals	1,104	1,058	100.805	1,114.3054

Arterial Landscaping Zone A-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,156	1,156	-	1,156.0000
Residential Multi-Family	1	124	-	99.2000
Non-Residential Developed	12	-	33.463	100.3890
Park	2	-	10.000	7.5000
Vacant/Rural (Undeveloped)	21	-	49.173	36.8801
Special Case	1	-	1.102	0.8265
Exempt	71	-	852.206	-
Totals	1,264	1,280	945.944	1,400.7956

Arterial Landscaping Zone A-4

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,714	2,714	-	2,714.0000
Residential Multi-Family	3	164	-	131.2000
Non-Residential Developed	13	-	21.795	65.3850
School (Public/Private)	4	-	42.932	64.3980
Park	10	-	20.469	15.3520
Vacant/Rural (Undeveloped)	20	-	18.584	13.9384
Exempt	85	-	113.764	-
Totals	2,849	2,878	217.544	3,004.2734

Arterial Landscaping Zone A-5

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,867	2,867	-	2,867.0000
Non-Residential Developed	1	-	23.477	70.4310
School (Public/Private)	1	-	16.324	24.4860
Park	5	-	12.798	9.5986
Vacant/Rural (Undeveloped)	17	-	37.270	27.9528
Special Case	4	-	49.953	61.0398
Exempt	115	-	347.038	-
Totals	3,010	2,867	486.860	3,060.5082

Arterial Landscaping Zone A-6

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	1,999	1,997	-	1,999.0000
Non-Residential Developed	4	-	44.804	134.4120
School (Public/Private)	1	-	11.230	16.8450
Park	2	-	10.000	7.5000
Golf Course	7	-	26.172	39.2580
Vacant/Rural (Undeveloped)	22	-	59.155	44.3666
Exempt	154	-	237.108	-
Totals	2,189	1,997	388.469	2,241.3816

Arterial Landscaping Zone A-7

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	4,701	4,701	-	4,701.0000
Residential Multi-Family	46	393	-	314.4000
Mobile Home Park	2	288	-	144.0000
Non-Residential Developed	167	-	232.650	697.9500
School (Public/Private)	11	-	49.115	73.6725
Park	19	-	41.049	30.7872
Vacant/Rural (Undeveloped)	55	-	32.321	24.2420
Special Case	2	-	0.951	0.7133
Exempt	367	-	103.682	-
Totals	5,370	5,382	459.768	5,986.7650

Arterial Landscaping Zone A-8

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,253	2,252	-	2,253.0000
Residential Multi-Family	1	2	-	1.6000
Non-Residential Developed	21	-	47.344	142.0320
Vacant/Rural (Undeveloped)	46	-	30.483	22.8633
Exempt	85	-	125.852	-
Totals	2,406	2,254	203.679	2,419.4953

Arterial Landscaping Zone A-9

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,370	2,370	-	2,370.0000
Non-Residential Developed	1	-	4.889	14.6670
Park	2	-	7.967	5.9753
Vacant/Rural (Undeveloped)	1	-	3.789	2.8418
Exempt	84	-	80.278	-
Totals	2,458	2,370	96.923	2,393.4841

Arterial Street Lighting Zone

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	22,002	21,997	-	22,002.0000
Residential Multi-Family	53	1,152	-	921.6000
Mobile Home Park	2	288	-	144.0000
Non-Residential Developed	349	-	650.253	1,950.7590
School (Public/Private)	19	-	140.896	211.3440
Park	56	-	153.095	114.8223
Golf Course	7	-	26.172	39.2580
Vacant/Rural (Undeveloped)	206	-	278.091	208.5723
Special Case	8	-	76.250	92.8846
Exempt	1,208	-	3,569.338	-
Totals	23,910	23,437	4,894.095	25,685.2402

Local Street Lighting Zone

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	18,022	18,017	-	18,022.0000
Residential Multi-Family	47	652	-	521.6000
Mobile Home Park	2	288	-	144.0000
Non-Residential Developed	331	-	622.404	1,867.2120
School (Public/Private)	18	-	135.551	203.3265
Park	49	-	133.774	100.3314
Golf Course	7	-	26.172	39.2580
Vacant/Rural (Undeveloped)	148	-	204.179	153.1373
Special Case	8	-	76.250	92.8846
Exempt	917	-	1,740.102	-
Totals	19,549	18,957	2,938.432	21,143.7498

Traffic Signal Zones

Traffic Signal Zone TS-1

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	2,884	2,882	-	2,884.0000
Residential Multi-Family	1	400	-	320.0000
Non-Residential Developed	65	-	85.561	256.6830
School (Public/Private)	1	-	20.483	30.7245
Park	11	-	37.252	27.9391
Vacant/Rural (Undeveloped)	20	-	57.230	42.9226
Exempt	196	-	2,090.138	-
Totals	3,178	3,282	2,290.664	3,562.2692

Traffic Signal Zone TS-2

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Single-Family	19,118	19,115	-	19,118.0000
Residential Multi-Family	51	683	-	546.4000
Mobile Home Park	2	288	-	144.0000
Non-Residential Developed	221	-	412.404	1,237.2120
School (Public/Private)	18	-	120.413	180.6195
Park	45	-	115.843	86.8832
Golf Course	7	-	26.172	39.2580
Vacant/Rural (Undeveloped)	181	-	214.330	160.7513
Special Case	8	-	76.250	92.8846
Exempt	992	-	1,424.092	-
Totals	20,643	20,086	2,389.504	21,606.0086

Traffic Signal Zone TS-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Residential Multi-Family	1	69	-	55.2000
Non-Residential Developed	63	-	152.288	456.8640
Vacant/Rural (Undeveloped)	5	-	6.531	4.8984
Exempt	20	-	55.108	-
Totals	89	69	213.927	516.9624

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 Funded)", to establish the "Total Eligible Special Benefit Expenses";

Total Annual Expenses – General Benefit Expenses = Total Eligible Special Benefit Expenses

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Available Ad Valorem Revenues Applied", represents an adjustment (reduction) in the amount to be collected utilizing ad valorem revenue that may be available for the Zone that was not applied for general benefit expenses.
- "Unfunded Reserve Fund Collection" represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded CIP/Rehabilitation Fund Collection", represents an adjustment (reduction) in the amount to be collected for "CIP & Rehabilitation Reserve Fund Collection" that was budgeted as part of the Total Annual Expenses.
- "Reserve Fund Transfer/Deduction" represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "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 ("Special Benefit Expenses"); 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";

Eligible 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.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

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 XIII D 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 normal inflationary factors.

The Assessment Range Formula for Local Landscaping Zone L-2V is defined by the following:

In fiscal year 2018/2019 the property owners of record within Local Landscaping Zone L-2V, through a Property Owner Protest Ballot Proceeding, approved a new/increased assessment that included an Assessment Range Formula (inflationary adjustment) that over an initial four year period would increase the maximum assessment rate by the percentage increase to the prevailing wage for Landscape Maintenance Laborer as a result of the State of California's proposed minimum wage increase adjustments. Over the first four years those adjustments were as follows: fiscal year 2019/2020 (8.91%); fiscal year 2020/2021 (8.18%); fiscal year 2021/2022 (7.56%); and fiscal year 2022/2023 (7.03%). Commencing in fiscal year 2023/2024 and each fiscal year thereafter, the maximum assessment rate established for the improvements in fiscal year 2022/2023 (the previous fiscal year) may be adjusted by the percentage increase of the Local Consumer Price Index (CPI). The CPI 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.

For fiscal year 2023/2024, the "Current Maximum Assessment Rate per EBU" identified in the following budgets ("Part III - Estimate of Costs"), the Maximum Assessment Rate per EBU for Zone L-2V represent a 7.45% increase to the Maximum Assessment Rate approved in the prior fiscal year based on the Annual Inflationary Adjustment (Assessment Range Formula) described above.

The Assessment Range Formula for Local Landscaping Zone L-2E and L-4A is defined by the following:

Commencing with fiscal year 2021/2022 and each fiscal year thereafter, the maximum assessment rate established for the improvements in the previous fiscal year may be adjusted by the percentage increase of the Local Consumer Price Index (CPI) plus three percent (CPI + 3.0%) The Consumer Price Index used for the inflationary adjustment shall be the CPI for the Los Angeles-Long Beach-Anaheim, CA, 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 the prior year, but a similar 12-month time period may be used if more current data is available. This percentage difference plus three percent shall then establish the range of increase to the maximum assessment rate allowed for Zone L-2E and Zone L-4A. If the percentage change in CPI is negative, the maximum assessment rate may be adjusted from the previous fiscal year by three percent. 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 2023/2024, the "Current Maximum Assessment Rate per EBU" identified in the following budgets ("Part III - Estimate of Costs"), the Maximum Assessment Rate per EBU for Zone L-2E and Zone L-4A represent a 10.45% increase to the Maximum Assessment Rate approved in the prior fiscal year based on the Annual Inflationary Adjustment (Assessment Range Formula) described above. (7.45% CPI +3.0% = 10.45%)

The Assessment Range Formula for all other District Zones 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 CPI 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 the prior year, but a similar 12-month 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 2023/2024, the "Current Maximum Assessment Rate per EBU" identified in the following budgets ("Part III - Estimate of Costs"- Estimate of Costs), the Maximum Assessment Rate per EBU for all Zones except Zone L-2E and Zone L-4A represent a 7.45 % increase to the Maximum Assessment Rates approved in the prior fiscal year based on the Annual Inflationary Adjustment (Assessment Range Formula) described above.

Part III - Estimate of Costs

The following outlines the estimated costs (budgets) to maintain and service the various landscaping and lighting improvements described in "Part I - Plans and Specifications" of this Report for fiscal year 2023/2024. 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.

The City annually receives ad valorem funding for lighting and landscaping. These General Fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions in specified Zones. For fiscal year 2023/2024, the ad valorem revenues are estimated to be \$906,605 for lighting (used for Traffic Signals, Arterial Lighting and/or Local Lighting), and \$68,040 for landscaping (which may be used in Local Landscaping Zones L-4A or L-4B, and any of the nine Arterial Landscaping Zones).

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 OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 89,155	\$ 97,179	\$ 24,447	\$ 2,782
Contractual Services	377,485	399,844	93,463	10,468
Landscape Utilities	135,290	172,524	45,699	4,986
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 601,930	\$ 669,546	\$ 163,609	\$ 18,236
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ -	\$ -	\$ -	\$ -
CIP & Rehabilitation Fund Collection	83,525	91,805	22,257	2,486
Total CIP & Rehabilitation Funding	\$ 83,525	\$ 91,805	\$ 22,257	\$ 2,486
Incidental Operational Expenses				
Operational Reserve Funding	\$ 60,193	\$ 66,955	\$ 16,361	\$ 1,824
City Administration/Professional Fees	\$ 79,425	\$ 66,152	\$ 22,715	\$ 6,640
County Administration Fees	2,295	2,483	626	82
Miscellaneous Administration Expenses	1,191	992	341	100
Annual Administration Expenses	82,911	69,627	23,682	6,822
Total Annual Incidental Expenses	\$ 143,104	\$ 136,582	\$ 40,043	\$ 8,646
TOTAL ANNUAL EXPENSES	\$ 828,559	\$ 897,933	\$ 225,909	\$ 29,368
General Benefit Expenses (City Funded)	(63,211)	(107,023)	(30,315)	(3,188)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 765,348	\$ 790,910	\$ 195,594	\$ 26,180
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ (60,193)	\$ (66,955)	\$ (16,361)	\$ (1,824)
Unfunded CIP/Rehabilitation Fund Collection	(83,525)	(91,805)	(22,257)	(2,486)
Reserve Fund Transfer/Deduction	(105,431)	(85,280)	(1,023)	(171)
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (249,149)	\$ (244,040)	\$ (39,641)	\$ (4,481)
BALANCE TO LEVY	\$ 516,199	\$ 546,870	\$ 155,952	\$ 21,700
DISTRICT STATISTICS				
Total Parcels	1,215	636	379	51
Parcels Levied	1,208	625	374	50
Total Benefit Units	1,247.22	628.36	376.81	52.43
Full Special Benefit Cost Recovery Rate per EBU	\$613.64	\$1,258.70	\$519.08	\$499.34
Authorized Maximum Assessment Rate per EBU	\$413.8855	\$870.3269	\$413.8855	\$413.8855
Applied Assessment Rate per EBU	\$413.88	\$870.32	\$413.88	\$413.88
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 111,357	\$ 141,467	\$ 16,084	\$ 324
Collections / (Contributions)	(105,431)	(85,280)	(1,023)	(171)
Estimated Ending Fund Balance	\$ 5,925	\$ 56,187	\$ 15,061	\$ 153

Local Landscaping Zones L-1E; and L-2 (A through C)

BUDGET ITEMS	Local Landscaping Zone L-1E	Local Landscaping Zone L-2A	Local Landscaping Zone L-2B	Local Landscaping Zone L-2C
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 2,066	\$ 36,286	\$ 31,137	\$ 130,167
Contractual Services	9,631	145,094	124,342	466,701
Landscape Utilities	2,046	67,275	53,933	290,939
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 13,743	\$ 248,655	\$ 209,412	\$ 887,807
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 120,000	\$ 10,000	\$ 120,000	\$ 10,000
CIP & Rehabilitation Fund Collection	-	35,044	-	118,624
Total CIP & Rehabilitation Funding	\$ 120,000	\$ 45,044	\$ 120,000	\$ 128,624
Incidental Operational Expenses				
Operational Reserve Funding	\$ -	\$ 25,975	\$ -	\$ 88,781
City Administration/Professional Fees	\$ 17,518	\$ 26,652	\$ 31,540	\$ 95,267
County Administration Fees	454	961	1,083	3,335
Miscellaneous Administration Expenses	263	400	473	1,429
Annual Administration Expenses	18,235	28,013	33,096	100,031
Total Annual Incidental Expenses	\$ 18,235	\$ 53,988	\$ 33,096	\$ 188,812
TOTAL ANNUAL EXPENSES	\$ 151,978	\$ 347,688	\$ 362,508	\$ 1,205,242
General Benefit Expenses (City Funded)	(1,809)	(24,748)	(24,071)	(86,345)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 150,169	\$ 322,940	\$ 338,437	\$ 1,118,897
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ -	\$ (25,975)	\$ -	\$ (88,781)
Unfunded CIP/Rehabilitation Fund Collection	-	(5,136)	-	(38,403)
Reserve Fund Transfer/Deduction	(122,525)	-	(93,137)	-
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (122,525)	\$ (31,111)	\$ (93,137)	\$ (127,184)
BALANCE TO LEVY	\$ 27,643	\$ 291,829	\$ 245,300	\$ 991,713
DISTRICT STATISTICS				
Total Parcels	256	302	580	1,148
Parcels Levied	244	302	565	1,089
Total Benefit Units	563.00	304.75	566.23	1,091.75
Full Special Benefit Cost Recovery Rate per EBU	\$266.73	\$1,059.69	\$597.71	\$1,024.87
Authorized Maximum Assessment Rate per EBU	\$413.8855	\$957.6089	\$433.2244	\$908.3737
Applied Assessment Rate per EBU	\$49.10	\$957.60	\$433.22	\$908.36
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 442,209	\$ 180,762	\$ 487,504	\$ (25,581)
Collections / (Contributions)	(122,525)	29,909	(93,137)	80,221
Estimated Ending Fund Balance	\$ 319,684	\$ 210,671	\$ 394,367	\$ 54,640

Local Landscaping Zones L-2 (D through G)

BUDGET ITEMS	Local Landscaping Zone L-2D	Local Landscaping Zone L-2E	Local Landscaping Zone L-2F	Local Landscaping Zone L-2G
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 39,014	\$ 12,988	\$ 6,246	\$ 28,896
Contractual Services	126,303	46,018	29,749	119,056
Landscape Utilities	97,986	29,679	6,974	49,166
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 263,303	\$ 88,684	\$ 42,969	\$ 197,119
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 50,000	\$ -	\$ 25,000	\$ -
CIP & Rehabilitation Fund Collection	34,597	11,819	6,096	43,570
Total CIP & Rehabilitation Funding	\$ 84,597	\$ 11,819	\$ 31,096	\$ 43,570
Incidental Operational Expenses				
Operational Reserve Funding	\$ 26,330	\$ 8,868	\$ 4,297	\$ 36,172
City Administration/Professional Fees	\$ 26,909	\$ 9,480	\$ 6,701	\$ 33,296
County Administration Fees	1,124	330	242	822
Miscellaneous Administration Expenses	404	142	101	499
Annual Administration Expenses	28,437	9,952	7,044	34,618
Total Annual Incidental Expenses	\$ 54,767	\$ 18,820	\$ 11,341	\$ 70,790
TOTAL ANNUAL EXPENSES	\$ 402,667	\$ 119,323	\$ 85,406	\$ 311,478
General Benefit Expenses (City Funded)	(32,616)	(7,626)	(2,816)	(16,821)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 370,051	\$ 111,697	\$ 82,590	\$ 294,657
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ (26,330)	\$ (8,868)	\$ (4,297)	\$ (16,361)
Unfunded CIP/Rehabilitation Fund Collection	(34,597)	(7,267)	(6,096)	-
Reserve Fund Transfer/Deduction	(2,912)	-	(19,524)	-
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (63,839)	\$ (16,135)	\$ (29,917)	\$ (16,361)
BALANCE TO LEVY	\$ 306,211	\$ 95,562	\$ 52,673	\$ 278,296
DISTRICT STATISTICS				
Total Parcels	281	108	125	677
Parcels Levied	278	107	124	647
Total Benefit Units	278.00	107.22	124.00	655.15
Full Special Benefit Cost Recovery Rate per EBU	\$1,331.12	\$1,041.77	\$666.05	\$449.75
Authorized Maximum Assessment Rate per EBU	\$1,101.4825	\$891.2968	\$424.7827	\$424.7827
Applied Assessment Rate per EBU	\$1,101.48	\$891.28	\$424.78	\$424.78
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 285,849	\$ 12,713	\$ 92,585	\$ 129,769
Collections / (Contributions)	(2,912)	4,552	(19,524)	63,381
Estimated Ending Fund Balance	\$ 282,937	\$ 17,266	\$ 73,060	\$ 193,150

Local Landscaping Zones L-2 (H through K)

BUDGET ITEMS	Local Landscaping Zone L-2H	Local Landscaping Zone L-2I	Local Landscaping Zone L-2J	Local Landscaping Zone L-2K
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 17,577	\$ 18,333	\$ 8,048	\$ 28,809
Contractual Services	64,500	68,864	31,935	84,611
Landscape Utilities	37,455	37,390	15,342	85,814
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 119,532	\$ 124,587	\$ 55,324	\$ 199,234
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 25,000	\$ 30,000	\$ 20,000	\$ -
CIP & Rehabilitation Fund Collection	-	-	-	25,594
Total CIP & Rehabilitation Funding	\$ 25,000	\$ 30,000	\$ 20,000	\$ 25,594
Incidental Operational Expenses				
Operational Reserve Funding	\$ -	\$ -	\$ -	\$ 19,923
City Administration/Professional Fees	\$ 20,901	\$ 26,741	\$ 16,827	\$ 27,938
County Administration Fees	496	544	276	758
Miscellaneous Administration Expenses	314	401	252	419
Annual Administration Expenses	21,711	27,687	17,355	29,115
Total Annual Incidental Expenses	\$ 21,711	\$ 27,687	\$ 17,355	\$ 49,038
TOTAL ANNUAL EXPENSES	\$ 166,242	\$ 182,274	\$ 92,680	\$ 273,866
General Benefit Expenses (City Funded)	(13,647)	(14,390)	(6,275)	(20,420)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 152,595	\$ 167,884	\$ 86,405	\$ 253,446
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -	\$ (19,923)
Unfunded CIP/Rehabilitation Fund Collection	-	-	-	(25,594)
Reserve Fund Transfer/Deduction	-	(6,170)	-	(6,080)
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ -	\$ (6,170)	\$ -	\$ (51,597)
BALANCE TO LEVY	\$ 152,595	\$ 161,713	\$ 86,405	\$ 201,849
DISTRICT STATISTICS				
Total Parcels	423	633	400	377
Parcels Levied	420	608	394	368
Total Benefit Units	421.84	607.69	438.72	475.18
Full Special Benefit Cost Recovery Rate per EBU	\$361.74	\$276.26	\$196.95	\$533.36
Authorized Maximum Assessment Rate per EBU	\$424.7827	\$424.7827	\$424.7827	\$424.7827
Applied Assessment Rate per EBU	\$361.74	\$266.12	\$196.96	\$424.78
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 228,136	\$ 319,109	\$ 232,456	\$ 54,123
Collections / (Contributions)	-	(6,170)	-	(6,080)
Estimated Ending Fund Balance	\$ 228,136	\$ 312,939	\$ 232,456	\$ 48,043

Local Landscaping Zones L-2 (L through O)

BUDGET ITEMS	Local Landscaping Zone L-2L	Local Landscaping Zone L-2M	Local Landscaping Zone L-2N	Local Landscaping Zone L-2O
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 12,213	\$ 2,666	\$ 2,501	\$ 5,985
Contractual Services	41,950	8,379	9,167	28,227
Landscape Utilities	29,344	7,427	5,392	5,944
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 83,507	\$ 18,473	\$ 17,059	\$ 40,157
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 4,500	\$ -	\$ 50,000	\$ 20,000
CIP & Rehabilitation Fund Collection	11,058	-	-	-
Total CIP & Rehabilitation Funding	\$ 15,558	\$ -	\$ 50,000	\$ 20,000
Incidental Operational Expenses				
Operational Reserve Funding	\$ 8,351	\$ -	\$ -	\$ -
City Administration/Professional Fees	\$ 9,851	\$ 8,019	\$ 3,463	\$ 9,468
County Administration Fees	327	79	212	209
Miscellaneous Administration Expenses	148	120	52	142
Annual Administration Expenses	10,326	8,219	3,727	9,819
Total Annual Incidental Expenses	\$ 18,677	\$ 8,219	\$ 3,727	\$ 9,819
TOTAL ANNUAL EXPENSES	\$ 117,741	\$ 26,692	\$ 70,786	\$ 69,976
General Benefit Expenses (City Funded)	(7,406)	(1,421)	(1,779)	(1,771)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 110,335	\$ 25,271	\$ 69,007	\$ 68,205
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ (8,351)	\$ -	\$ -	\$ -
Unfunded CIP/Rehabilitation Fund Collection	(11,058)	-	-	-
Reserve Fund Transfer/Deduction	(8,009)	-	(36,492)	-
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (27,418)	\$ -	\$ (36,492)	\$ -
BALANCE TO LEVY	\$ 82,918	\$ 25,271	\$ 32,515	\$ 68,205
DISTRICT STATISTICS				
Total Parcels	134	228	6	239
Parcels Levied	133	210	5	225
Total Benefit Units	133.00	228.20	76.55	225.00
Full Special Benefit Cost Recovery Rate per EBU	\$829.59	\$110.74	\$901.50	\$303.13
Authorized Maximum Assessment Rate per EBU	\$623.4433	\$424.7827	\$424.7827	\$424.7827
Applied Assessment Rate per EBU	\$623.44	\$110.76	\$424.78	\$303.14
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 46,689	\$ 64,467	\$ 56,692	\$ 182,403
Collections / (Contributions)	(8,009)	-	(36,492)	-
Estimated Ending Fund Balance	\$ 38,680	\$ 64,467	\$ 20,200	\$ 182,403

Local Landscaping Zones L-2 (P through S)

BUDGET ITEMS	Local Landscaping Zone L-2P	Local Landscaping Zone L-2Q	Local Landscaping Zone L-2R	Local Landscaping Zone L-2S
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 16,336	\$ 5,114	\$ 7,994	\$ 2,082
Contractual Services	59,400	19,550	28,681	7,106
Landscape Utilities	34,789	10,322	18,048	5,146
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 110,525	\$ 34,986	\$ 54,723	\$ 14,334
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
CIP & Rehabilitation Fund Collection	14,839	-	13,765	-
Total CIP & Rehabilitation Funding	\$ 14,839	\$ 10,000	\$ 23,765	\$ 10,000
Incidental Operational Expenses				
Operational Reserve Funding	\$ 11,053	\$ -	\$ 11,931	\$ -
City Administration/Professional Fees	\$ 10,508	\$ 11,836	\$ 9,582	\$ 6,556
County Administration Fees	408	170	264	93
Miscellaneous Administration Expenses	158	178	144	98
Annual Administration Expenses	11,073	12,184	9,990	6,747
Total Annual Incidental Expenses	\$ 22,126	\$ 12,184	\$ 21,921	\$ 6,747
TOTAL ANNUAL EXPENSES	\$ 147,490	\$ 57,170	\$ 100,409	\$ 31,081
General Benefit Expenses (City Funded)	(9,623)	(3,231)	(3,196)	(1,544)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 137,867	\$ 53,939	\$ 97,213	\$ 29,537
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ (11,053)	\$ -	\$ (11,931)	\$ -
Unfunded CIP/Rehabilitation Fund Collection	(14,839)	-	(3,058)	-
Reserve Fund Transfer/Deduction	(2,109)	-	-	-
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (28,001)	\$ -	\$ (14,989)	\$ -
BALANCE TO LEVY	\$ 109,866	\$ 53,939	\$ 82,224	\$ 29,537
DISTRICT STATISTICS				
Total Parcels	97	330	200	125
Parcels Levied	90	317	194	119
Total Benefit Units	89.89	318.12	193.57	188.43
Full Special Benefit Cost Recovery Rate per EBU	\$1,533.66	\$169.56	\$502.22	\$156.75
Authorized Maximum Assessment Rate per EBU	\$1,222.1756	\$424.7827	\$424.7827	\$424.7827
Applied Assessment Rate per EBU	\$1,222.16	\$169.56	\$424.78	\$156.76
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 57,632	\$ 184,861	\$ 65,730	\$ 60,670
Collections / (Contributions)	(2,109)	-	10,707	-
Estimated Ending Fund Balance	\$ 55,523	\$ 184,861	\$ 76,437	\$ 60,670

Local Landscaping Zones L-2 (T through V) and L-3

BUDGET ITEMS	Local Landscaping Zone L-2T	Local Landscaping Zone L-2U	Local Landscaping Zone L-2V	Local Landscaping Zone L-3
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 11,887	\$ 4,319	\$ 31,428	\$ 2,338
Contractual Services	51,000	20,645	122,453	10,086
Landscape Utilities	17,721	4,679	63,565	3,664
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 80,608	\$ 29,642	\$ 217,447	\$ 16,088
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 50,000	\$ 20,000	\$ 50,000	\$ 5,000
CIP & Rehabilitation Fund Collection	-	-	29,439	2,230
Total CIP & Rehabilitation Funding	\$ 50,000	\$ 20,000	\$ 79,439	\$ 7,230
Incidental Operational Expenses				
Operational Reserve Funding	\$ -	\$ -	\$ 21,745	\$ 1,609
City Administration/Professional Fees	\$ 13,787	\$ 5,547	\$ 22,791	\$ 16,120
County Administration Fees	433	166	959	118
Miscellaneous Administration Expenses	207	83	342	242
Annual Administration Expenses	14,427	5,796	24,092	16,481
Total Annual Incidental Expenses	\$ 14,427	\$ 5,796	\$ 45,837	\$ 18,090
TOTAL ANNUAL EXPENSES	\$ 145,035	\$ 55,438	\$ 342,723	\$ 41,407
General Benefit Expenses (City Funded)	(8,155)	(2,630)	(14,367)	(983)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 136,880	\$ 52,808	\$ 328,356	\$ 40,424
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ (21,745)	\$ (1,609)
Unfunded CIP/Rehabilitation Fund Collection	-	-	(29,439)	(2,230)
Reserve Fund Transfer/Deduction	(38,574)	(3,109)	(26,080)	(5,904)
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (38,574)	\$ (3,109)	\$ (77,264)	\$ (9,743)
BALANCE TO LEVY	\$ 98,306	\$ 49,699	\$ 251,092	\$ 30,682
DISTRICT STATISTICS				
Total Parcels	284	118	268	89
Parcels Levied	274	117	248	69
Total Benefit Units	274.00	117.00	247.87	516.96
Full Special Benefit Cost Recovery Rate per EBU	\$499.56	\$451.35	\$1,324.71	\$78.20
Authorized Maximum Assessment Rate per EBU	\$424.7827	\$424.7827	\$1,013.0085	\$59.3572
Applied Assessment Rate per EBU	\$358.78	\$424.78	\$1,013.00	\$59.34
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 176,410	\$ 59,114	\$ 143,582	\$ 23,492
Collections / (Contributions)	(38,574)	(3,109)	(26,080)	(5,904)
Estimated Ending Fund Balance	\$ 137,836	\$ 56,005	\$ 117,502	\$ 17,589

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 OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 12,291	\$ 4,219	\$ 62,792	\$ 57,122
Contractual Services	45,597	15,504	235,697	209,839
Landscape Utilities	24,604	8,593	127,577	112,242
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 82,492	\$ 28,316	\$ 426,066	\$ 379,203
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 35,000	\$ -	\$ -	\$ 100,000
CIP & Rehabilitation Fund Collection	11,143	3,817	57,531	51,268
Total CIP & Rehabilitation Funding	\$ 46,143	\$ 3,817	\$ 57,531	\$ 151,268
Incidental Operational Expenses				
Operational Reserve Funding	\$ 8,249	\$ 2,832	\$ 42,607	\$ 37,920
City Administration/Professional Fees	\$ 10,043	\$ 4,980	\$ 52,957	\$ 62,681
County Administration Fees	416	111	1,610	1,779
Miscellaneous Administration Expenses	151	75	794	940
Annual Administration Expenses	10,609	5,166	55,361	65,400
Total Annual Incidental Expenses	\$ 18,858	\$ 7,998	\$ 97,968	\$ 103,320
TOTAL ANNUAL EXPENSES	\$ 147,493	\$ 40,131	\$ 581,566	\$ 633,791
General Benefit Expenses (City Funded)	(8,619)	(3,864)	(58,803)	(49,849)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 138,874	\$ 36,267	\$ 522,763	\$ 583,942
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ (31,833)	\$ (23,724)	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ (3,982)	\$ (1,155)	\$ (42,607)	\$ (37,920)
Unfunded CIP/Rehabilitation Fund Collection	-	-	(10,370)	(51,268)
Reserve Fund Transfer/Deduction	-	-	-	(41,572)
Additional City Contribution and/or Service Reductions	-	-	-	-
Total Funding Adjustments / Contributions	\$ (35,815)	\$ (24,879)	\$ (52,977)	\$ (130,760)
BALANCE TO LEVY	\$ 103,059	\$ 11,388	\$ 469,786	\$ 453,182
DISTRICT STATISTICS				
Total Parcels	150	105	797	1,260
Parcels Levied	142	102	754	1,148
Total Benefit Units	141.98	100.90	764.00	1,214.84
Full Special Benefit Cost Recovery Rate per EBU	\$978.12	\$359.44	\$684.24	\$480.68
Authorized Maximum Assessment Rate per EBU	\$725.8761	\$112.8720	\$614.9070	\$373.0405
Applied Assessment Rate per EBU	\$725.86	\$112.86	\$614.90	\$373.04
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 82,545	\$ 8,134	\$ 104,876	\$ 669,049
Collections / (Contributions)	15,410	5,494	47,161	(41,572)
Estimated Ending Fund Balance	\$ 97,955	\$ 13,629	\$ 152,037	\$ 627,477

* The City annually receives ad valorem funding for lighting and landscaping. These General Fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions in specified Zones. For fiscal year 2023/2024 the ad valorem revenues are estimated to be \$906,605 for lighting (may be used for Arterial Lighting, Local Lighting, and/or Traffic Signals), and \$68,040 for landscaping (which may be used in Local Landscaping Zones L-4A or L-4B, and any of the nine Arterial Landscaping Zones).

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 OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 16,501	\$ 15,569	\$ 27,865	\$ 13,155
Contractual Services	69,230	61,417	94,229	49,890
Landscape Utilities	25,436	31,299	67,927	27,474
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 111,167	\$ 108,285	\$ 190,020	\$ 90,518
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 100,000	\$ 50,000	\$ -	\$ -
CIP & Rehabilitation Fund Collection	-	-	25,107	12,204
Total CIP & Rehabilitation Funding	\$ 100,000	\$ 50,000	\$ 25,107	\$ 12,204
Incidental Operational Expenses				
Operational Reserve Funding	\$ -	\$ -	\$ 19,002	\$ 9,052
City Administration/Professional Fees	\$ 31,216	\$ 31,461	\$ 21,342	\$ 15,038
County Administration Fees	727	569	709	353
Miscellaneous Administration Expenses	468	472	320	226
Annual Administration Expenses	32,412	32,502	22,372	15,617
Total Annual Incidental Expenses	\$ 32,412	\$ 32,502	\$ 41,374	\$ 24,669
TOTAL ANNUAL EXPENSES	\$ 243,578	\$ 190,787	\$ 256,501	\$ 127,391
General Benefit Expenses (City Funded)	(16,606)	(4,444)	(11,105)	(9,562)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 226,972	\$ 186,343	\$ 245,396	\$ 117,829
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ (19,002)	\$ (9,052)
Unfunded CIP/Rehabilitation Fund Collection	-	-	(25,107)	(12,204)
Reserve Fund Transfer/Deduction	(4,556)	-	-	(1,585)
Additional City Contribution and/or Service Reductions	-	-	(125,726)	-
Total Funding Adjustments / Contributions	\$ (4,556)	\$ -	\$ (169,835)	\$ (22,841)
BALANCE TO LEVY	\$ 222,416	\$ 186,343	\$ 75,561	\$ 94,988
DISTRICT STATISTICS				
Total Parcels	741	3,260	1,104	1,264
Parcels Levied	695	3,047	1,070	1,193
Total Benefit Units	785.53	4,064.23	1,114.31	1,400.80
Full Special Benefit Cost Recovery Rate per EBU	\$288.94	\$45.85	\$220.22	\$84.12
Authorized Maximum Assessment Rate per EBU	\$373.0405	\$67.8125	\$67.8125	\$67.8125
Applied Assessment Rate per EBU	\$283.16	\$45.86	\$67.80	\$67.80
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 467,415	\$ 908,551	\$ -	\$ 53,348
Collections / (Contributions)	(4,556)	-	-	(1,585)
Estimated Ending Fund Balance	\$ 462,859	\$ 908,551	\$ -	\$ 51,764

* The City annually receives ad valorem funding for lighting and landscaping. These General Fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions in specified Zones. For fiscal year 2023/2024 the ad valorem revenues are estimated to be \$906,605 for lighting (may be used for Arterial Lighting, Local Lighting, and/or Traffic Signals), and \$68,040 for landscaping (which may be used in Local Landscaping Zones L-4A or L-4B, and any of the nine Arterial Landscaping Zones).

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 OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 20,626	\$ 30,519	\$ 20,697	\$ 66,866
Contractual Services	74,606	122,040	79,572	259,716
Landscape Utilities	44,918	53,735	35,812	132,011
Lighting Electrical Service	-	-	-	-
Total Annual Maintenance Expenses	\$ 140,150	\$ 206,293	\$ 136,082	\$ 458,593
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 145,000	\$ -	\$ -	\$ -
CIP & Rehabilitation Fund Collection	-	28,258	18,621	62,188
Total CIP & Rehabilitation Funding	\$ 145,000	\$ 28,258	\$ 18,621	\$ 62,188
Incidental Operational Expenses				
Operational Reserve Funding	\$ -	\$ 20,629	\$ 13,608	\$ 45,859
City Administration/Professional Fees	\$ 28,042	\$ 33,651	\$ 23,447	\$ 68,890
County Administration Fees	940	805	534	1,769
Miscellaneous Administration Expenses	421	505	352	1,033
Annual Administration Expenses	29,403	34,961	24,333	71,692
Total Annual Incidental Expenses	\$ 29,403	\$ 55,590	\$ 37,941	\$ 117,551
TOTAL ANNUAL EXPENSES	\$ 314,553	\$ 290,141	\$ 192,644	\$ 638,332
General Benefit Expenses (City Funded)	(19,941)	(23,747)	(17,420)	(38,711)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 294,612	\$ 266,394	\$ 175,224	\$ 599,621
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ -
Unfunded Reserve Fund Collection	\$ -	\$ (20,629)	\$ (13,608)	\$ (45,859)
Unfunded CIP/Rehabilitation Fund Collection	-	(28,258)	(9,628)	(62,188)
Reserve Fund Transfer/Deduction	(90,892)	(9,974)	-	(52,765)
Additional City Contribution and/or Service Reductions	-	-	-	(32,847)
Total Funding Adjustments / Contributions	\$ (90,892)	\$ (58,861)	\$ (23,236)	\$ (193,659)
BALANCE TO LEVY	\$ 203,720	\$ 207,533	\$ 151,988	\$ 405,963
DISTRICT STATISTICS				
Total Parcels	2,849	3,010	2,189	5,370
Parcels Levied	2,764	2,895	2,035	5,003
Total Benefit Units	3,004.27	3,060.51	2,241.38	5,986.77
Full Special Benefit Cost Recovery Rate per EBU	\$98.06	\$87.04	\$78.18	\$100.16
Authorized Maximum Assessment Rate per EBU	\$67.8125	\$67.8125	\$67.8125	\$67.8125
Applied Assessment Rate per EBU	\$67.80	\$67.80	\$67.80	\$67.80
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 467,149	\$ 16,071	\$ 40,239	\$ 52,765
Collections / (Contributions)	(90,892)	(9,974)	8,993	(52,765)
Estimated Ending Fund Balance	\$ 376,257	\$ 6,097	\$ 49,233	\$ -

* The City annually receives ad valorem funding for lighting and landscaping. These General Fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions in specified Zones. For fiscal year 2023/2024 the ad valorem revenues are estimated to be \$906,605 for lighting (may be used for Arterial Lighting, Local Lighting, and/or Traffic Signals), and \$68,040 for landscaping (which may be used in Local Landscaping Zones L-4A or L-4B, and any of the nine Arterial Landscaping Zones).

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

BUDGET ITEMS	Arterial Landscaping Zone A-8	Arterial Landscaping Zone A-9	Arterial Lighting	Local Lighting
ANNUAL OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 23,228	\$ 47,228	\$ 1,995	\$ 5,985
Contractual Services	103,863	150,511	22,271	9,675
Landscape Utilities	31,664	126,027	-	-
Lighting Electrical Service	-	-	168,912	869,400
Total Annual Maintenance Expenses	\$ 158,755	\$ 323,766	\$ 193,178	\$ 885,061
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ 125,000	\$ -	\$ -	\$ -
CIP & Rehabilitation Fund Collection	22,230	42,264	-	-
Total CIP & Rehabilitation Funding	\$ 147,230	\$ 42,264	\$ -	\$ -
Incidental Operational Expenses				
Operational Reserve Funding	\$ 15,876	\$ 32,377	\$ -	\$ -
City Administration/Professional Fees	\$ 26,162	\$ 39,148	\$ 14,324	\$ 27,443
County Administration Fees	996	1,216	623	2,738
Miscellaneous Administration Expenses	392	587	215	412
Annual Administration Expenses	27,551	40,951	15,162	30,592
Total Annual Incidental Expenses	\$ 43,427	\$ 73,328	\$ 15,162	\$ 30,592
TOTAL ANNUAL EXPENSES	\$ 349,412	\$ 439,357	\$ 208,340	\$ 915,653
General Benefit Expenses (City Funded)	(13,811)	(26,691)	(62,502)	(183,131)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 335,601	\$ 412,666	\$ 145,838	\$ 732,522
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ (99,861)	\$ (242,410)
Unfunded Reserve Fund Collection	\$ (15,876)	\$ (32,377)	\$ -	\$ -
Unfunded CIP/Rehabilitation Fund Collection	(22,230)	(42,264)	-	-
Reserve Fund Transfer/Deduction	(133,429)	-	-	-
Additional City Contribution and/or Service Reductions	-	(175,723)	-	-
Total Funding Adjustments / Contributions	\$ (171,535)	\$ (250,364)	\$ (99,861)	\$ (242,410)
BALANCE TO LEVY	\$ 164,066	\$ 162,302	\$ 45,977	\$ 490,112
DISTRICT STATISTICS				
Total Parcels	2,406	2,458	23,910	19,549
Parcels Levied	2,321	2,374	22,702	18,632
Total Benefit Units	2,419.50	2,393.48	25,685.24	21,143.75
Full Special Benefit Cost Recovery Rate per EBU	\$138.71	\$172.41	\$5.68	\$34.64
Authorized Maximum Assessment Rate per EBU	\$67.8125	\$67.8125	\$1.7987	\$23.1862
Applied Assessment Rate per EBU	\$67.80	\$67.80	\$1.78	\$23.18
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ 320,673	\$ -	\$ -	\$ -
Collections / (Contributions)	(133,429)	-	-	-
Estimated Ending Fund Balance	\$ 187,244	\$ -	\$ -	\$ -

* The City annually receives ad valorem funding for lighting and landscaping. These General Fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions in specified Zones. For fiscal year 2023/2024 the ad valorem revenues are estimated to be \$906,605 for lighting (may be used for Arterial Lighting, Local Lighting, and/or Traffic Signals), and \$68,040 for landscaping (which may be used in Local Landscaping Zones L-4A or L-4B, and any of the nine Arterial Landscaping Zones).

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 OPERATING EXPENSES				
Annual Maintenance Expenses				
Personnel, Maintenance, Operations	\$ 1,995	\$ 29,129	\$ 798	\$ 1,136,575
Contractual Services	12,899	148,968	3,226	4,373,454
Landscape Utilities	-	-	-	2,187,857
Lighting Electrical Service	6,141	80,380	1,530	1,126,363
Total Annual Maintenance Expenses	\$ 21,035	\$ 258,477	\$ 5,554	\$ 8,824,249
Capital Improvement Project & Rehabilitation				
Planned CIP & Rehabilitation Expenditures	\$ -	\$ -	\$ -	\$ 1,194,500
CIP & Rehabilitation Fund Collection	-	-	-	881,379
Total CIP & Rehabilitation Funding	\$ -	\$ -	\$ -	\$ 2,075,879
Incidental Operational Expenses				
Operational Reserve Funding	\$ -	\$ -	\$ -	\$ 658,379
City Administration/Professional Fees	\$ 1,837	\$ 13,525	\$ 307	\$ 1,148,727
County Administration Fees	69	816	18	36,147
Miscellaneous Administration Expenses	28	203	5	17,231
Annual Administration Expenses	1,933	14,544	329	1,202,105
Total Annual Incidental Expenses	\$ 1,933	\$ 14,544	\$ 329	\$ 1,860,484
TOTAL ANNUAL EXPENSES	\$ 22,968	\$ 273,021	\$ 5,883	\$ 12,760,612
General Benefit Expenses (City Funded)	(11,484)	(136,511)	(2,941)	(1,211,169)
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$ 11,484	\$ 136,510	\$ 2,942	\$ 11,549,443
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
Available Ad Valorem Revenues Applied	\$ -	\$ -	\$ -	\$ (397,828)
Unfunded Reserve Fund Collection	\$ -	\$ -	\$ -	\$ (632,624)
Unfunded CIP/Rehabilitation Fund Collection	-	-	-	(641,306)
Reserve Fund Transfer/Deduction	-	-	-	(897,303)
Additional City Contribution and/or Service Reductions	-	-	-	(334,296)
Total Funding Adjustments / Contributions	\$ -	\$ -	\$ -	\$ (2,903,357)
BALANCE TO LEVY	\$ 11,484	\$ 136,510	\$ 2,942	\$ 8,646,085
DISTRICT STATISTICS				
Total Parcels	3,178	20,643	89	
Parcels Levied	2,982	19,651	69	
Total Benefit Units	3,562.27	21,606.01	516.96	
Full Special Benefit Cost Recovery Rate per EBU	\$3.22	\$6.32	\$5.69	
Authorized Maximum Assessment Rate per EBU	\$4.0700	\$8.0349	\$9.8994	
Applied Assessment Rate per EBU	\$3.24	\$6.32	\$5.70	
RESERVE & CIP FUND BALANCES				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 7,021,423
Collections / (Contributions)	-	-	-	(631,475)
Estimated Ending Fund Balance	\$ -	\$ -	\$ -	\$ 6,389,948

* The City annually receives ad valorem funding for lighting and landscaping. These General Fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions in specified Zones. For fiscal year 2023/2024 the ad valorem revenues are estimated to be \$906,605 for lighting (may be used for Arterial Lighting, Local Lighting, and/or Traffic Signals), and \$68,040 for landscaping (which may be used in Local Landscaping Zones L-4A or L-4B, and any of the nine Arterial Landscaping Zones).

Part IV - Assessment Roll

Due to the number of parcels in the District, the Assessment Roll for fiscal year 2023/2024 (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.

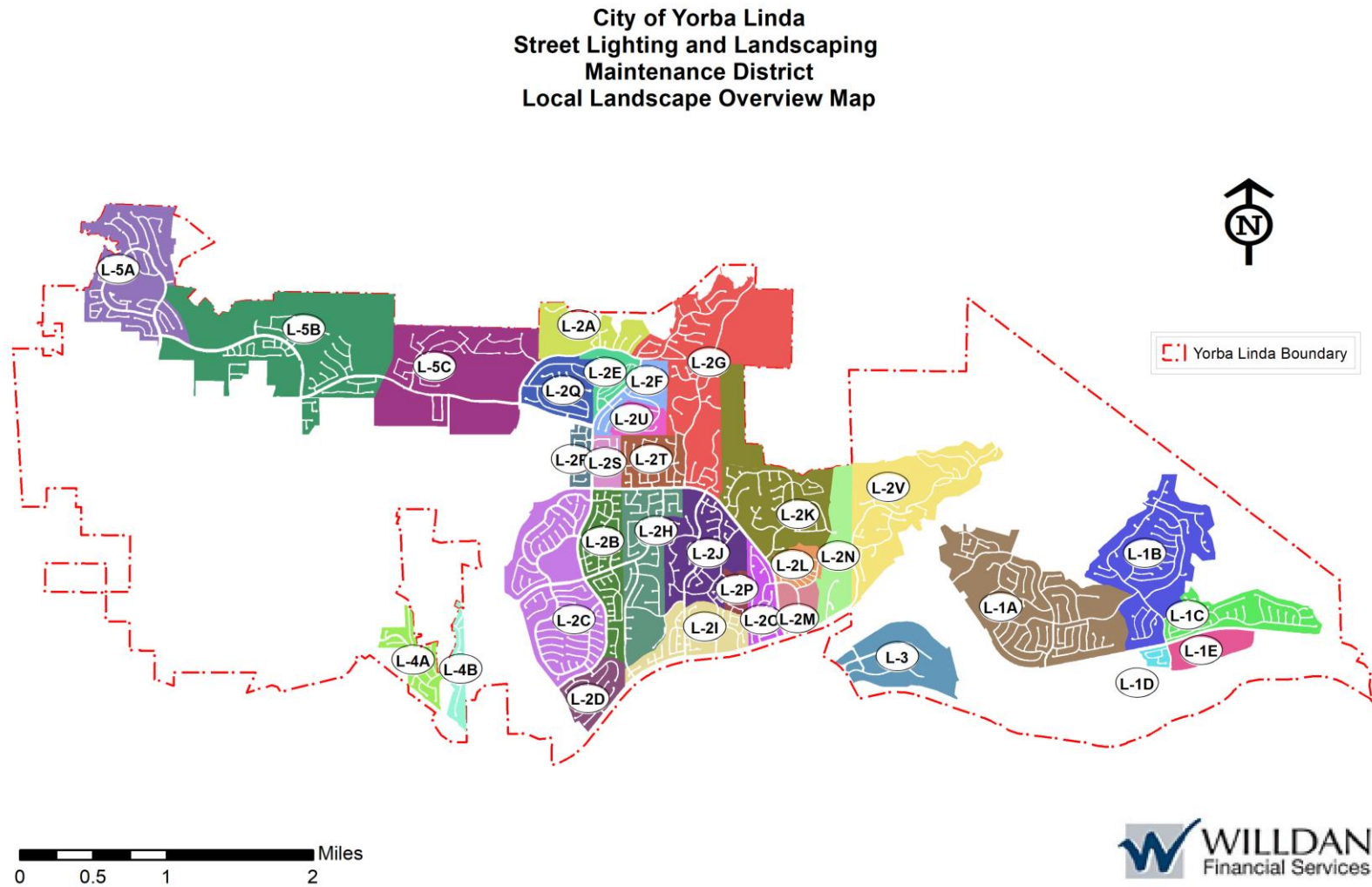
The Assessment Roll reflects all properties identified within the District and their assessment amount(s) for fiscal year 2023/2024. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These 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 2023/2024.

Part V - Assessment Diagrams

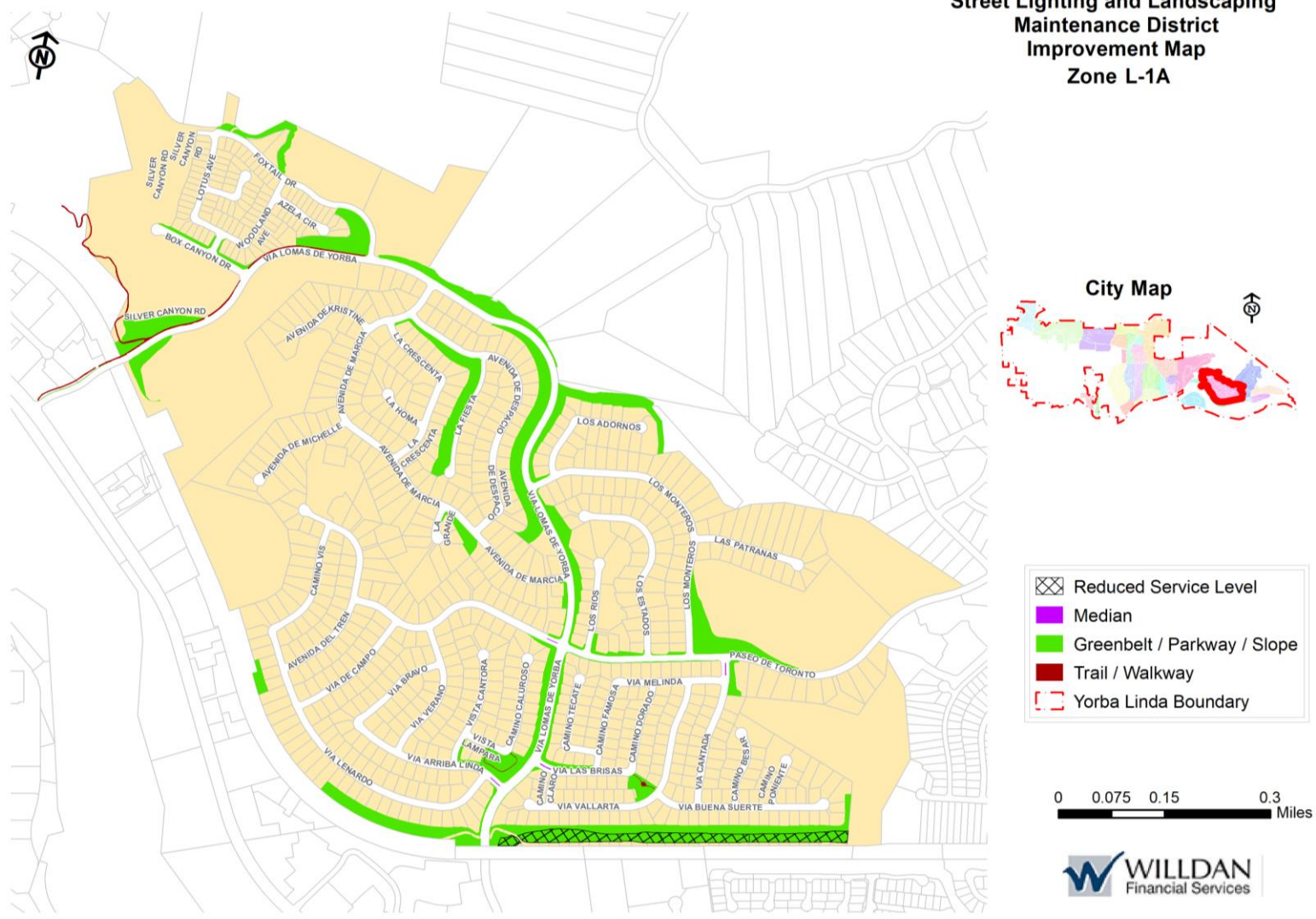
The boundary of the Yorba Linda Street Lighting and Landscaping Maintenance District is coterminous with the City boundaries and consists of all lots, parcels, and subdivisions of land within the City of Yorba Linda. The following section contains various diagrams that show the boundaries of the Zones 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 of, 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 2023/2024. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for fiscal year 2023/2024.

Local Landscaping Zones

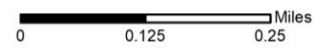
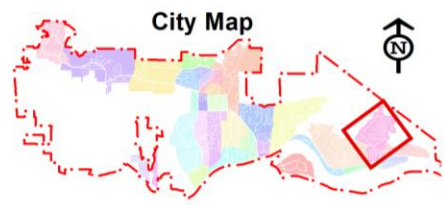


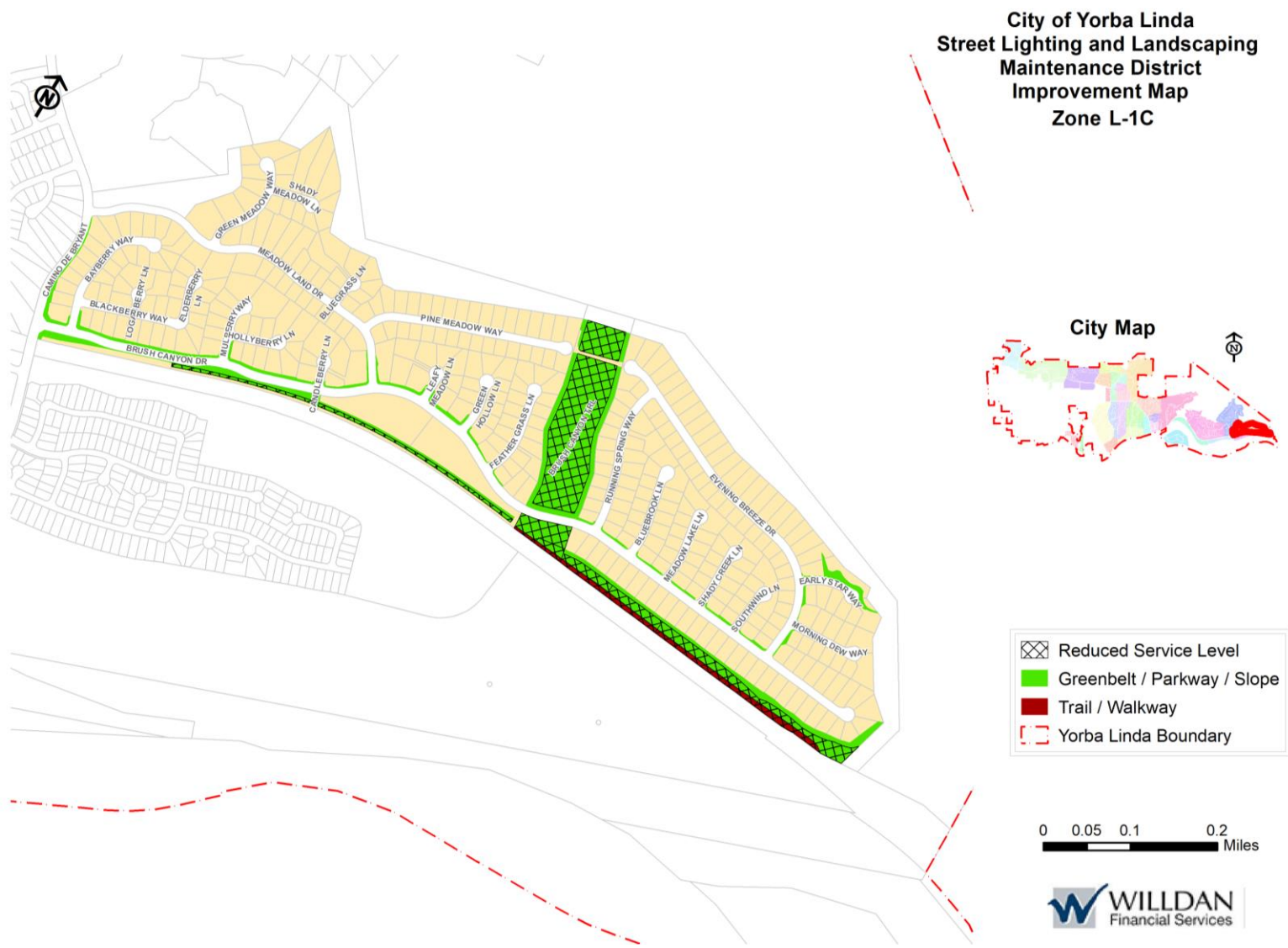
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1A**



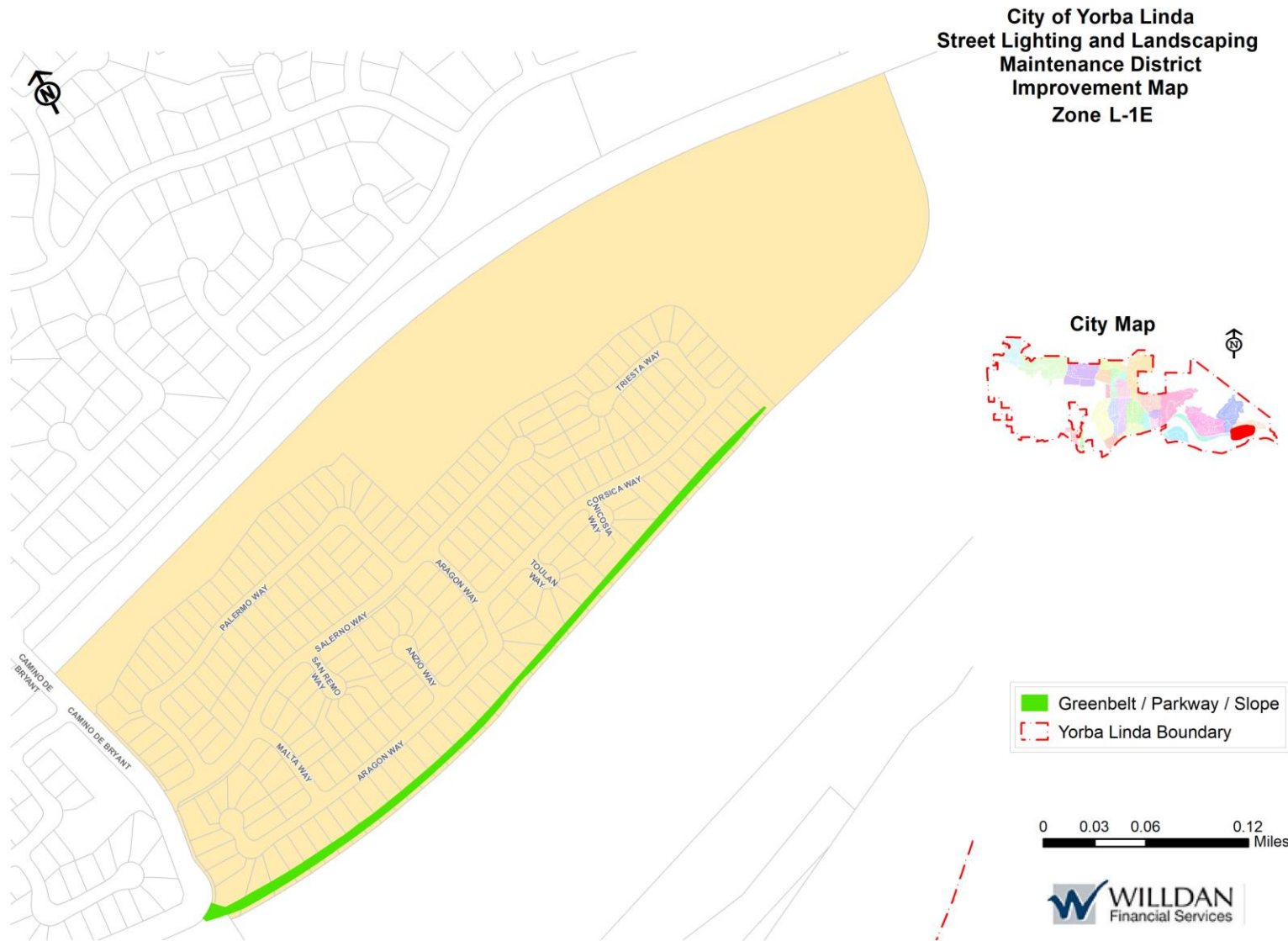


**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1B**



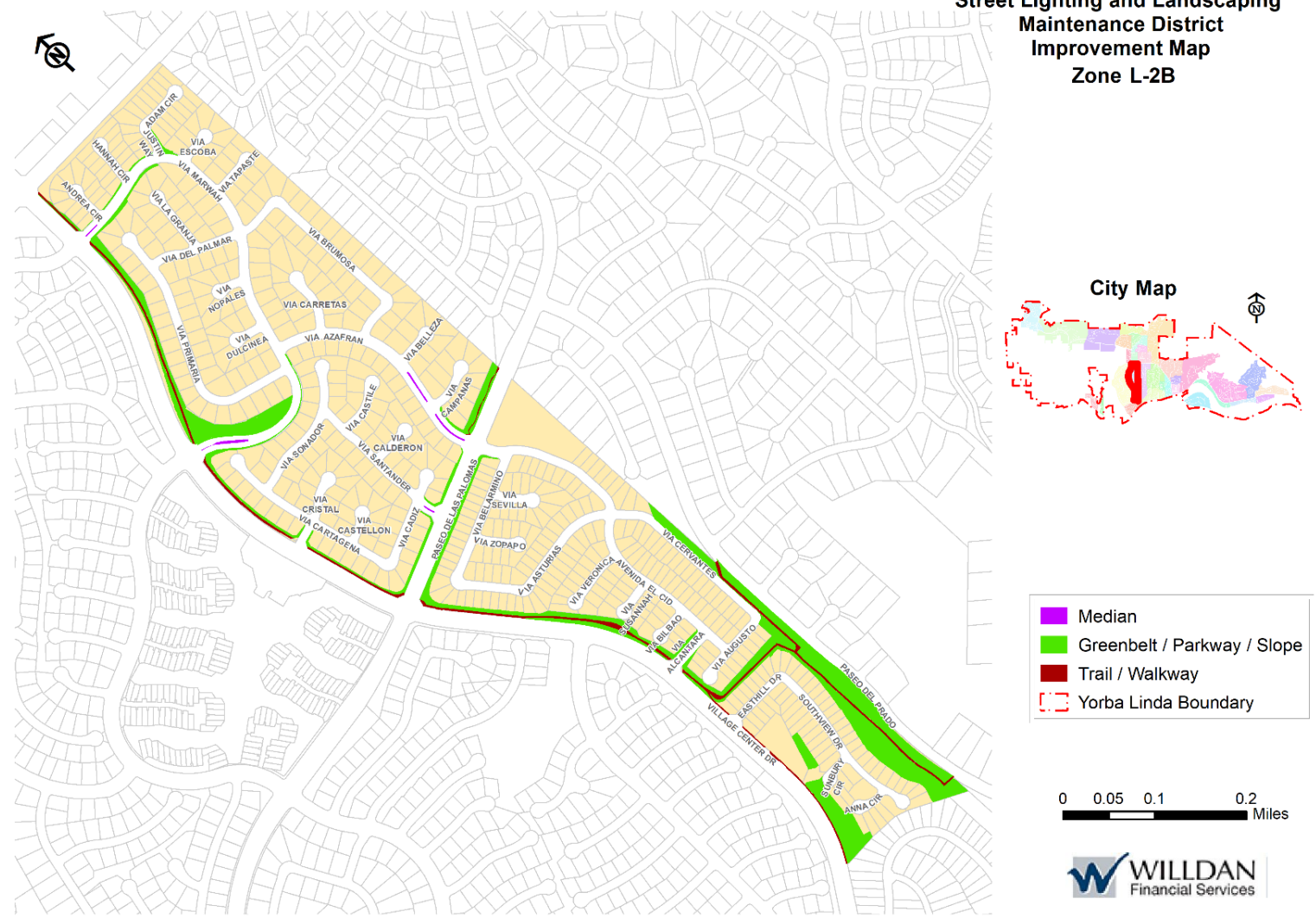




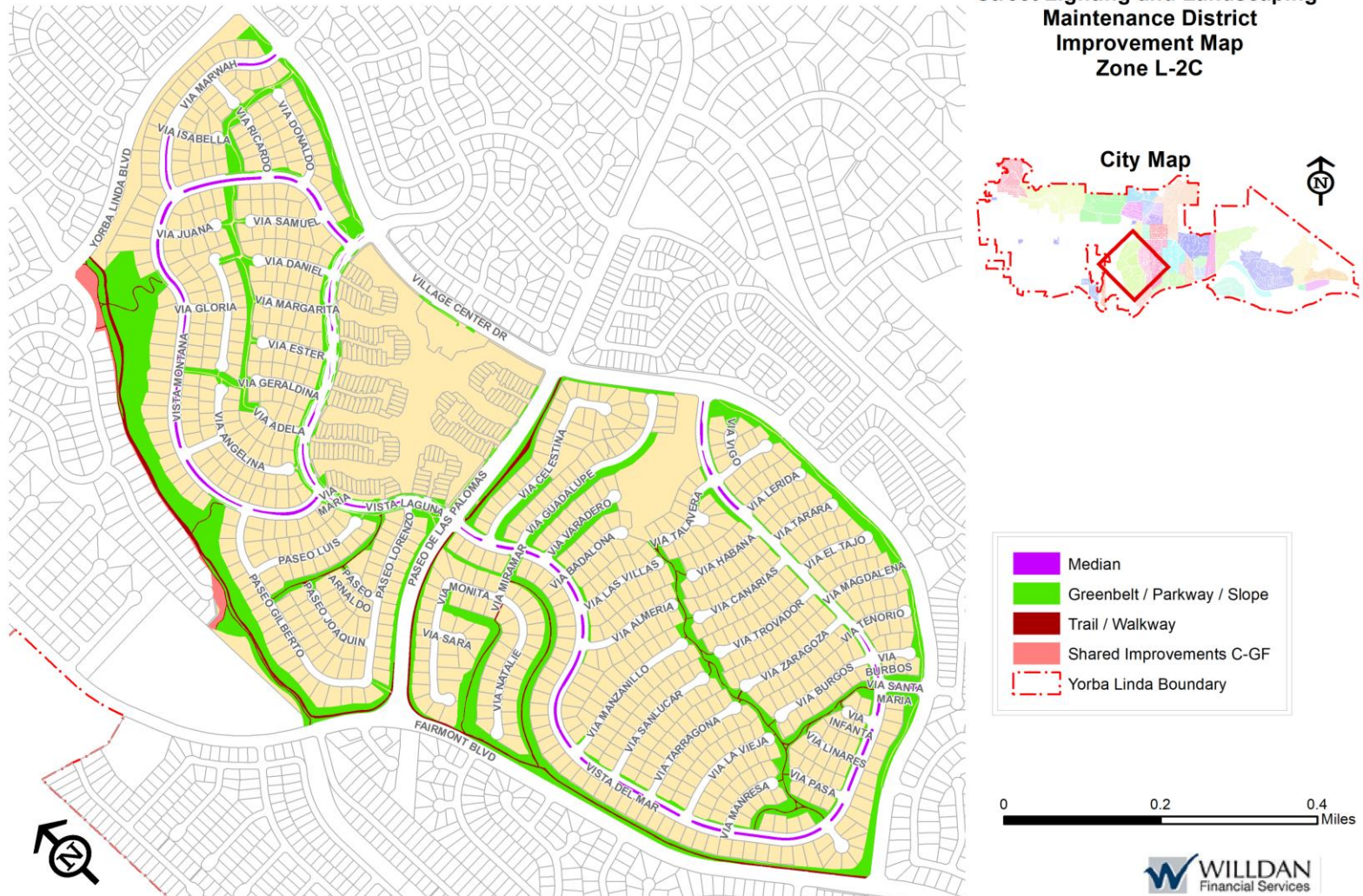




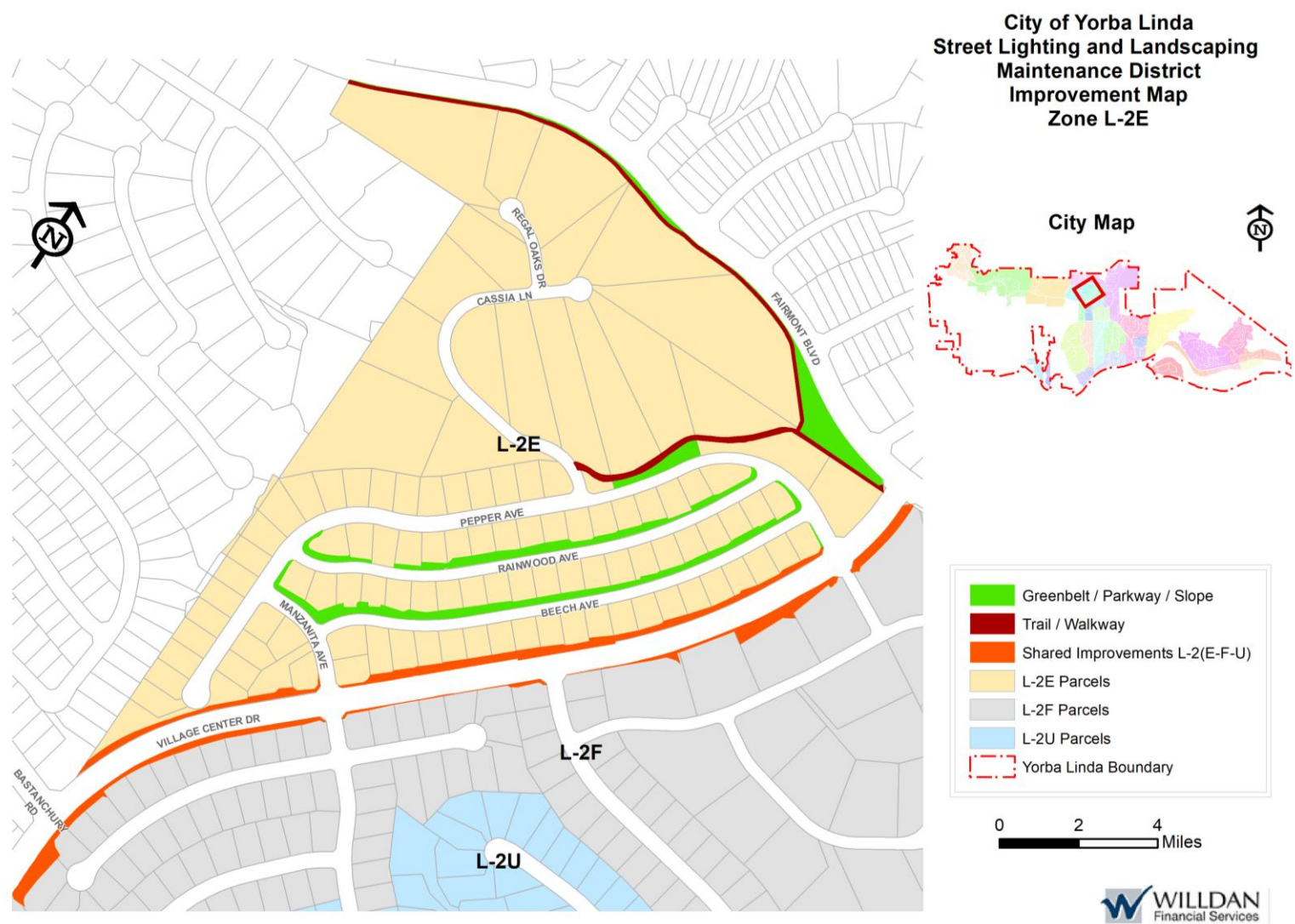
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2B**

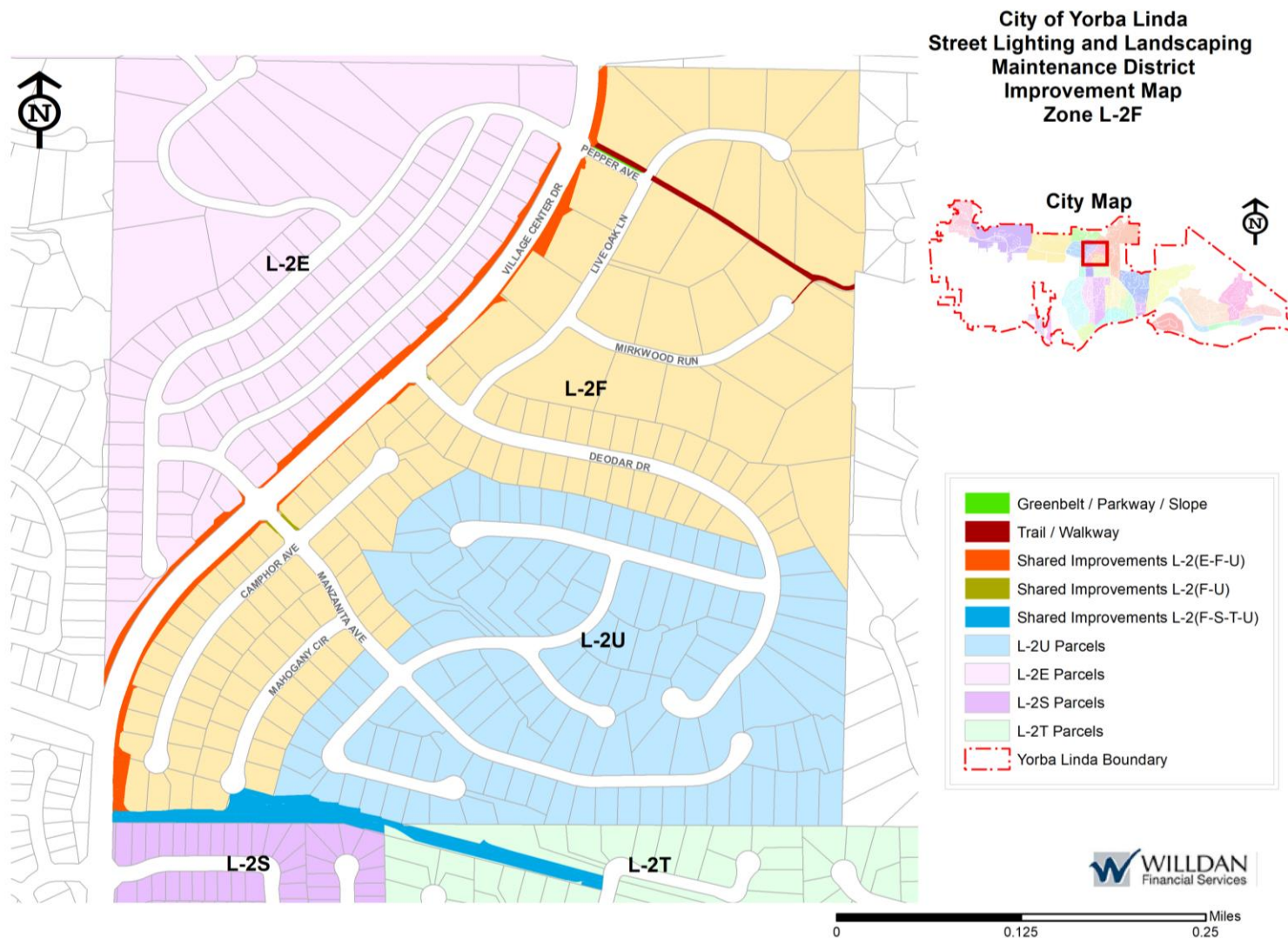


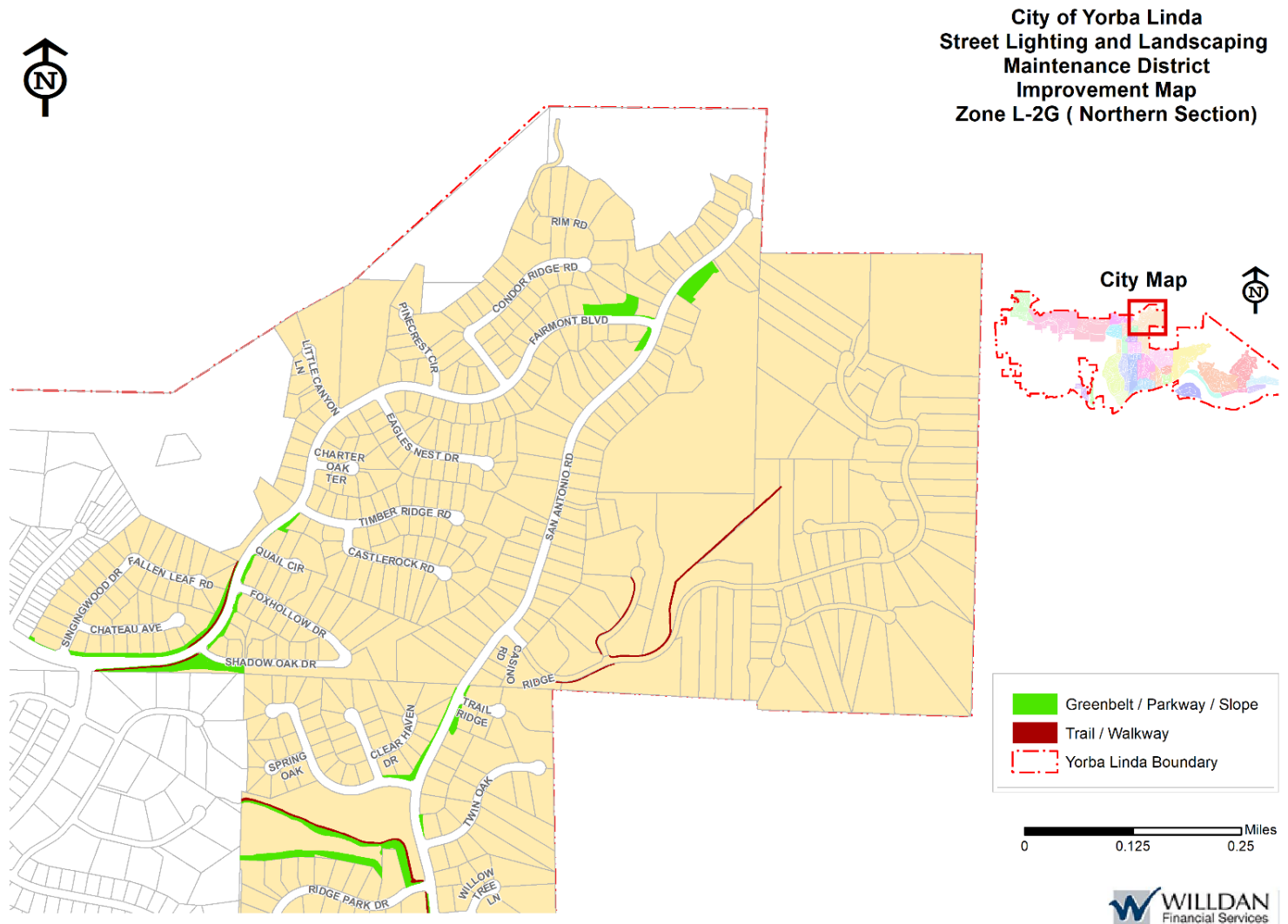
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2C**

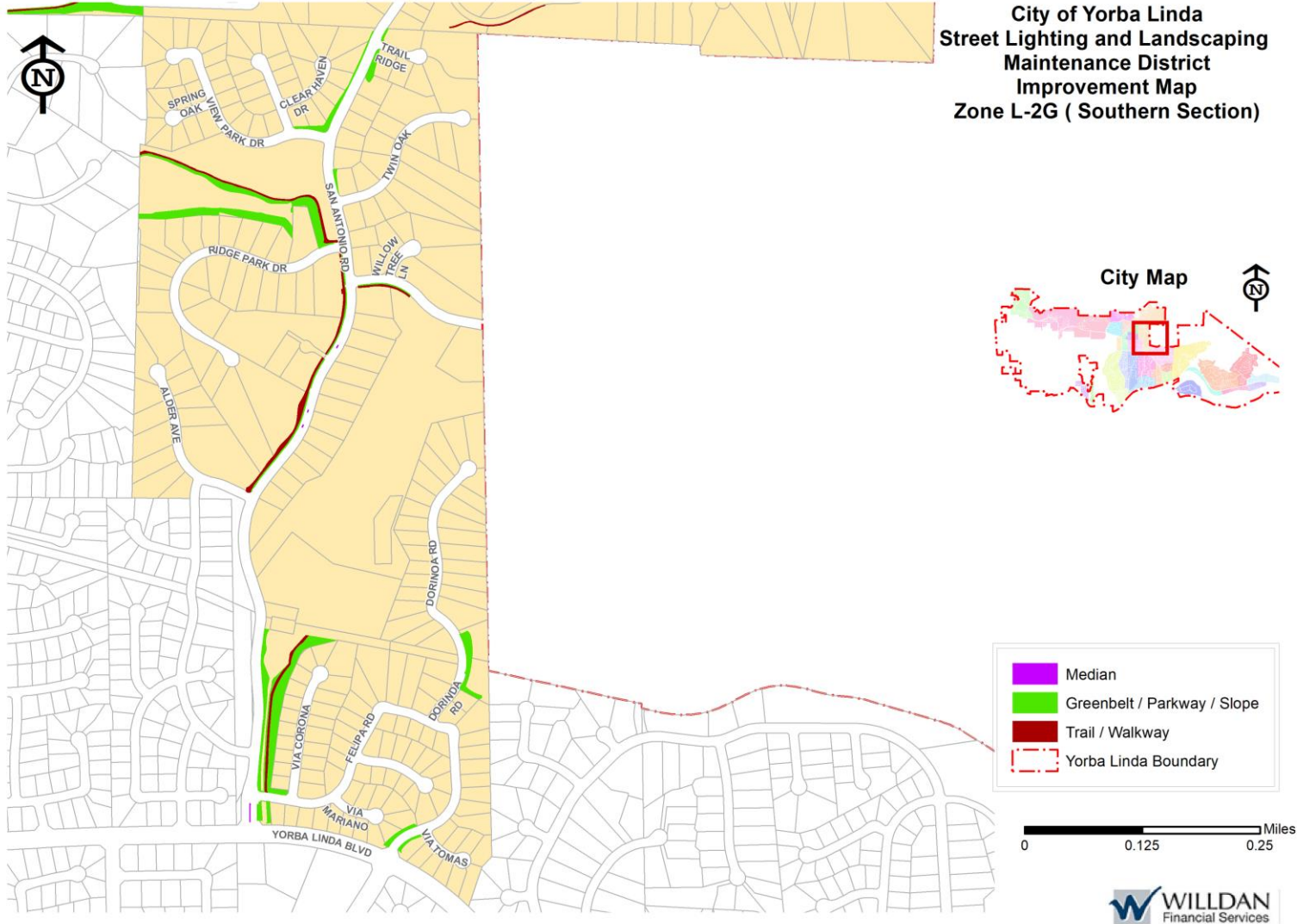


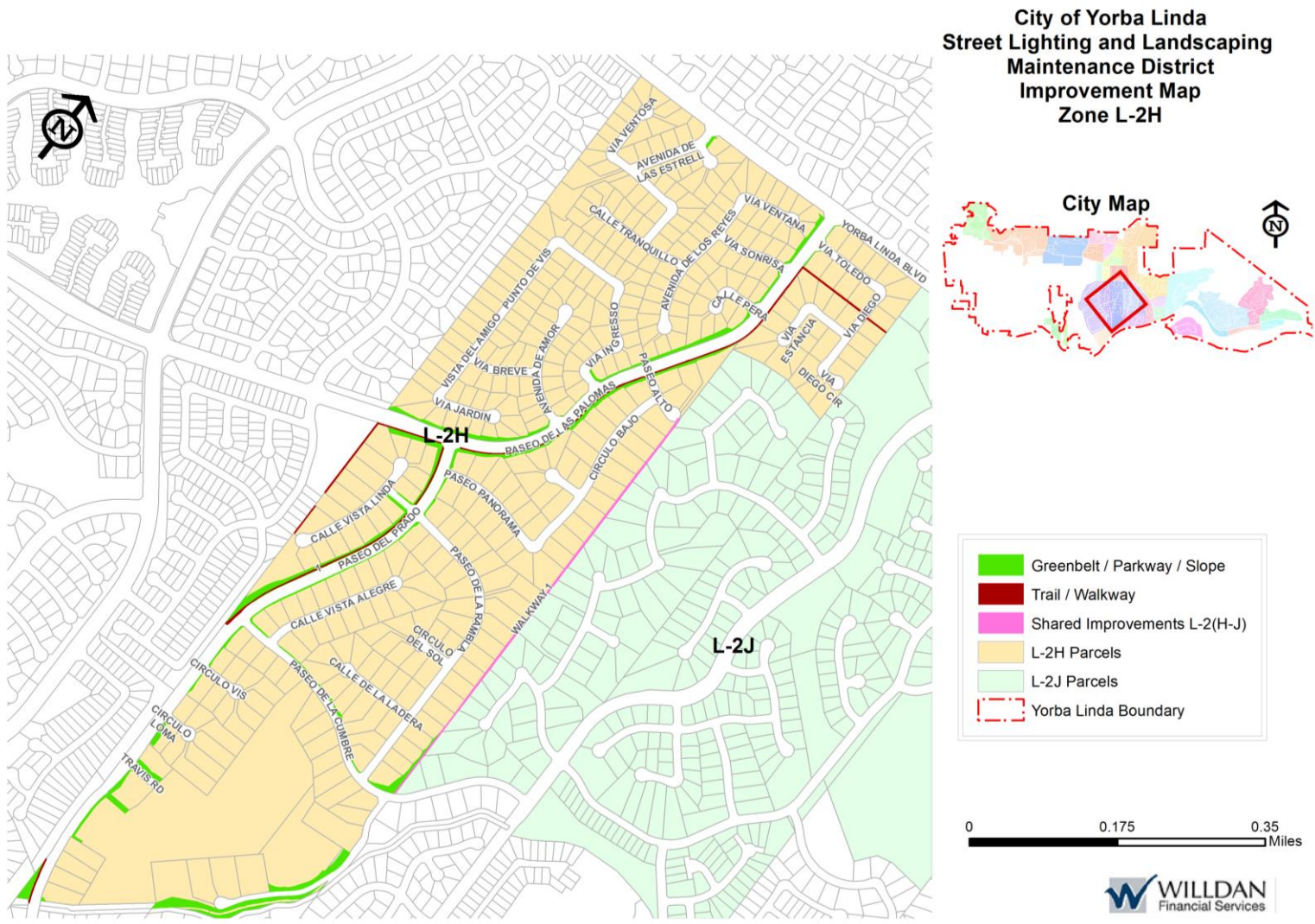


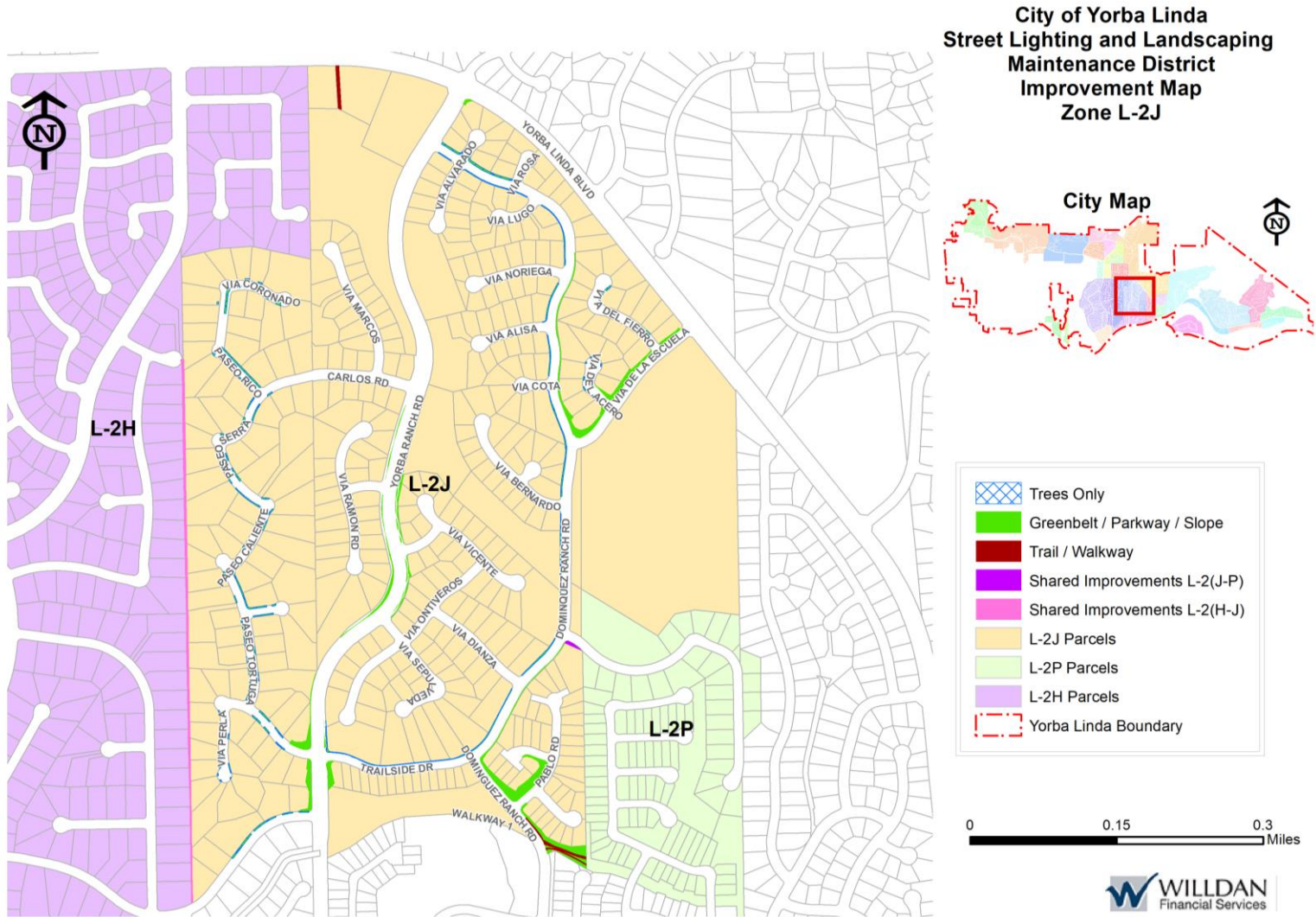


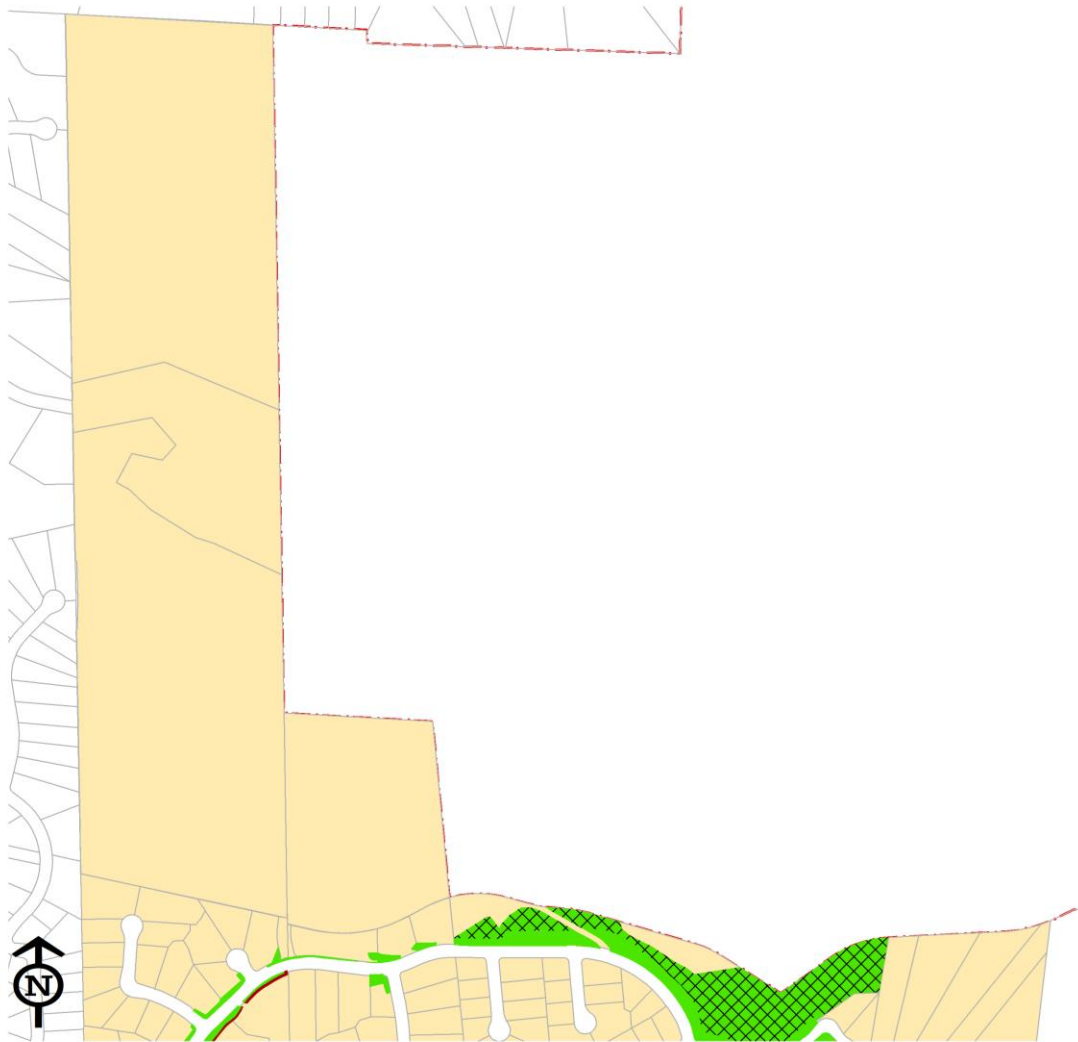




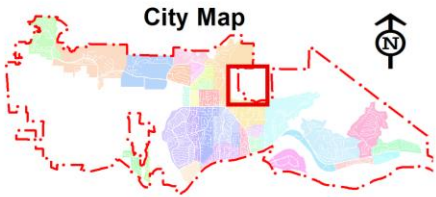


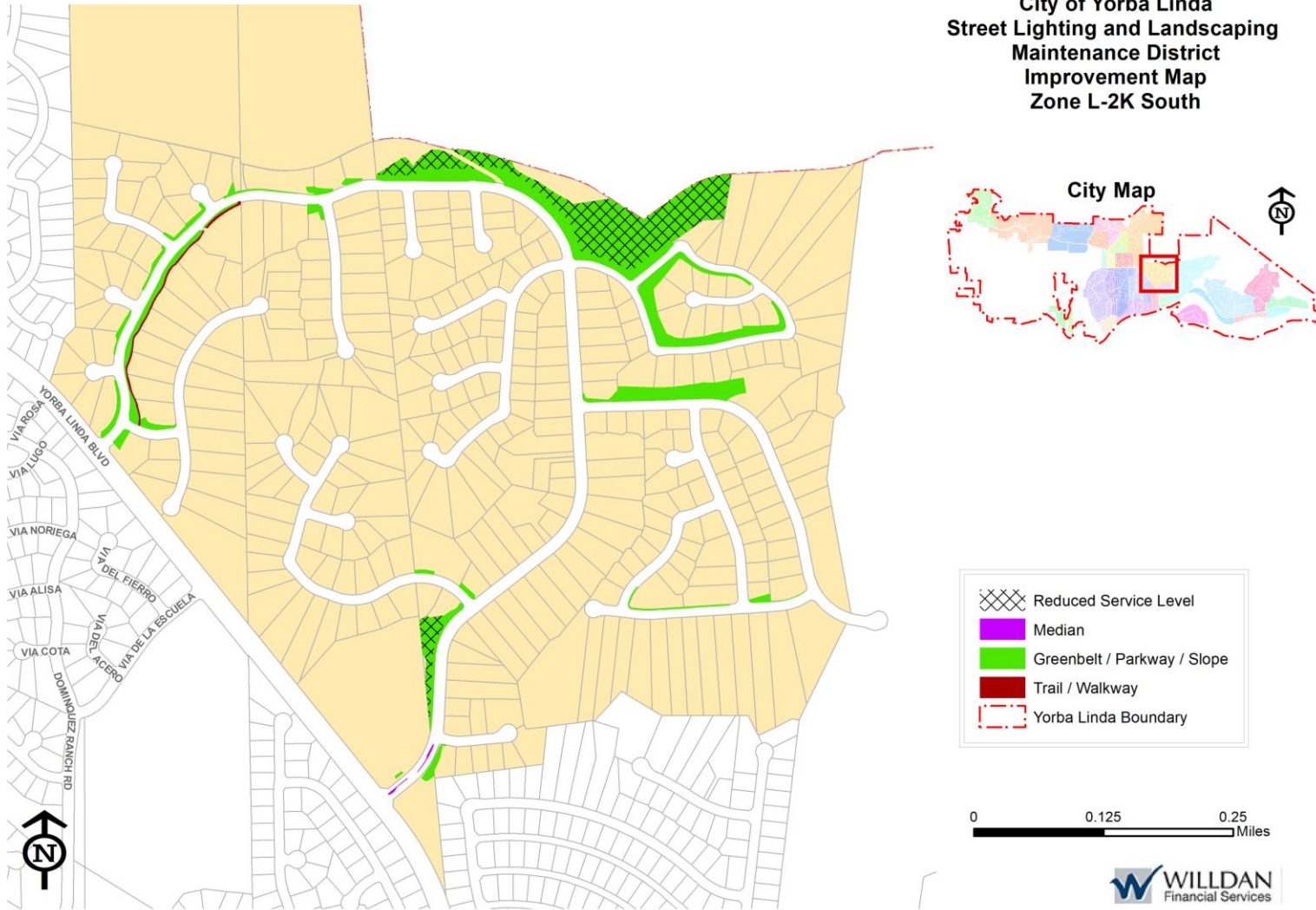


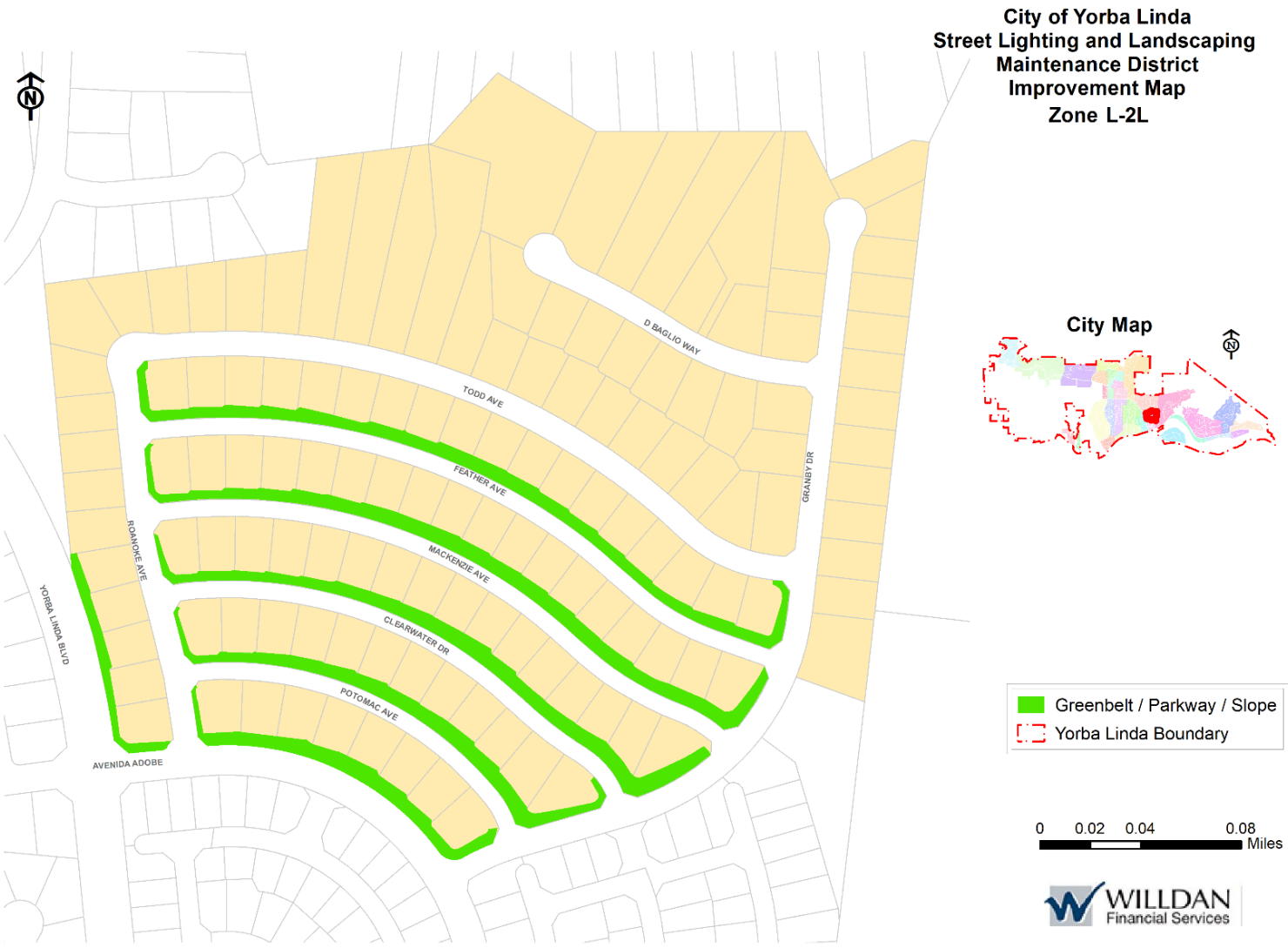




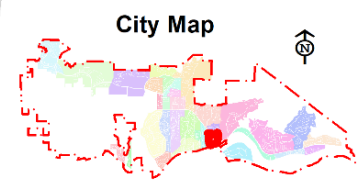
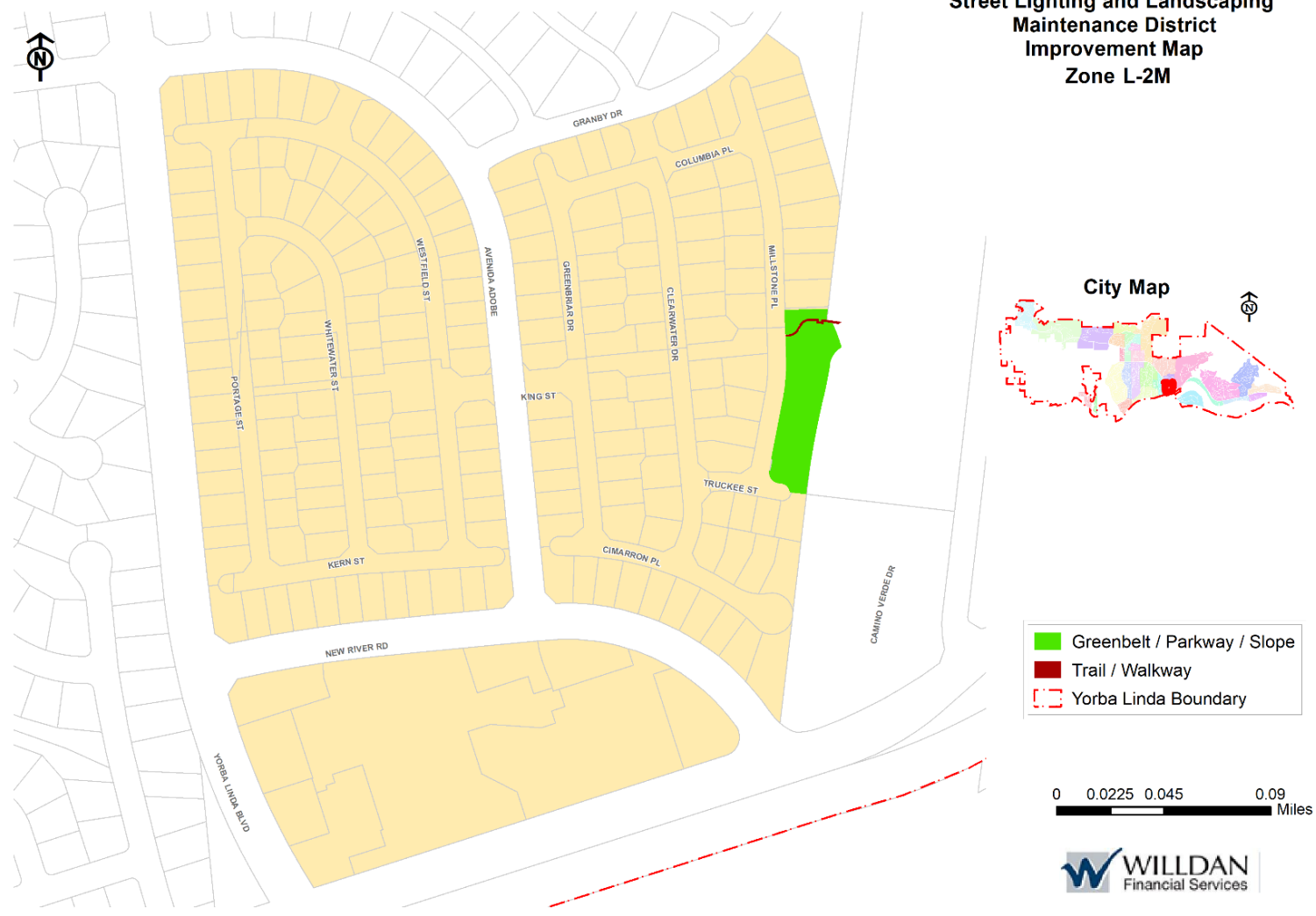
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2K North**



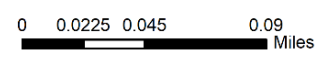


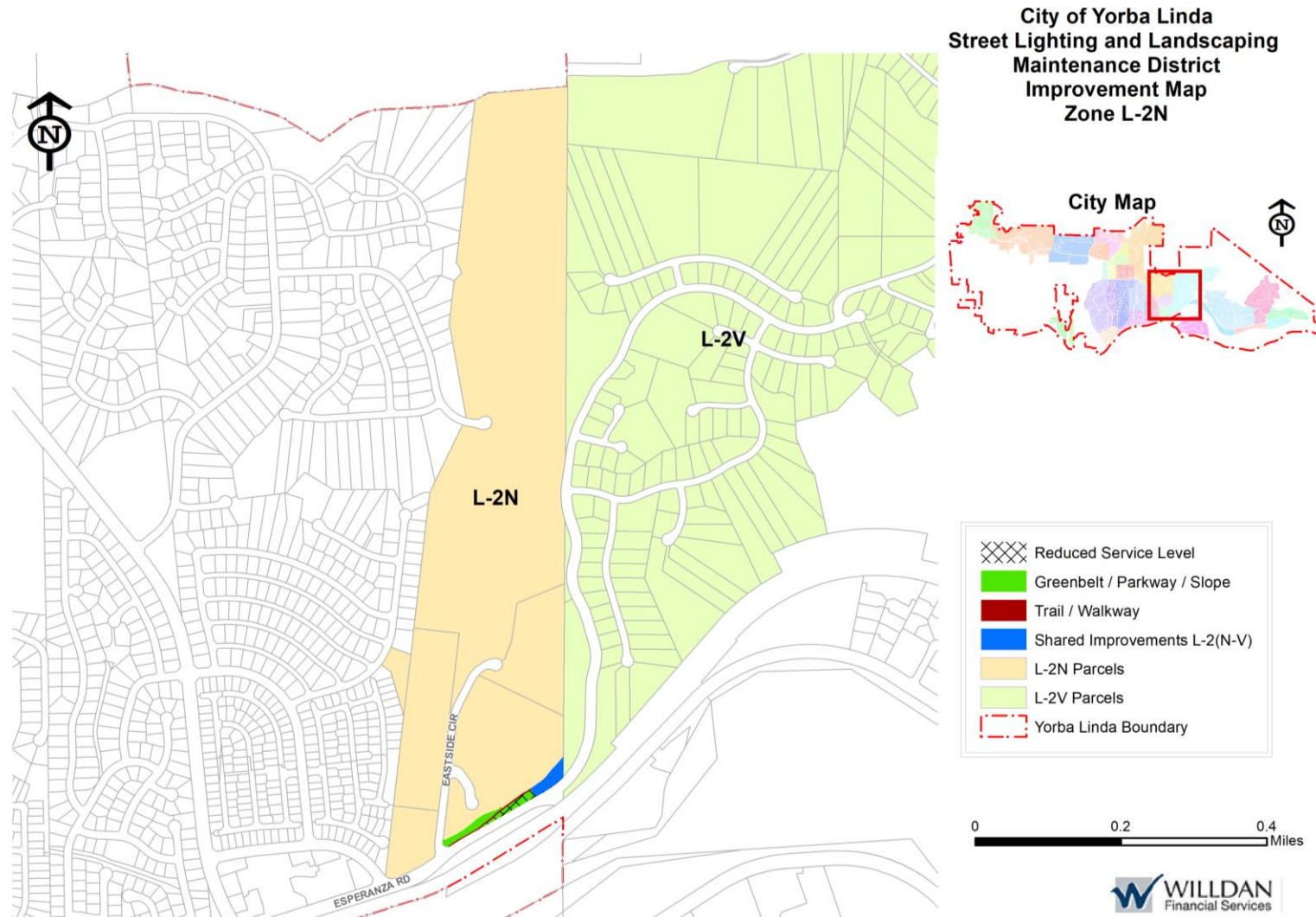


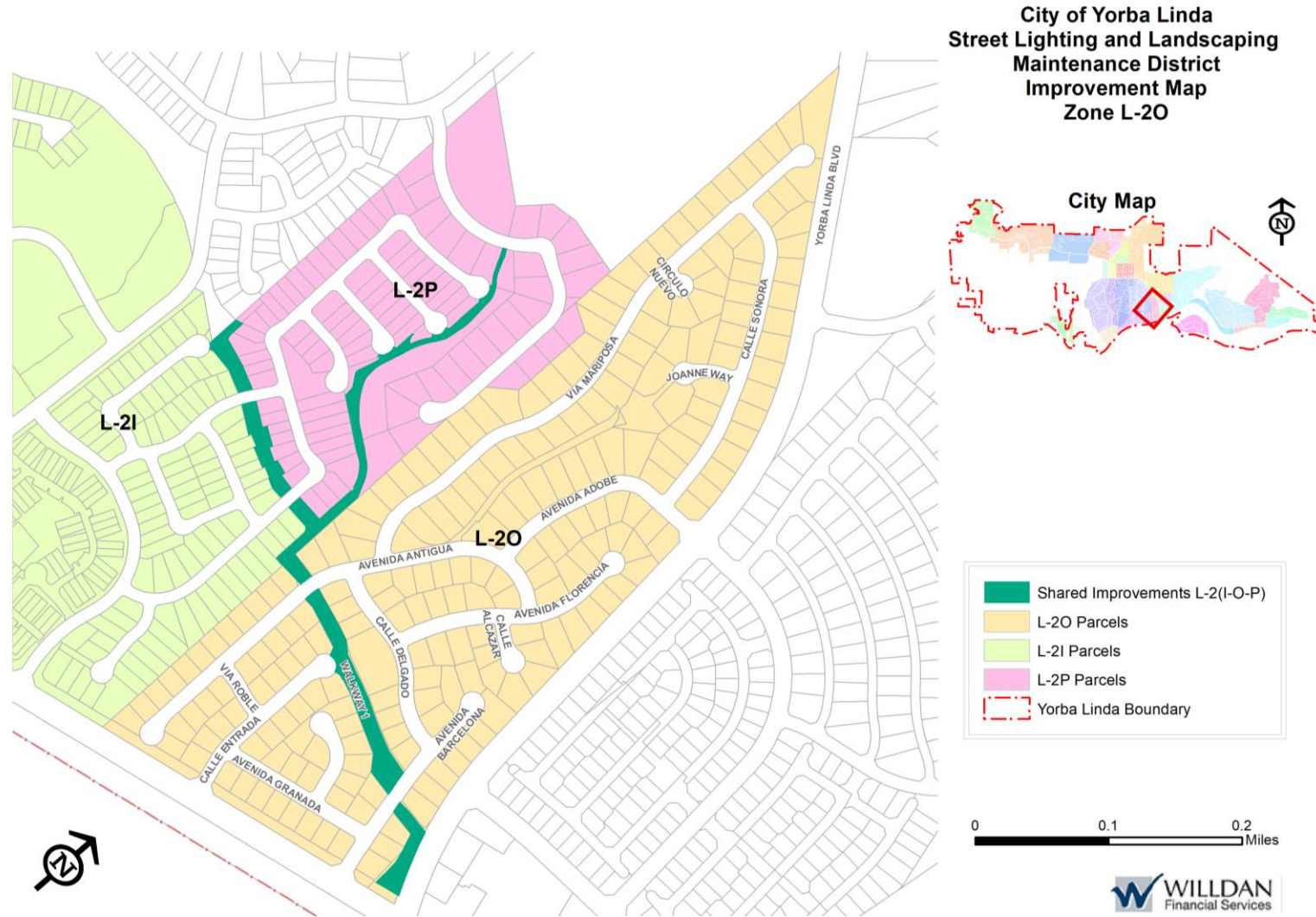
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2M**

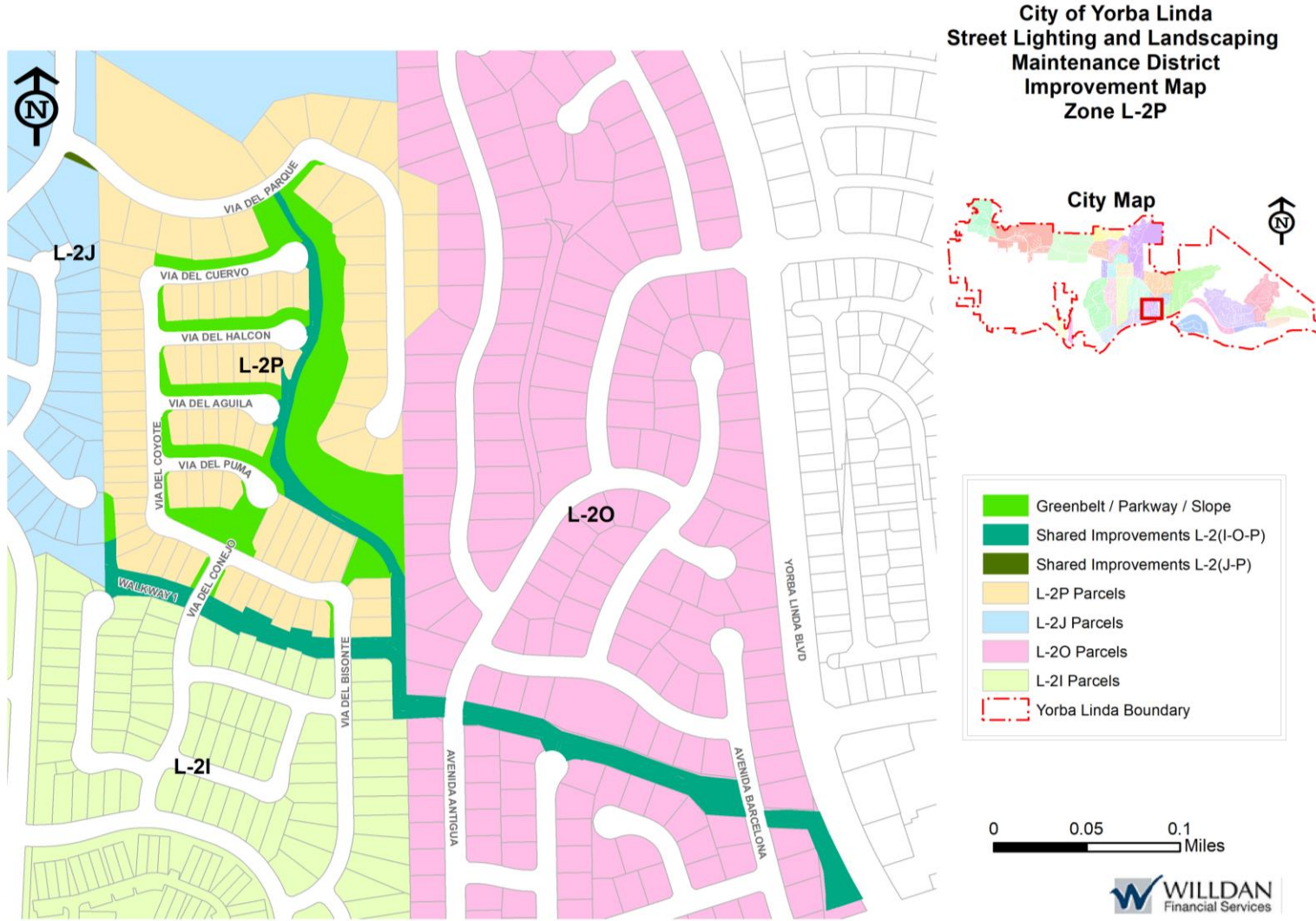


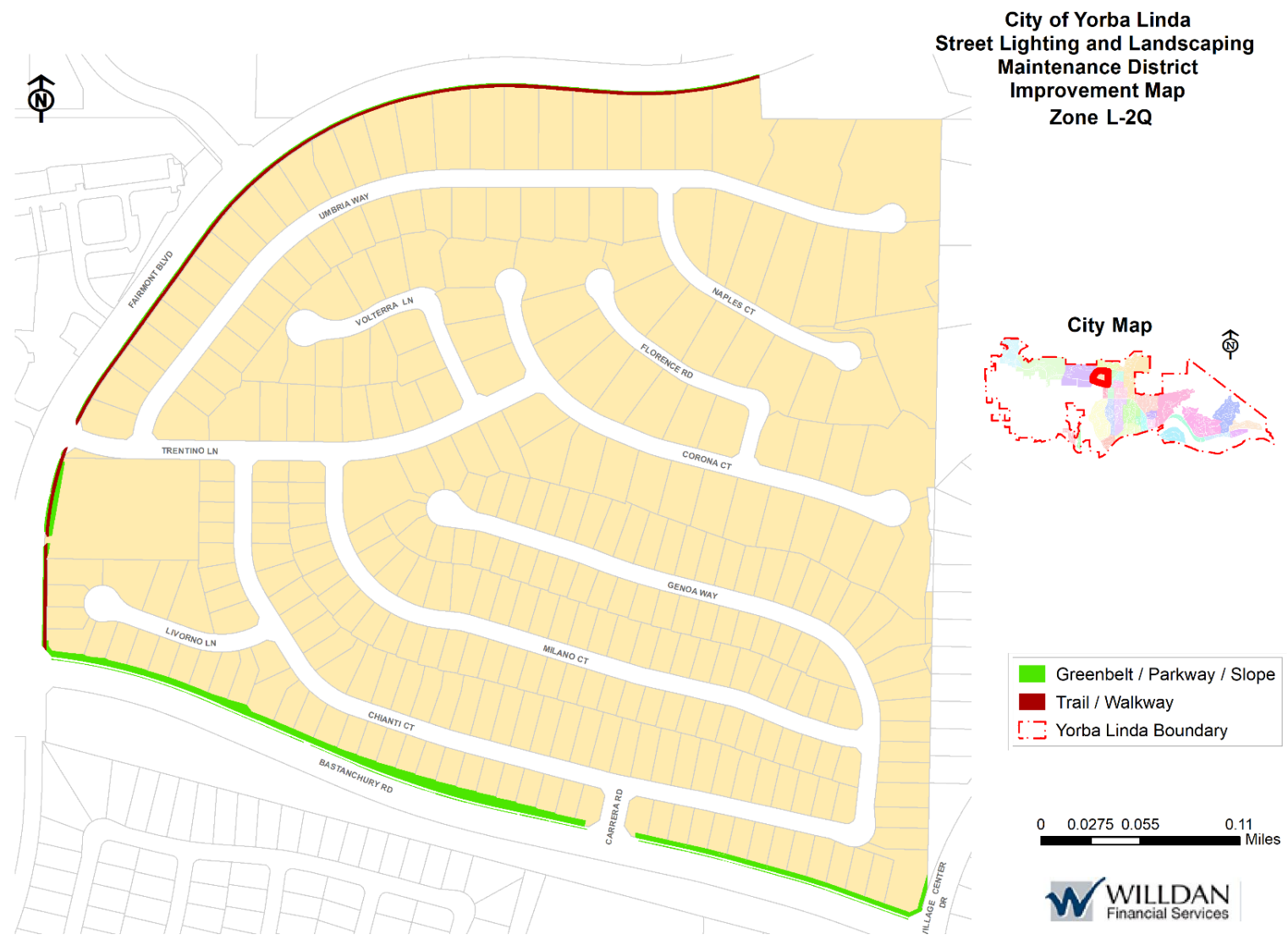
- Greenbelt / Parkway / Slope
- Trail / Walkway
- Yorba Linda Boundary

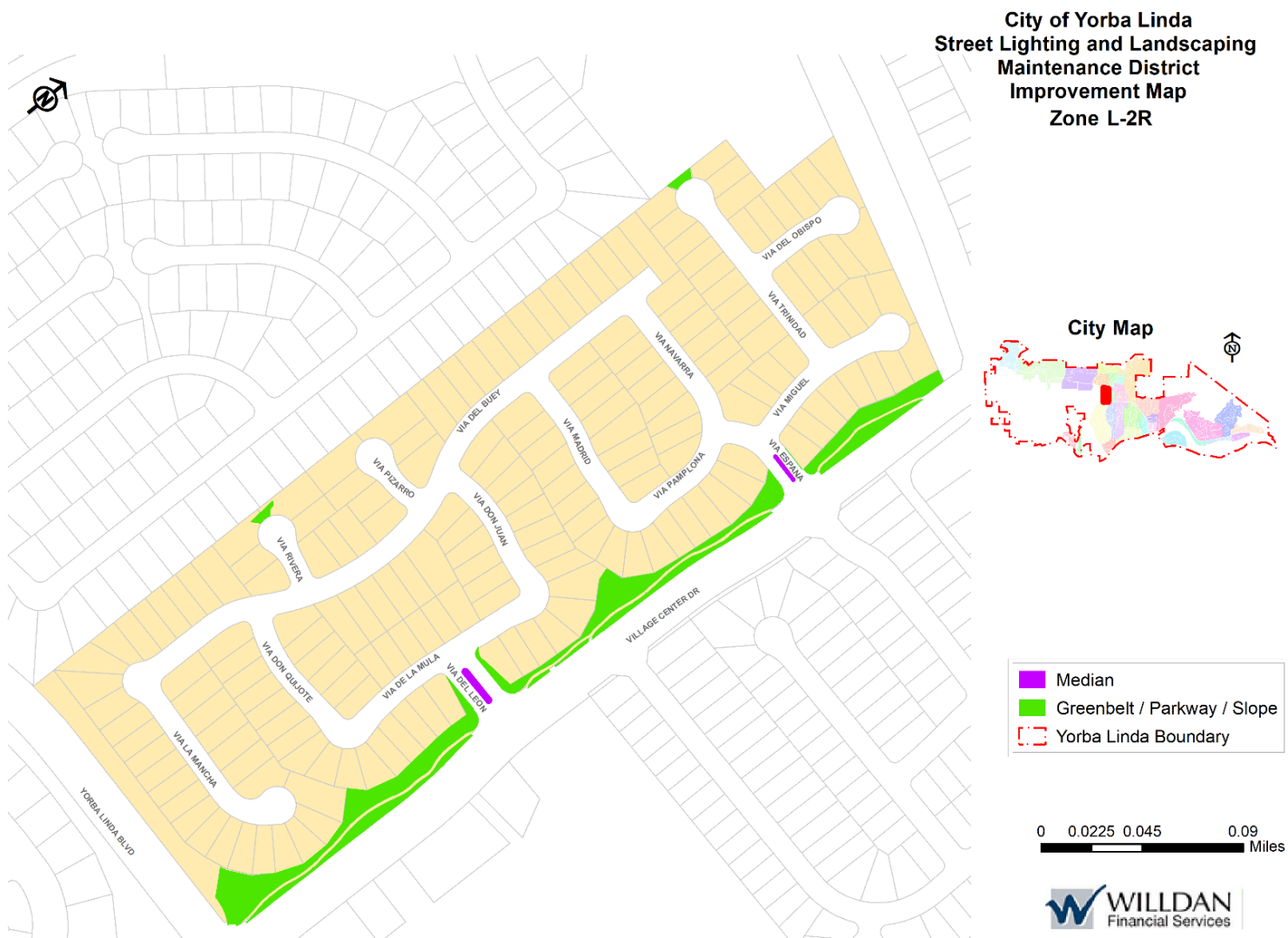


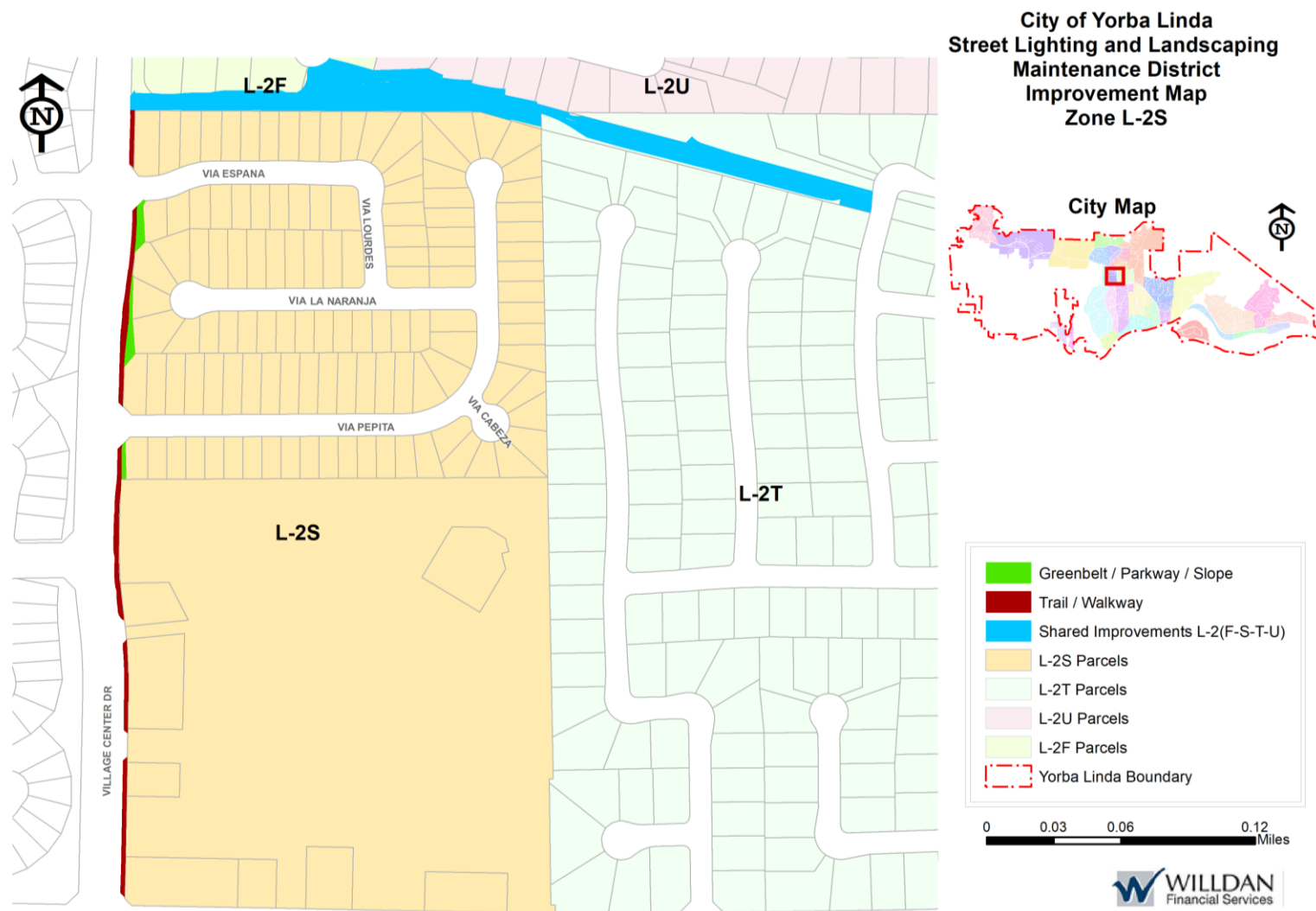


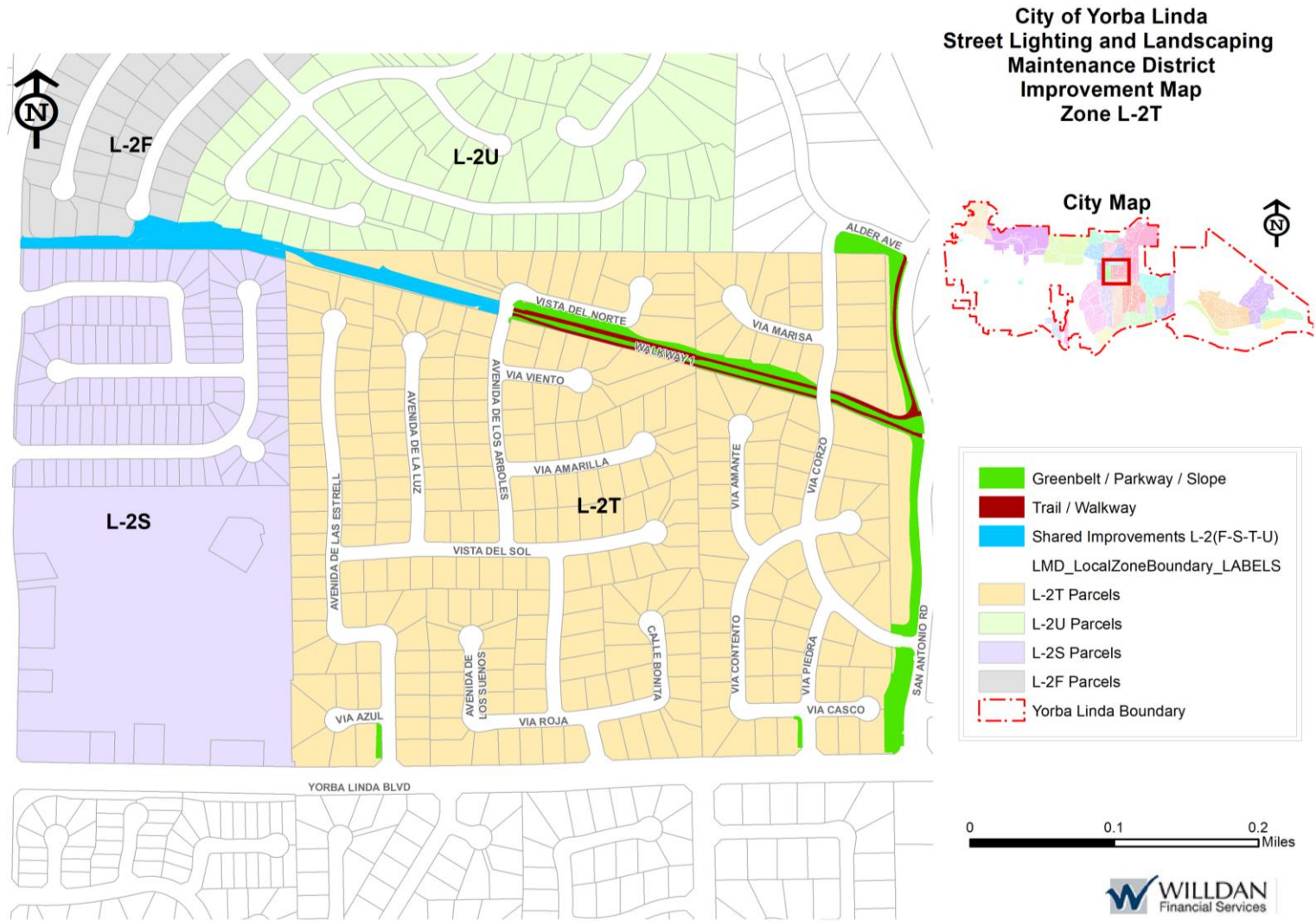


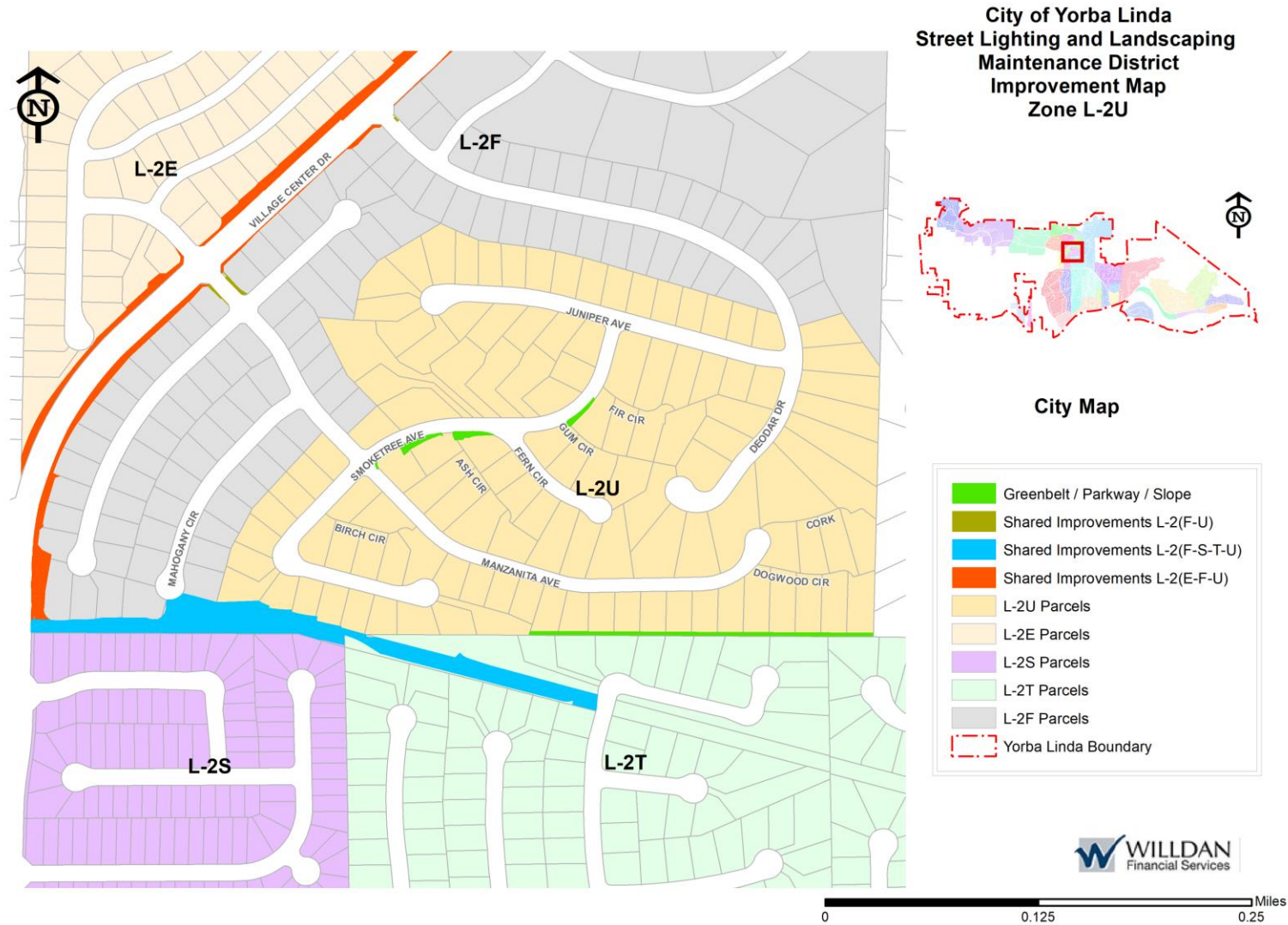


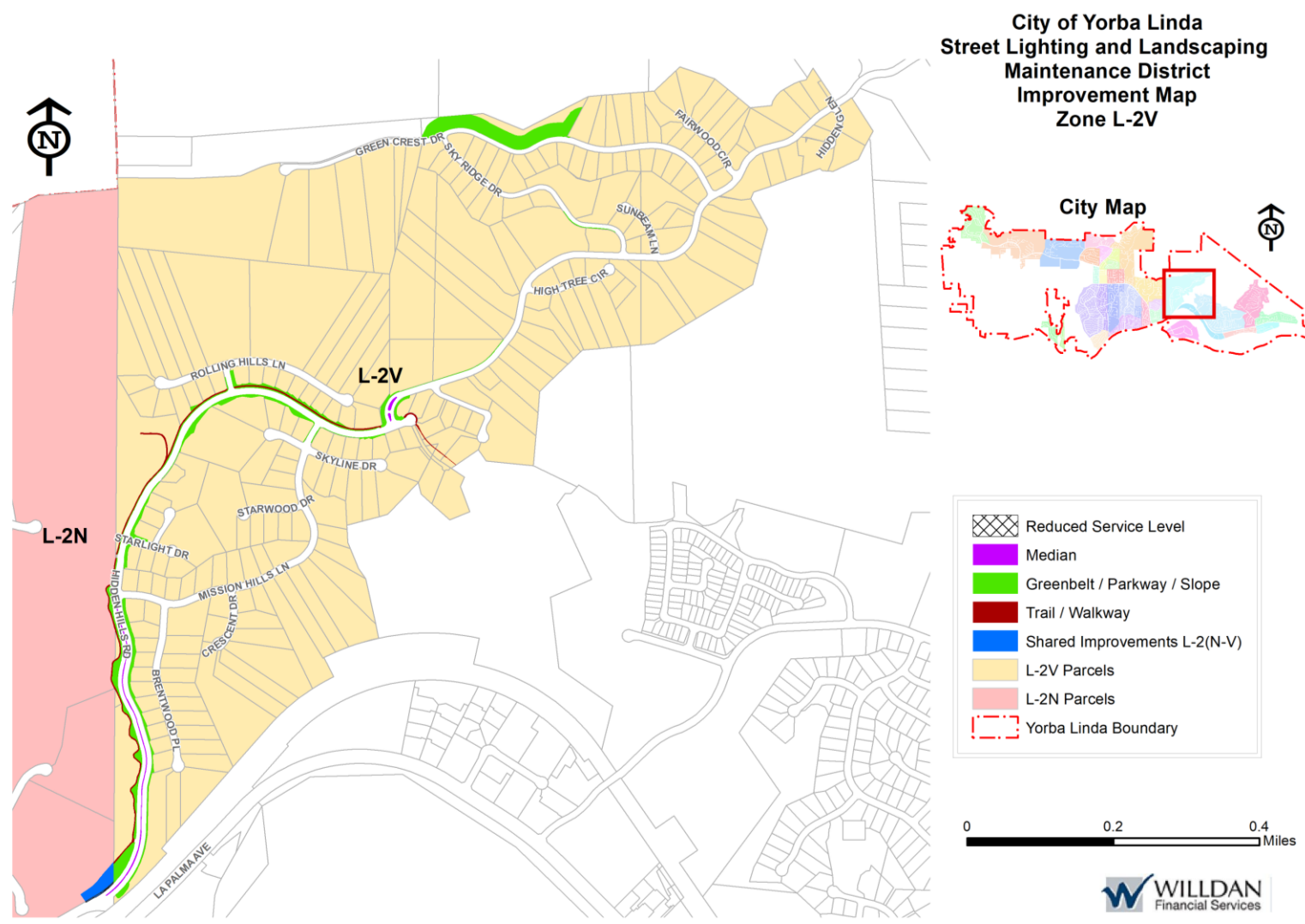


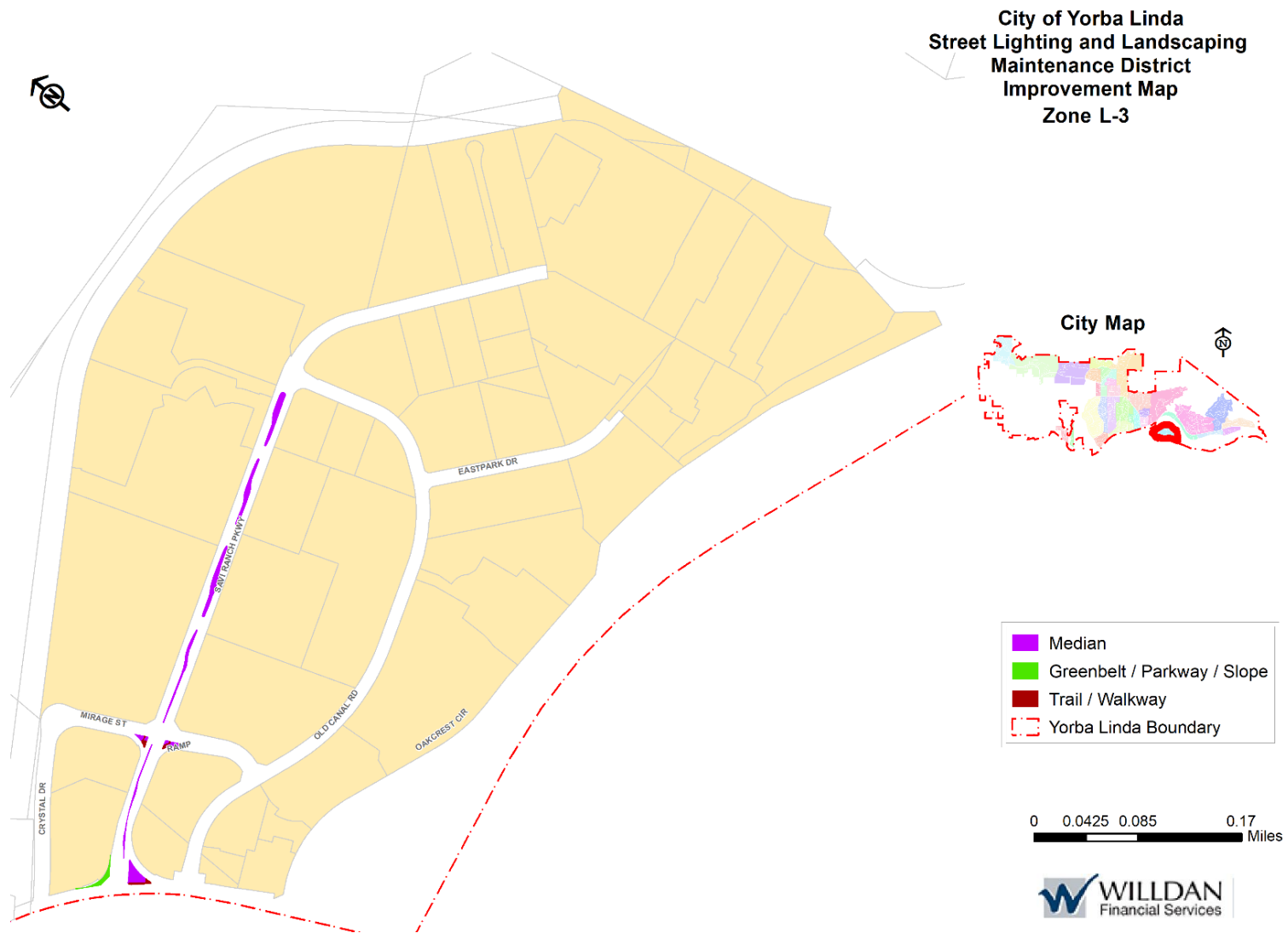


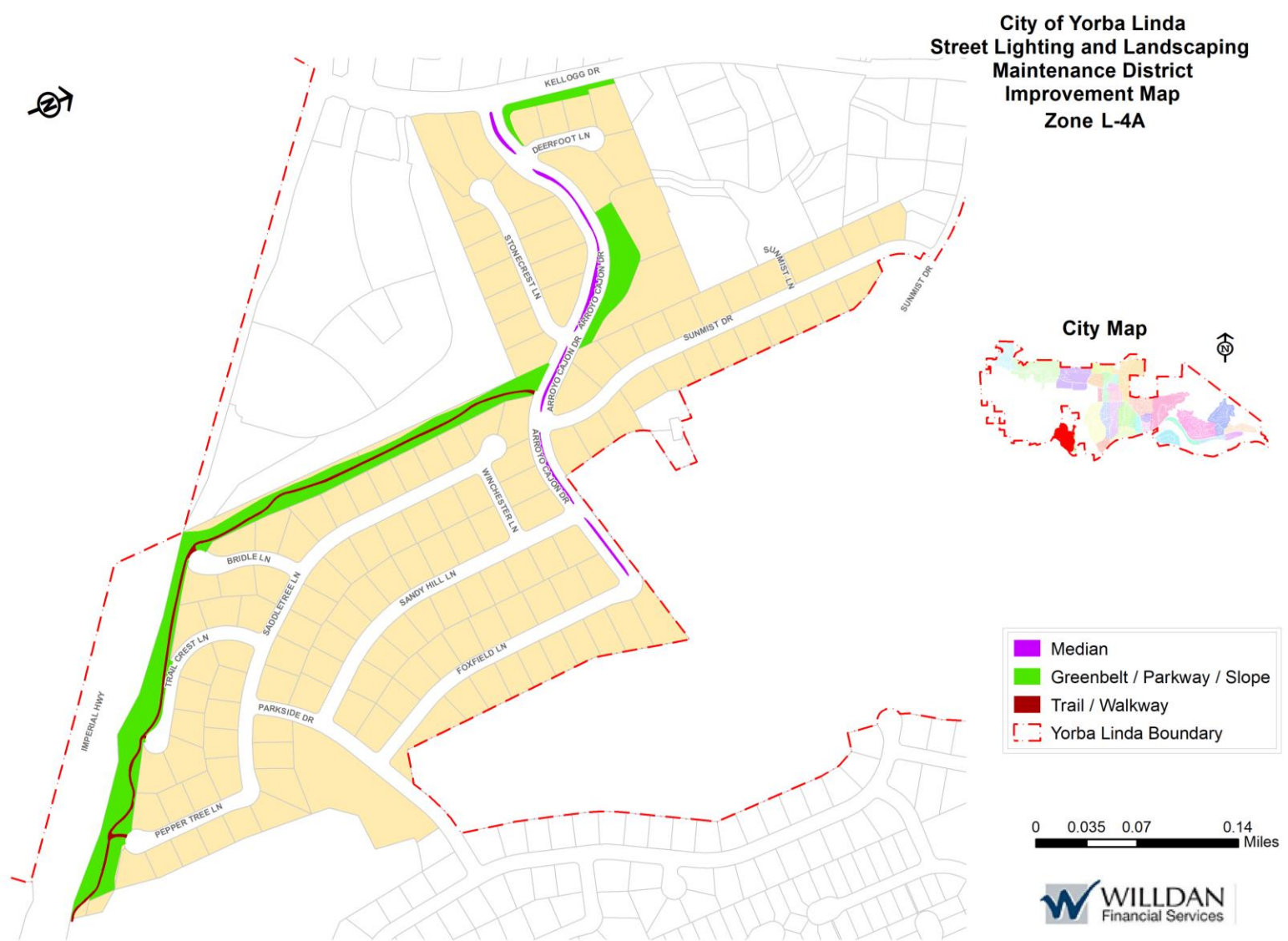


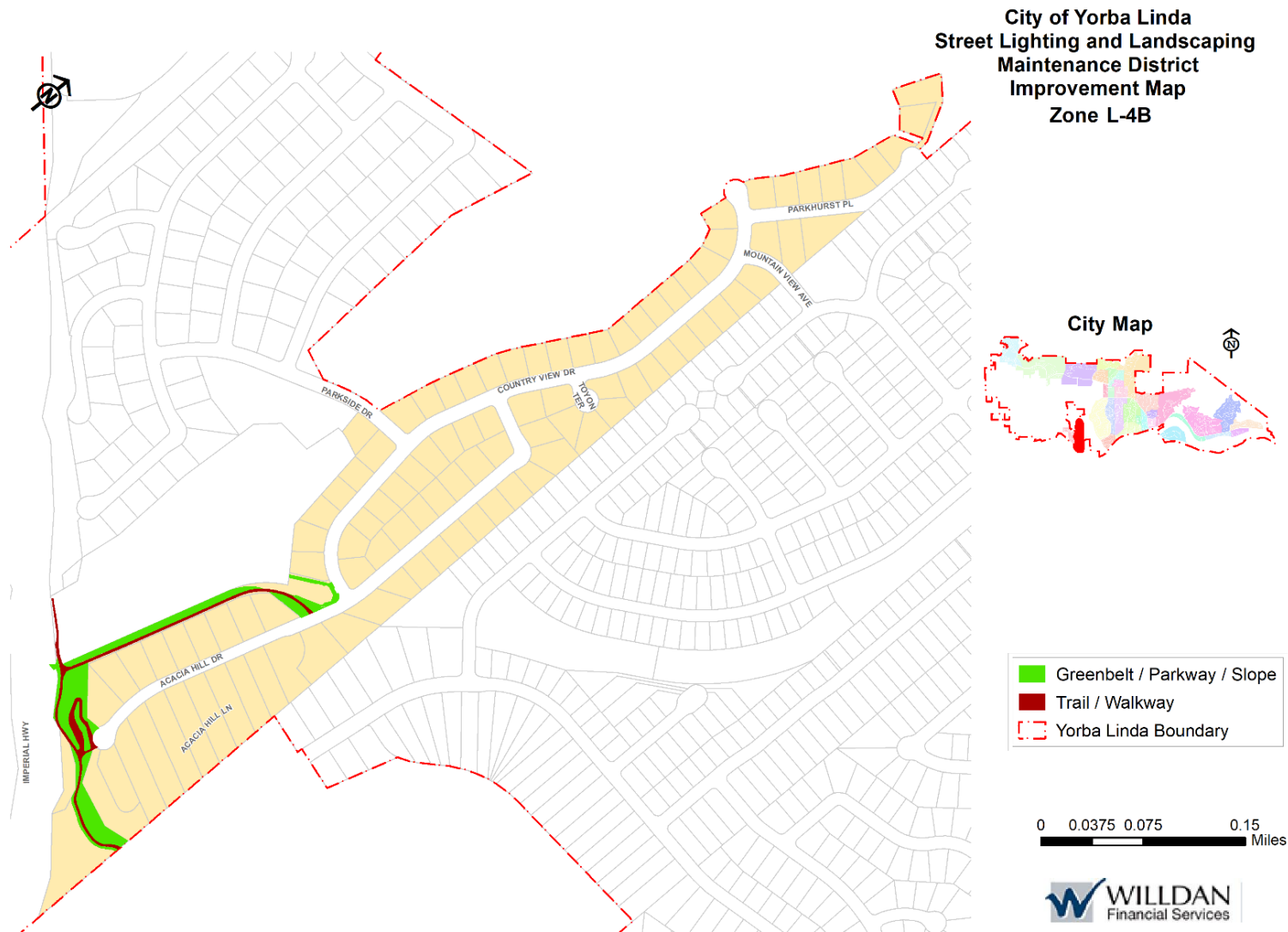


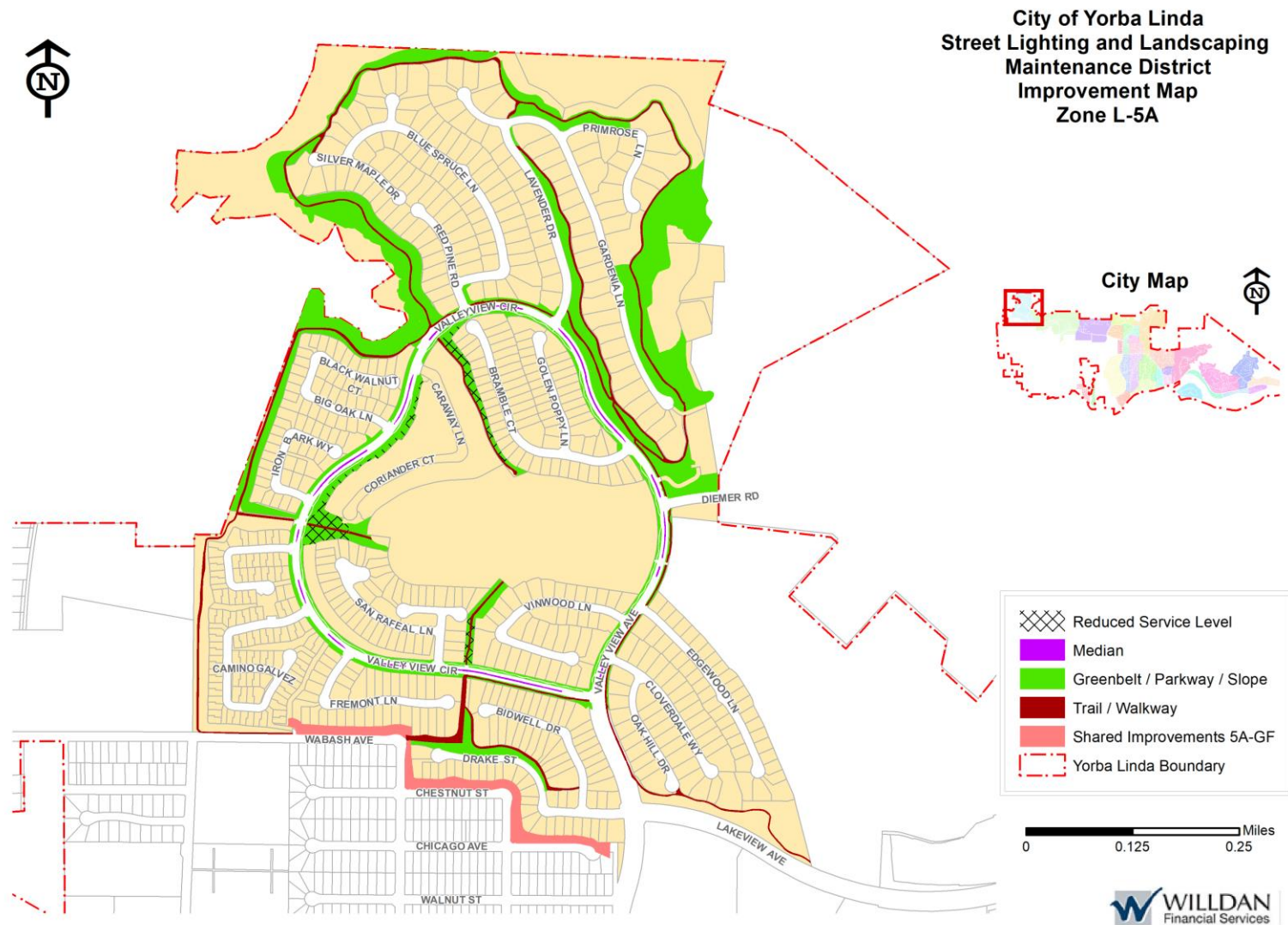




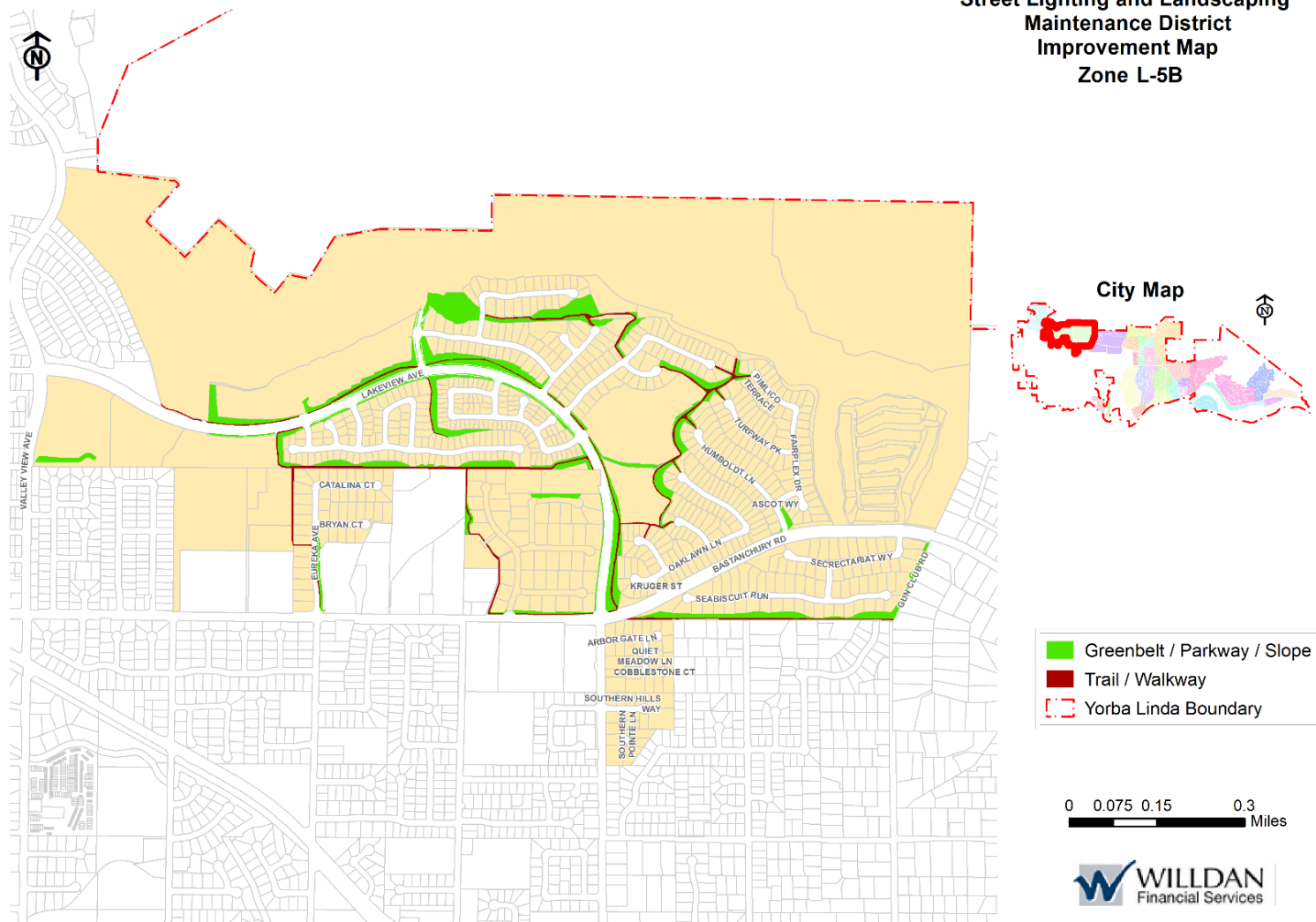


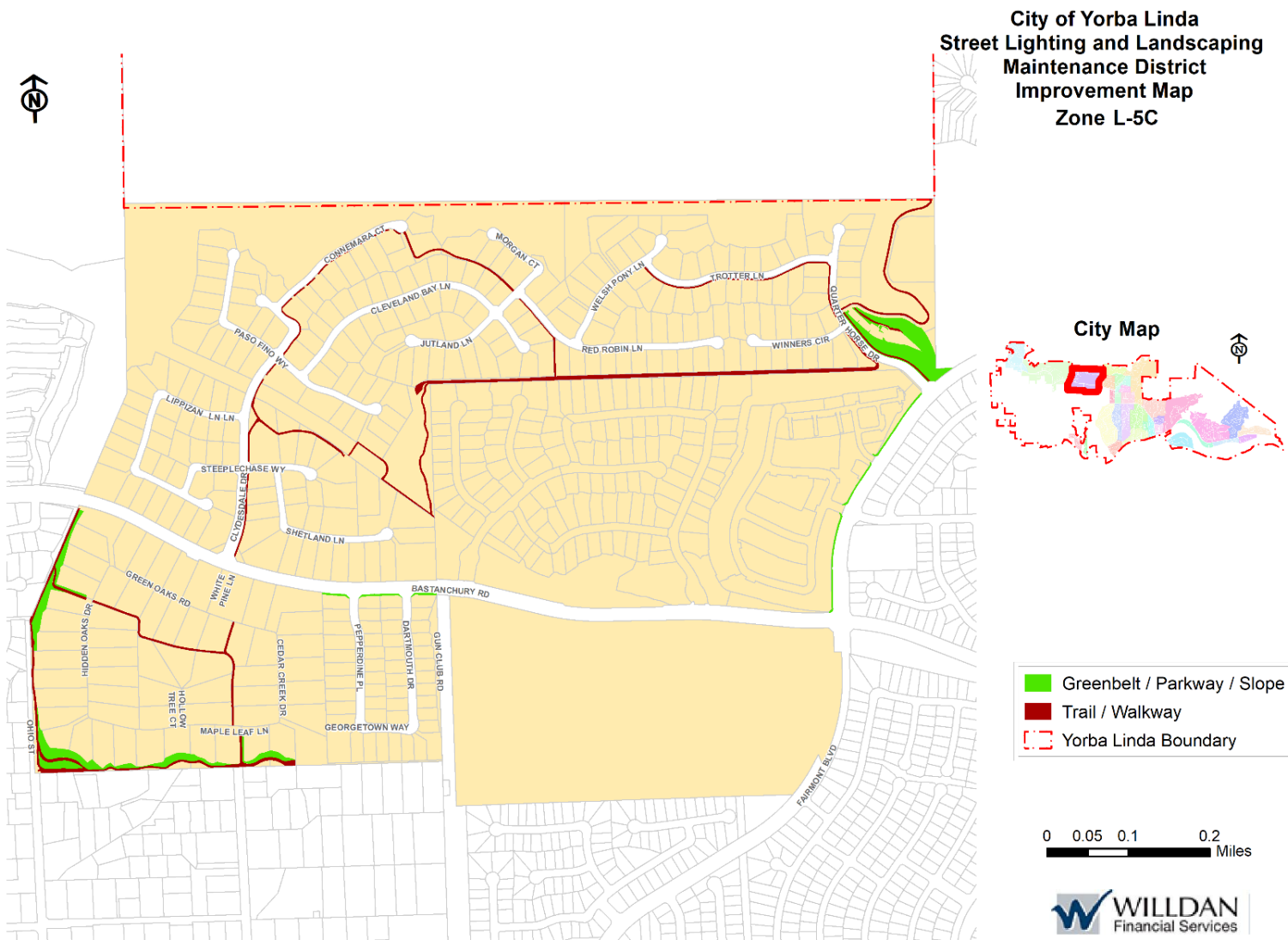




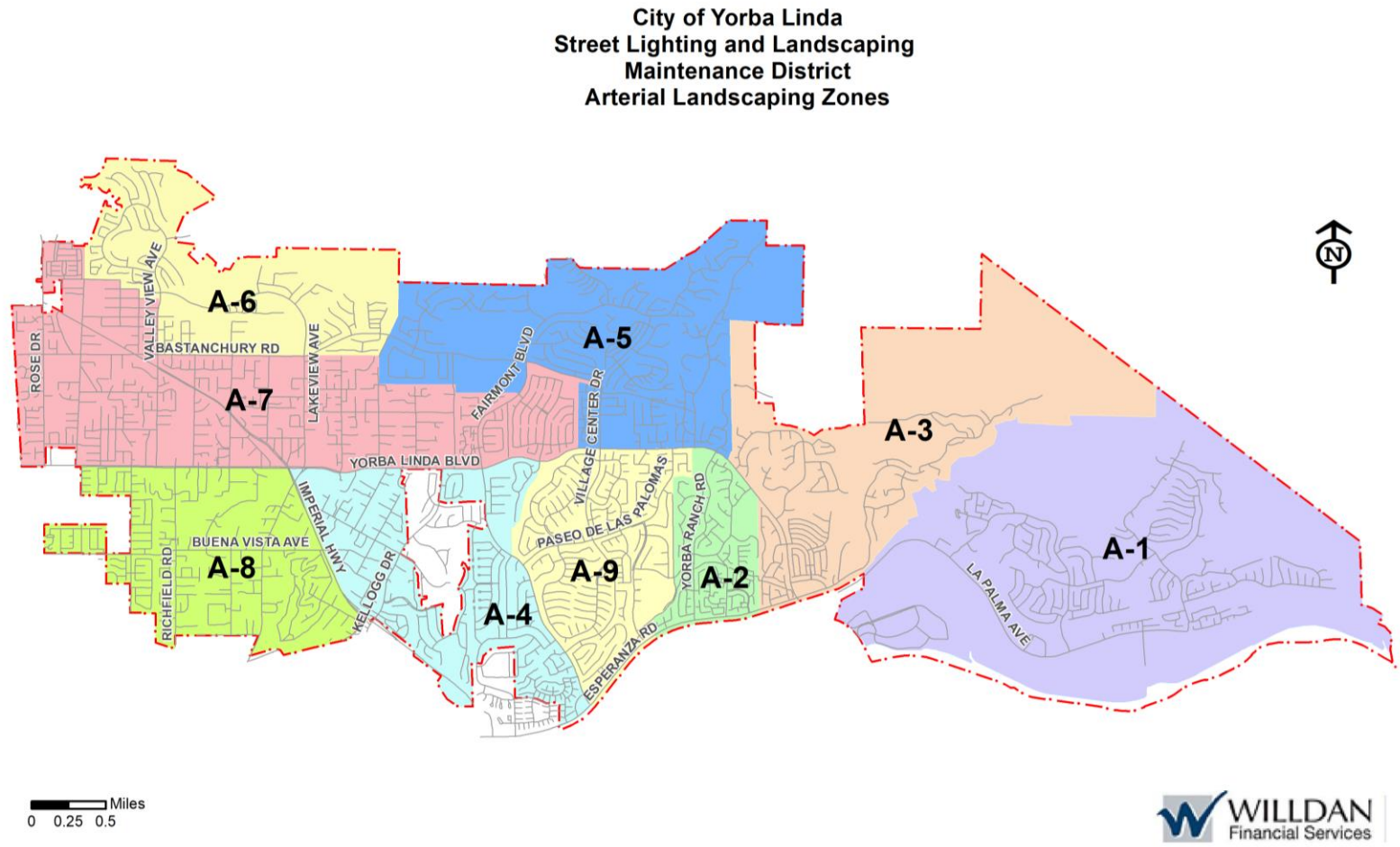


**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-5B**

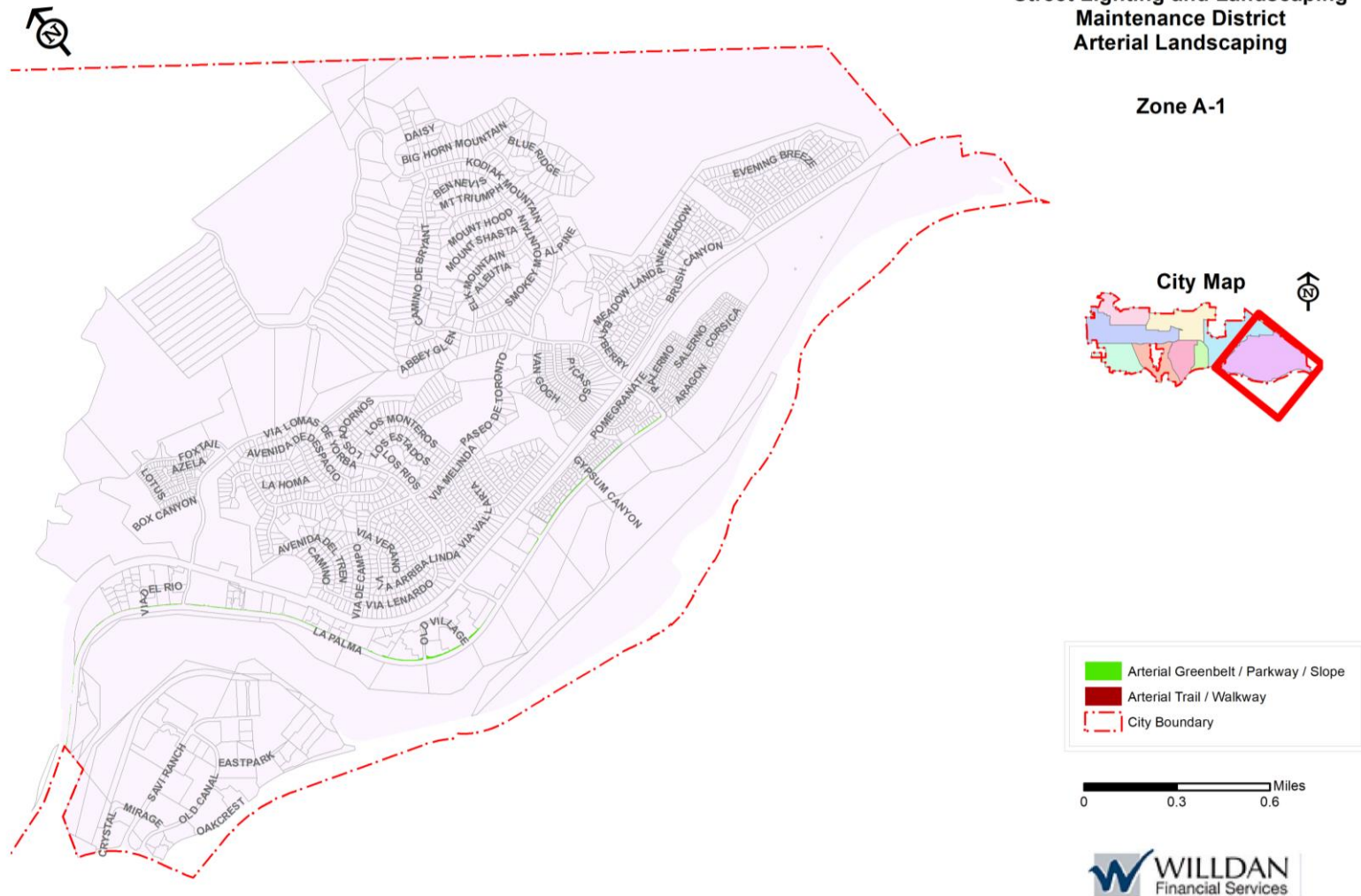




Arterial Landscaping Zones



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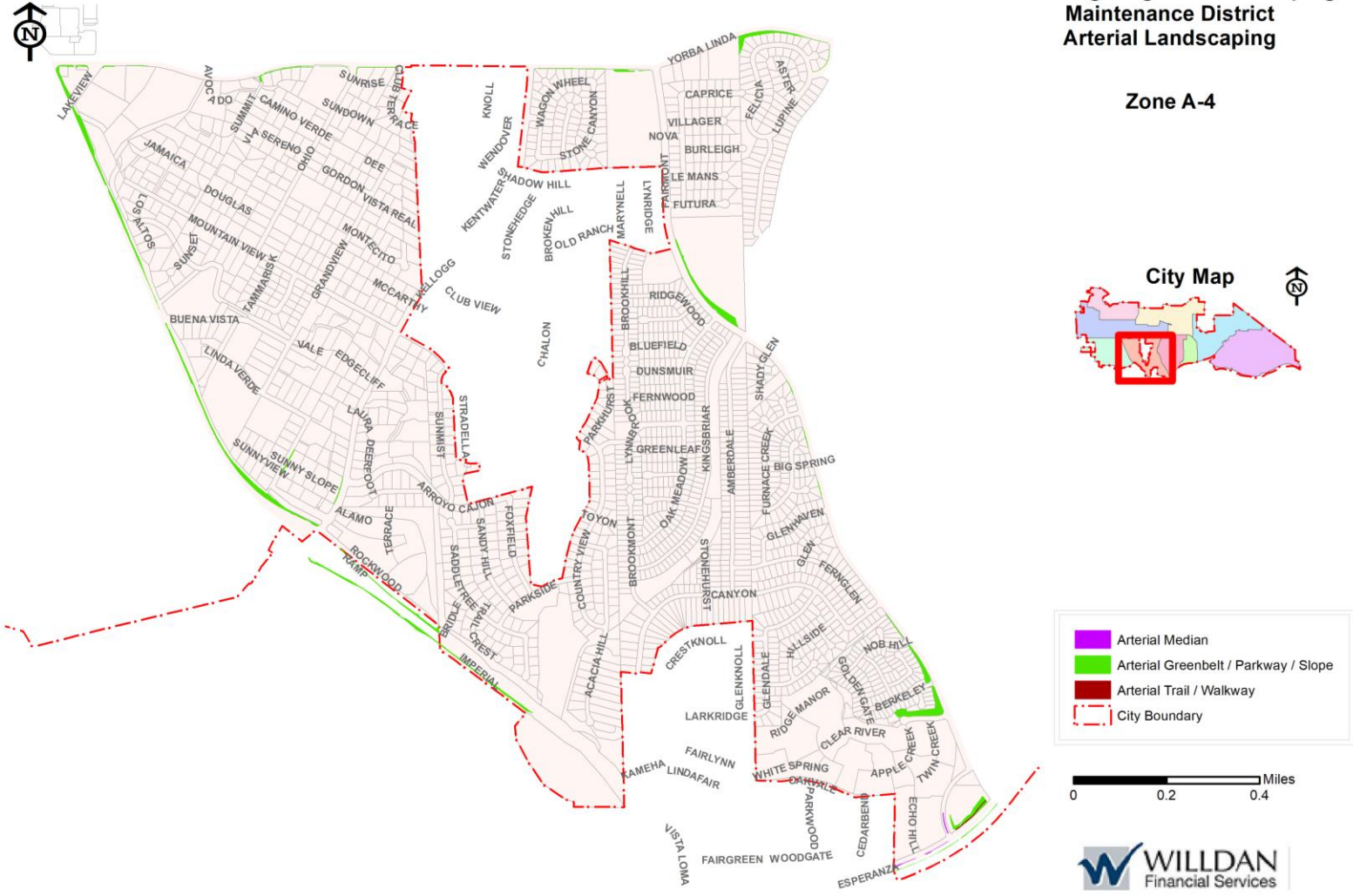


Zone A-2



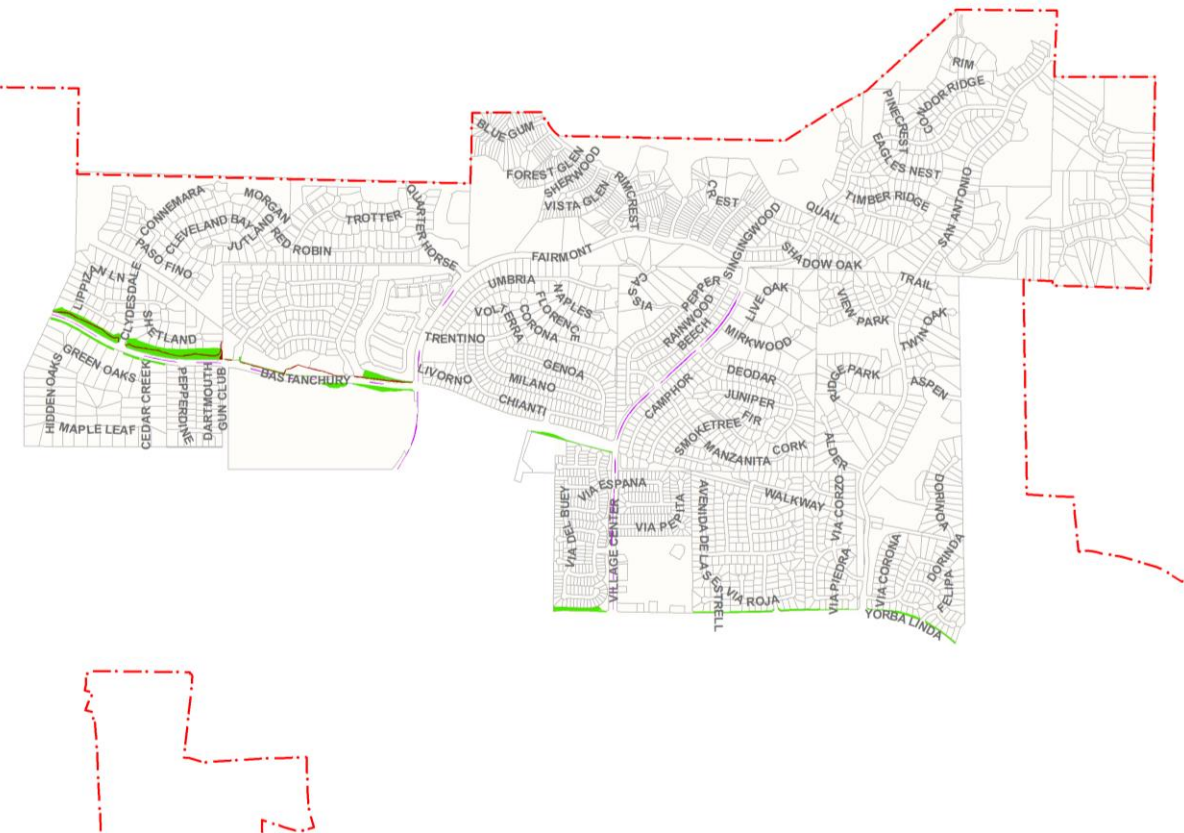
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping**

Zone A-4

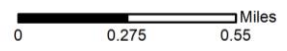


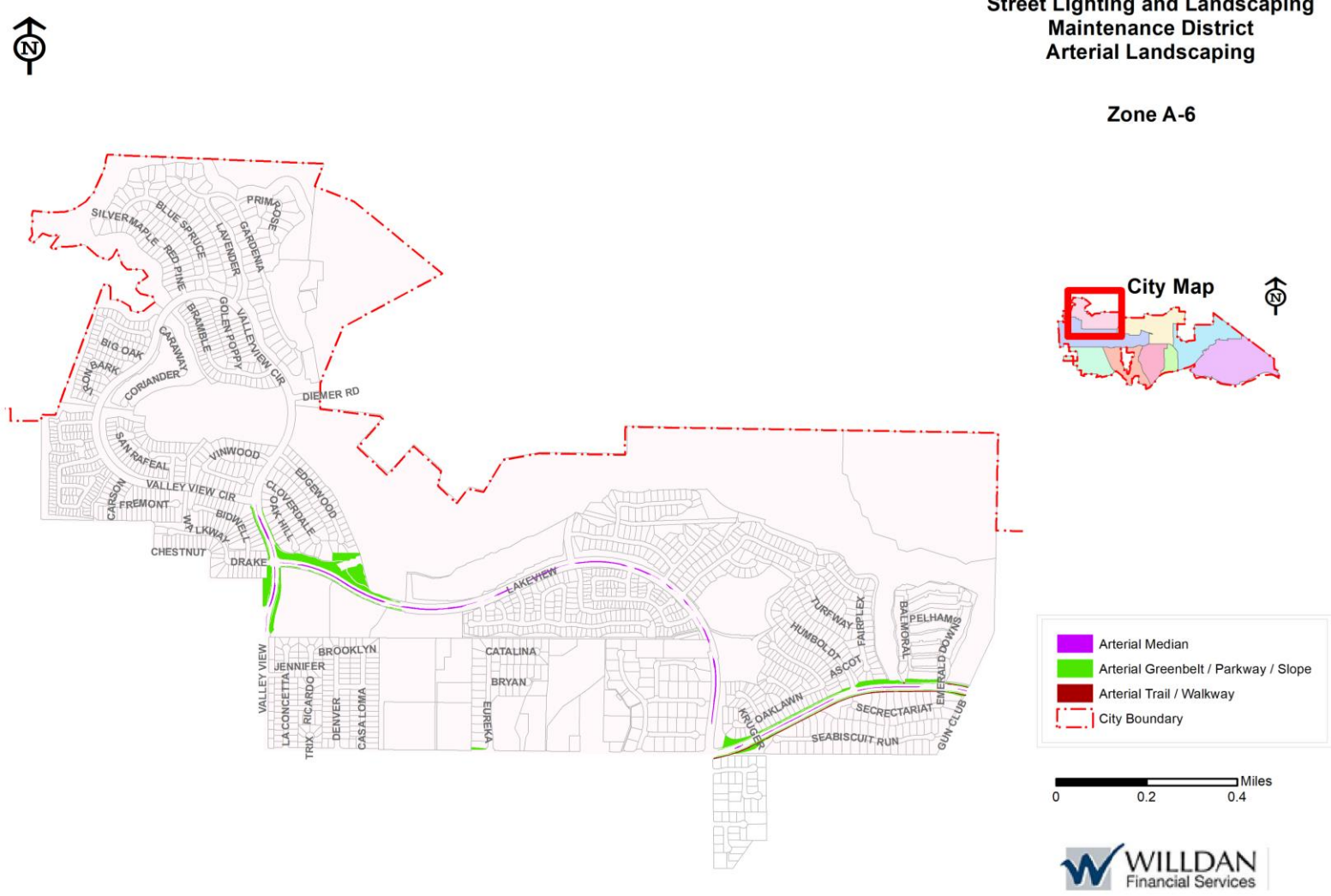
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping**

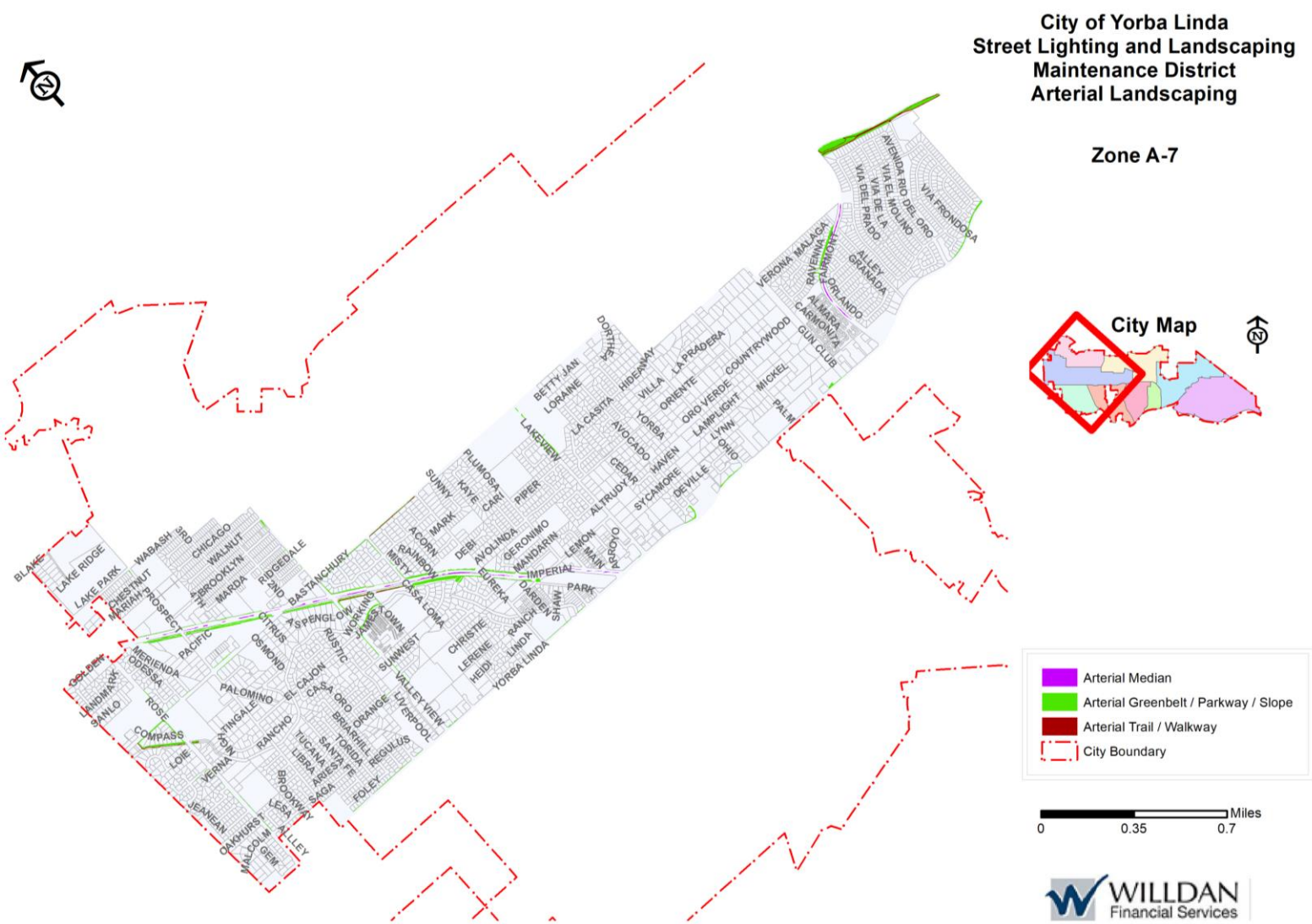
Zone A-5



- Arterial Median
- Arterial Greenbelt / Parkway / Slope
- Arterial Trail / Walkway
- City Boundary







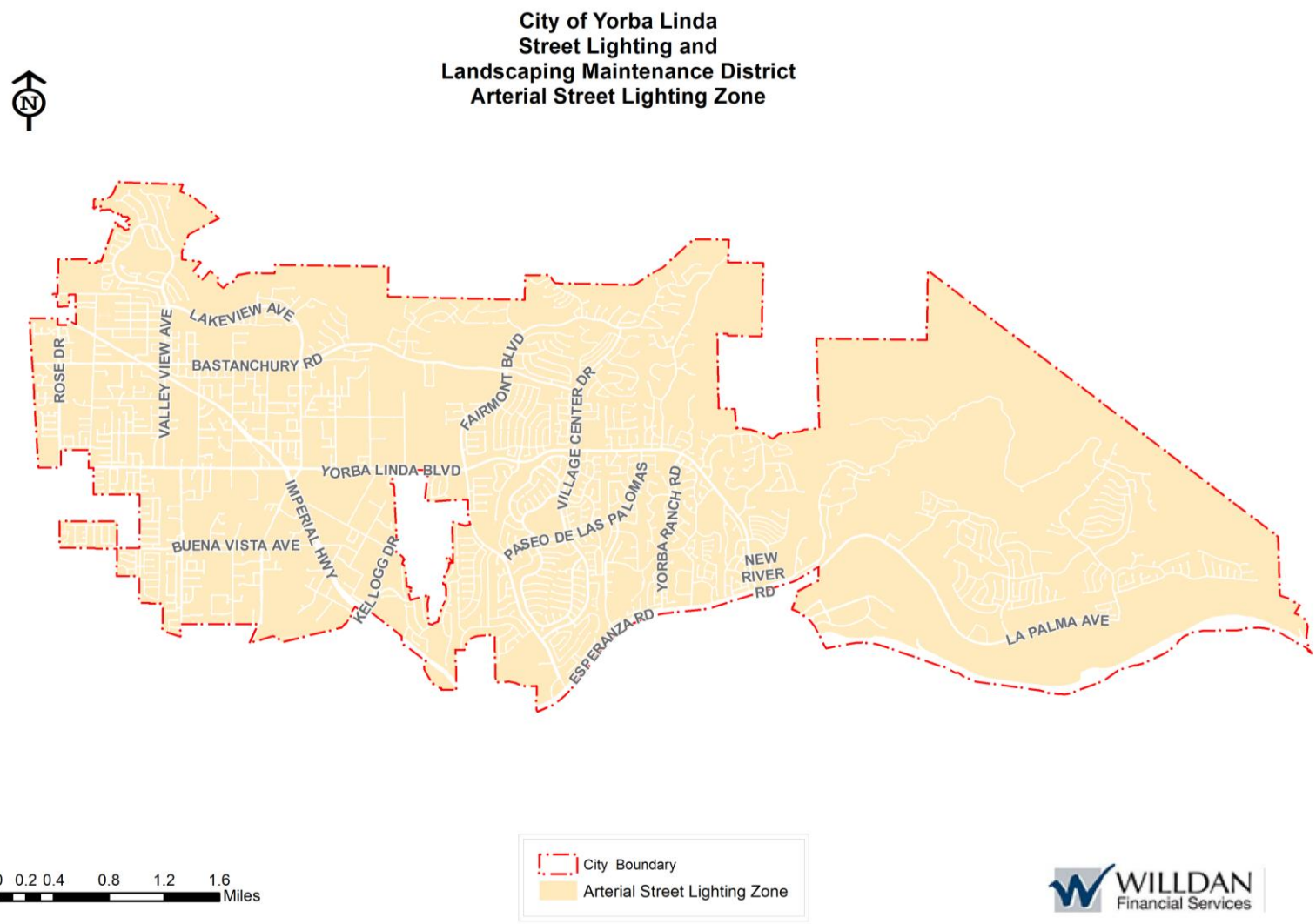
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping**

Zone A-8

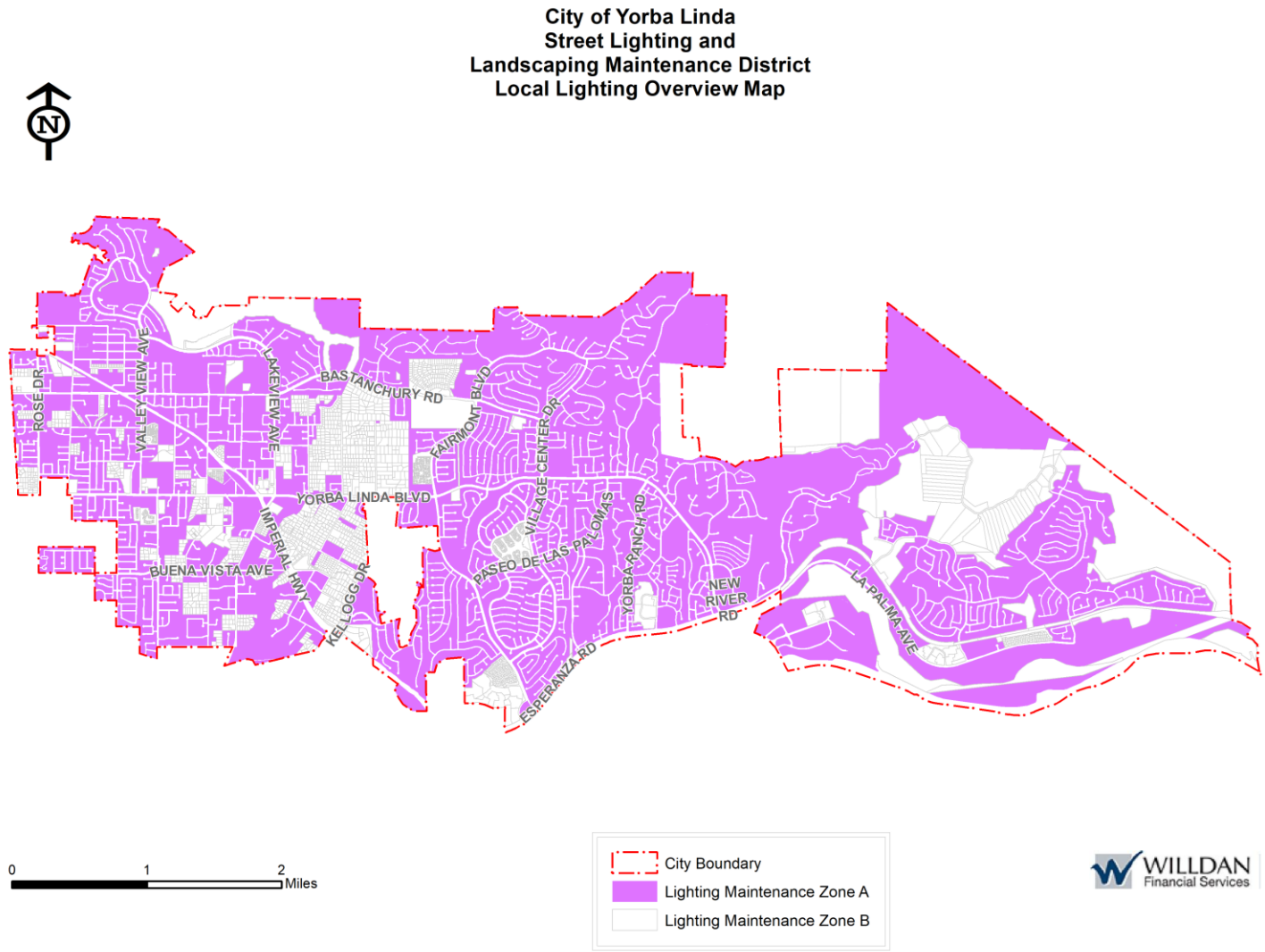




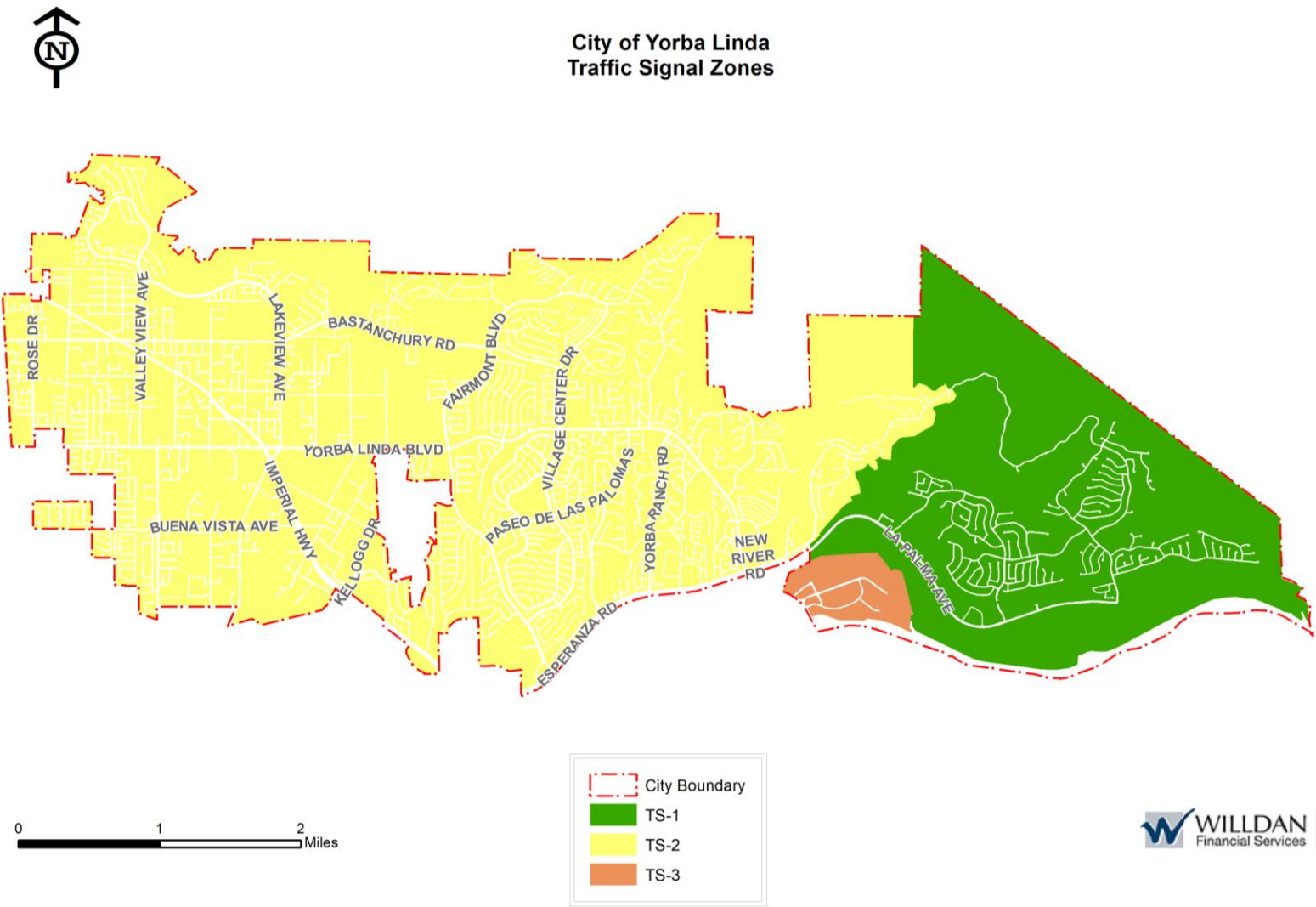
Arterial Street Lighting Zone



Local Street Lighting Zone



Traffic Signal Zones



Appendix A - Historical District Changes

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.

Fiscal Year 1997/1998:

In response to the new procedures required by Proposition 218 (Prop. 218), which was approved on the November 1996 Statewide ballot and added Article XIII D 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 Landscaping 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 Landscaping 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.

Fiscal Year 2000/2001 - Fiscal Year 2002/2003:

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 XIII D 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.

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 landscaping 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.

Fiscal Year 2013/2014:

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 XIII D and the provisions of the Landscaping and Lighting Act of 1972, 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 Landscaping 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.

Fiscal Year 2014/2015:

In response to recommendations put forth by the Yorba Linda Landscape Maintenance Citizen Advisory Committee (LMCAC) established by the City Council and the recommendations of the City Council itself, additional changes and refinements to the District were implemented in fiscal year 2014/2015. These changes included:

- Local Landscaping Zone L-2B (originally established in fiscal year 2012/2013) was split into four smaller Local Landscaping Zones:

- the residential area east of Village Center Drive and south of Yorba Linda Boulevard (which was a large part of the original Zone) continued to be designated as Zone L-2B;
 - the area located north of Bastanchury Road and west of Village Center Drive was designated as Zone L-2Q;
 - the area between Yorba Linda Boulevard and Bastanchury Road on the west side of Village Center Drive was designated as Zone L-2R; and,
 - the remaining area located between Yorba Linda Boulevard and Bastanchury Road on the east side of Village Center Drive was designated as Zone L-2S.
- Local Landscaping Zone L-1B (originally established in fiscal year 2013/2014) was split into two smaller Local Landscaping Zones:
- the area east of Camino De Bryant Village between La Palma Avenue and the railroad tracks being designated as Zone L-1D; and,
 - the residential area north of the railroad tracks on the west side of Camino De Bryant up to Meadow Land Drive, and then both sides of Camino De Bryant and Kodiak Mountain Drive remaining as Zone L-1B.
- The Arterial Landscaping Zone structure was modified to establish nine smaller more localized Arterial Landscaping Zones (Zones A-1 through A-9). These nine Zones were established based on the various landscape improvements segments being maintained as part of the arterial improvements, the streets where those improvements are located, and the properties and developments that are typically accessed by those streets and improvement areas.

Fiscal Year 2015/2016:

In fiscal year 2015/2016 the following District changes were implemented:

- Local Landscaping Zone L-1C (located east of Camino De Bryant at the end of La Palma Avenue and originally established in fiscal year 2013/2014) was physically bifurcated by a railroad right-of-way running east and west through the Zone. It was determined that the improvements on either side of this railroad right-of-way were substantially different enough to warrant the splitting of this Zone into two smaller Local Landscaping Zones. The residential area south of the railroad right-of-way was established as Zone L-1E with the remaining residential area north of the railroad right-of-way continuing to be designated as Zone L-1C.
- Local Landscaping Zone L-1D (originally established in fiscal year 2013/2014) and comprised of primarily Residential Single-Family properties was expanded to include the Non-Residential properties just west of the Zone and east of Via Lomas De Yorba East. It was determined that these Non-Residential properties (previously part of Zone L-1A) regularly utilize and access the trail and improvements within Zone L-1D and therefore receive similar and proportional special benefit from those improvements. Therefore, these Non-Residential properties were reclassified as part of Zone L-1D and removed from Zone L-1A.
- Local Landscaping Zone L-1A (originally established in fiscal year 2013/2014, and comprised of both Residential Single-Family and Non-Residential Developed properties), like Zone L-1C was physically bifurcated by a railroad right-of-way running east and west through the Zone with the area north of the railroad right-of-way being primarily Residential Single-Family and the area south of the railroad right-of-way being primarily Non-Residential, but also having a 330-unit residential development. It was determined that the improvements being maintained for the Zone were the result of and directly associated with the developments north of the railroad right-of-way and the area south of the railroad right-of-way did not receive the same

level of direct benefit from those improvements. Therefore, the area south of the railroad right-of-way (excluding the Non-Residential properties east of Via Lomas De Yorba East which were incorporated into L-1D as noted above) were detached from L-1A and established as Zone L-1F. The residential area north of the railroad right-of-way continued to be designated as Zone L-1A.

- Local Landscaping Zone L-2H (located in the central part of the City and originally established in fiscal year 2012/2013) is comprised almost entirely of developed residential properties, but physically bifurcated by Yorba Linda Boulevard. While the properties and landscape improvements both north and south of Yorba Linda Boulevard are very similar in nature, in order to make the Local Landscaping Zone structure more consistent with Arterial Zones this large local Zone was split into two Local Landscaping Zones with the residential area north of Yorba Linda Boulevard being established as Zone L-2T (being within Arterial Landscaping Zone A-5) and the residential area south of Yorba Linda Boulevard remaining as L-2H (being within Arterial Landscaping Zone A-9).
- In addition to the Local Landscaping Zone adjustments outlined above, the area commonly known as the Hidden Hills area (previously designated in 2014/2015 as part of Arterial Landscaping Zone A-1) was reassigned to Arterial Landscaping Zone A-3. Similar to some of the Local Landscaping Zone changes made, it was determined that the properties in the Hidden Hills area (located north of the railroad right-of-way) are accessed, utilize and benefit from the arterial streets and associated improvements within Zone A-3 rather than those streets and improvements within Zone A-1.

These preceding modifications to the District did not increase the maximum assessments previously authorized and approved for any parcel or 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 Zones are shown in "Part V- Assessment Diagrams" of this Report.

Fiscal Year 2016/2017:

In fiscal year 2016/2017 the following District changes were addressed:

Prior to the writing of the fiscal year 2016/2017 Engineer's Report, the City Council conducted Property Owner Protest Ballot Proceedings for increased assessments for twelve underfunded Local Landscaping Zones pursuant to the provisions of the California Constitution Article XIII D. The twelve Local Landscaping Zones that were balloted included Zones L-1B, L-2A, L-2B, L-2C, L-2D, L-2E, L-2K, L-2L, L-2N, L-2P, L-4A, and L-5A. As a result of those protest ballot proceedings, Zones L-2B, L-2C, and L-2D approved the proposed increase to their maximum assessments and those approved new maximum assessment rates were implemented for fiscal year 2016/2017.

In the nine Local Landscaping Zones (L-1B, L-2A, L-2E, L-2K, L-2L, L-2N, L-2P, L-4A, and L-5A) that had a majority protest and the proposed assessment increases were not implemented, the City Council directed City staff to begin implementing steps to minimize service levels and reduce the overall cost of maintaining the improvements in each of those nine Zones over the course of fiscal year 2016/2017.

As a result of these planned service reductions for specified improvement areas, it was determined that the extent of the improvements to be maintained at regular services levels within

the existing Local Landscaping Zone L-2E would be different for the residential properties on the west side of Village Center Drive as compared to the residential properties on the east side of Village Center Drive which had been collectively included in the same Zone because of the overall similarity in the improvements being maintained in those residential tracts. Therefore, for fiscal year 2016/2017 those residential properties and associated improvements on the east side of Village Center Drive were established as a new Local Landscaping Zone L-2U with the improvements and parcels on the west side of Village Center Drive remaining as Zone L-2E.

Fiscal Year 2017/2018:

In fiscal year 2017/2018 the following District changes were addressed:

After the approval of the fiscal year 2016/2017 District assessments and prior to the writing of fiscal year 2017/2018 Report, the City Council conducted Property Owner Protest Ballot Proceedings for increased assessments for four underfunded Local Landscaping Zones pursuant to the provisions of the California Constitution Article XIII D. The five Local Landscaping Zones that were balloted for increased assessments included Zones L-2A, L-2K, L-2L, L-2N, and L-2P. The protest ballot proceedings resulted in Zones L-2A, L-2L and L-2P approving the proposed increase to their maximum assessments and those approved new maximum assessment rates were reflected in the fiscal year 2017/2018 Report. In the remaining two Local Landscaping Zones (L-2K and L-2N), there was a majority protest for the proposed assessment increases and those proposed increases were not implemented. As a result of these majority protests, the City Council subsequently directed City staff to implement steps to minimize service levels and reduce the overall cost of maintaining the improvements in these two Zones.

In addition, the fiscal year 2017/2018 Report also incorporated the overall service level and cost reductions that had been implement for Local Landscaping Zones L-2E, L-2P, L-4A, and L-5A which were previously balloted for increased assessments but did not approve those increases.

The steps taken to reduce costs targeted specific improvement areas within each Zone. In many cases, various improvement areas previously being maintained through the District assessments were removed as Zone improvements, reducing the overall maintenance area within those Zones. Additionally, in some Zones, reduced levels of maintenance were implemented in specific areas which may have include limited tree management such as tree removal for dead/diseased trees, weed abatement to meet fire clearance requirements, rodent control, and best management practices (BMP) installation for erosion control when necessary. These services were to be provided on an as-needed basis similar to the baseline servicing identified for establishing general benefit costs. The extent of the areas being reduced to the minimized maintenance service level and the areas that will continue to be maintained at regular services levels or at a modified service level was based on available assessment revenues and varied for each Zone.

On June 26, 2017, the property owners within Local Landscaping Zone L-1B approved a proposed new/increased assessment through a second Property Owner Protest Ballot Proceeding. However, at the request of property owners in Zone L-1B, the new/increased assessments that was approved incorporated the elimination of specific improvement areas that had been previously maintained as part of the Zone improvements in order to reduce costs and associated assessment rate. The fiscal year 2017/2018 Report incorporated the improvements, budget, diagram, and assessments for Zone L-1B outlined in the Engineer's Report prepared in connection with the new/increased assessment that was approved and adopted by the City Council at the conclusion of the Ballot Proceeding.

Fiscal Year 2018/2019:

In fiscal year 2018/2019 the following District changes were addressed:

As part of the City's ongoing efforts to clarify and ensure that the annual District assessments are consistent with the substantive provisions of the California Constitution Article XIII D and the provisions of the Landscaping and Lighting Act of 1972, and in part as a result of planned service reductions for specified improvement areas within the District, it was determined that the overall extent of the improvements to be maintained within the previously established Local Landscaping Zone L-2N (originally established in fiscal year 2013/2014), was different for the overall residential developments as compared to the non-residential properties on Eastside Circle near the entryway to the Zone on Esperanza Road (Esperanza Road/Hidden Hills Road). Therefore, as part of the fiscal year 2018/2019 annual report, the residential properties and development area east of Eastside Circle were established as a new Local Landscaping Zone L-2V and the remaining non-residential properties accessed from Eastside Circle remained as Zone L-2N. While this reorganization of the Zone did not increase the previously adopted maximum assessments allowed, the new Local Landscaping Zone L-2V and new boundaries for Local Landscaping Zone L-2N provided a more accurate reflection of the proportional special benefits that properties received from the local landscaping improvements.

Although the reorganization into Local Landscaping Zone L-2V and the revised Local Landscaping Zone L-2N did not increase the previously adopted maximum assessments allowed, on May 1, 2018, the City Council initiated proceedings and declared its intention to expand the improvements and servicing (maintenance) for Local Landscaping Zone L-2V and to ballot the properties within Zone L-2V for a new or increased assessment. At the fiscal year 2018/2019 annual public hearing, the outcome of the ballot proceeding for Local Landscaping Zone L-2V was unknown and the Annual Engineer's Report was adopted, approving the maximum assessments for both Zone L-2N and L-2V at the same previously authorized adjusted maximum assessment rate. Subsequently, at the August 7, 2018, public hearing for Zone L-2V, property owner ballots regarding the new/increased assessment were tabulated and majority protest did not exist. The City Council approved and adopted the new Maximum Assessment and fiscal year 2018/2019 assessment for Local Landscaping Zone L-2V which included a modified Assessment Range Formula (New inflationary adjustment) and by reference these changes to Local Landscaping Zone L-2V were incorporated into the Annual Report for fiscal year 2018/2019.

Fiscal Year 2019/2020:

In fiscal year 2019/2020 the following District change was implemented:

In fiscal year 2015/2016, the primarily non-residential development area within Local Landscaping Zone L-1A located north and northeast of La Palma Avenue, and south and southwest of the railroad right-of-way running east and west through Zone L-1A (originally established in fiscal year 2013/2014) was established as Zone L-1F with the residential developments north of the railroad right-of-way being retained as Zone L-1A. At that time, it was determined that the improvements being maintained within the original L-1A Zone were the result of and directly associated with the residential developments north of the railroad right-of-way and the properties in the new Zone L-1F primarily received direct special benefit from just the arterial landscaping on La Palma Avenue and the properties within Zone L-1F were no longer assessed for local improvements. In fiscal

year 2019/2020 Local Landscaping Zone L-1F was dissolved pursuant to the provisions of the 1972 Act and any fund balance remaining in that Zone's account was transferred and applied to the fund balance of Arterial Landscaping Zone A-1.

No other notable or consequential changes to the District and/or improvements were proposed or implemented for fiscal year 2019/2020.

Fiscal Year 2020/2021:

In fiscal year 2020/2021 the following District changes were implemented:

Pursuant to the provisions of the California Constitution Article XIII D the City Council conducted three separate Property Owner Protest Ballot Proceedings for new/increased assessments in three underfunded Local Landscaping Zones. The three Local Landscaping Zones that were balloted for increased assessments included Zones L-2G, L-4A, and L-2E. The separate protest ballot proceedings resulted in approval of new maximum assessments and new assessment range formulas (increased assessments) commencing in fiscal year 2020/2021 for Local Landscaping Zone L-4A on May 5, 2020, and for Local Landscaping Zone L-2E on May 19, 2020. However, at the conclusion of the public hearing on February 18, 2020, for Local Landscaping Zone L-2G, the ballot tabulation resulted in a majority protest for the proposed assessment increase. Therefore, in accordance with previously adopted City Council policy, City staff began implementing steps to minimize service levels and reduce the overall cost of maintaining the improvements within Zone L-2G for fiscal year 2020/2021 including the vacation of specific landscaping easements on private property as outlined by the City Council policy.

At the Annual Intent Meeting on June 16, 2020, the City Council preliminarily approved the Annual Engineer's Reported which reflected the proposed vacation of approximately 374,473 square feet of improvements (342,587 square feet of sloped/mostly-sloped area and 31,886 square feet of flat/moderately-sloped area) within Local Landscaping Zone L-2G, which reduced the overall maintenance costs for the Zone. However, as part of that approval, the City Council indicated it would delay the vacation proceedings if property owners within the Zone could garner sufficient petition signatures to re-ballot Zone L-2G for an increased assessment. Prior to the Public Hearing on July 21, 2020, the City received sufficient petitions to warrant the re-ballot of Zone L-2G and the Annual Engineer's Report was revised to assume the postponement of the vacation process and reflect the continued maintenance of the existing Zone L-2G improvements. Subsequently, the City conducted a second Property Owner Protest Ballot Proceeding for a proposed new/increased assessment for Zone L-2G commencing in fiscal year 2021/2022. At the conclusion of the public hearing on November 17, 2020, the ballot tabulation resulted in a majority protest for the proposed assessment increase. Therefore, the City resumed proceedings to vacate specific landscaping easements on private property as soon as possible and implemented reductions in the levels of maintenance in specific areas as needed to reflect available assessment revenues including limited or modified tree management such as tree removal for dead/diseased trees, weed abatement to meet fire clearance requirements, rodent control, and best management practices (BMP) installation for erosion control when necessary. These services may be provided on an as-needed basis similar to the baseline servicing identified for establishing general benefit costs. The extent of any additional service level reductions as well as the specific locations and service level reductions are determined by the Public Works Director based on available assessment revenues and in accordance with City Council policy.

In addition, commencing with fiscal year 2020/2021, the landscaping and related improvements that are specifically associated with the Old Pomegranate Trail as well as the landscaping and related improvements adjacent to the Susanna Bixby Bryant Museum and Botanic Garden (previously maintained as part of Zone L-1D) were removed as District improvements. With the elimination of these improvements from the District, Local Landscaping Zone L-1D was reconfigured to include only those properties in proximity to the remaining landscape improvement areas within Zone L-1D and that receive a special benefit from those remaining improvements.

Fiscal Year 2021/2022:

In fiscal year 2021/2022, as part of the ongoing annual review of the improvements associated with each Zone, and to ensure consistency throughout the District, various improvement areas presented in "Part V- Assessment Diagrams" and the improvement descriptions in "Part I - Plans and Specifications" of the fiscal year 2021/2022 Report were updated to accurately reflect the landscaping areas and associated square footage currently being maintained in each landscaping Zone. As part of these updates, some improvement areas at the intersection of Valley View Avenue and Lakeview Avenue in proximity to Lakeview Elementary School, as well as on Bastanchury Road in proximity to Yorba Linda High School have been reclassified as arterial landscaping improvements rather than as local landscaping improvements. Also reflected were revised improvement areas to be maintained within Local Landscaping Zone L-2G commencing in fiscal year 2021/2022 after the second majority protest to increase the assessments in November 2020. These new improvement areas incorporated the elimination of the various vacated easements and service reductions necessary to bring the annual expenditures for L-2G in line with available revenues.

Fiscal Year 2022/2023:

In fiscal year 2022/2023, as part of the ongoing annual review of the improvements associated with each Zone, and to ensure consistency throughout the District, various improvement areas presented in "Part V- Assessment Diagrams" and the square footage discussed in the improvement descriptions in "Part I - Plans and Specifications" of the fiscal year 2022/2023 engineer's report were updated to more accurately depict the landscaping areas and associated square footage being maintained by the LMAD. These modifications were not considered significant changes and for the most part involved minor updates to the maintained improvement areas previously depicted in the fiscal year 2021/2022 engineer's report. Specifically, the Assessment Diagrams and improvement descriptions for Local Landscaping Zones, L-1A, L-1D, L-2B, L-2D, and L-4A were updated.

No other notable or consequential changes to the District and/or improvements occurred since the adoption of the prior fiscal year's engineer's report.