



City of Yorba Linda

Street Lighting and Landscaping Maintenance District

Engineer's Report

Establishment of
New/Increased Assessments
Local Landscaping Zone L-1A

Fiscal Year 2026/2027

Intent Meeting: March 17, 2026

Public Hearing: May 5, 2026

FEBRUARY 2026
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ENGINEER'S REPORT AFFIDAVIT

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

**Establishment of New/Increased Assessments
Local Landscaping Zone L-1A**

Fiscal Year 2026/2027

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

This Report and the enclosed budget, diagrams and descriptions outline the new or increased ("new/increased") assessments proposed to be levied for Local Landscaping Zone L-1A within the Street Lighting and Landscaping Maintenance District in the City of Yorba Linda commencing in fiscal year 2026/2027. The new/increased assessments are deemed necessary to adequately maintain the improvements in the Zone. The boundaries of Local Landscaping Zone L-1A include each lot, parcel, and subdivision of land that will receive a special benefit from the proposed improvements to be provided, as the same existed at the time of the passage of the Resolution of Intention and described herein. Reference is hereby made to the Orange County Assessor's maps for a detailed description of the lines and dimensions of parcels within Local Landscaping Zone L-1A. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2026.

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

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Tyrone Peter
PE # C 81888

Table of Contents

- Introduction 1**
 - Ballot Proceedings..... 2**
 - Report Content..... 3**

- Part I — Plans and Specifications..... 5**
 - District Overview..... 5**
 - Zones of Benefit 5
 - Description of Improvements 6
 - Local Landscaping Zone L-1A 6**

- Part II — Method of Apportionment 8**
 - Legislative Authority and Provisions 8**
 - 1972 Act..... 8
 - California Constitution 8
 - Benefit Analysis 9**
 - Special Benefits..... 9
 - General Benefit 9
 - Assessment Methodology 11**
 - Land Use Classifications 12
 - Zone L-1A Equivalent Benefit Unit Summary..... 15
 - Calculation of Assessments..... 16
 - Annual Inflationary Adjustment (Assessment Range Formula) 17

- Part III — Proposed Zone Budget 19**
 - Zone L-1A Proposed Budget and Assessment Rate 20**

- Part IV — Assessment Roll 21**

- Part V — Zone Diagram 22**
 - Local Landscaping Diagram Zone L-1A (Proposed Improvements FY 2026/2027) 23**

- Appendix A — Improvement Summary Description 24**
 - Local Landscaping Zone L-1A 24**

Introduction

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

Street Lighting and Landscaping Maintenance District

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

This Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the improvements and services to be provided within the local landscaping zone of benefit ("Zone) identified as Zone L-1A; and the levy and collection of the proposed new/increased annual assessments related thereto to fund the costs and expenses required to service and maintain the improvements that provide special benefits to those parcels commencing in fiscal year 2026/2027.

Annually, the City establishes the District's assessments for each Zone based on an estimate of the costs to maintain, operate and service the improvements in those Zones in conjunction with available revenues including fund balances, general benefit contributions, additional City contributions, and current assessment limits. In recent fiscal years, the net Total Eligible Special Benefit Expenses budgeted for Local Landscaping Zone L-1A, (Total Annual Expenses minus General Benefit Expenses), has exceeded the amount that can be collected from annual assessments at the currently authorized special benefit assessment rates. As a result, budget adjustments have been made including eliminating or reducing the amount being collected for operational reserves and capital improvement projects and at the discretion of the City Council, the City may implement service reductions.

To fully fund the improvements that are considered special benefits to properties in Local Landscaping Zone L-1A, the City Council has determined that it is appropriate and in the public's best interest to propose new/increased assessments that address the estimated special benefit improvement costs within the Zone including, but not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the proportional operation and administration of the District and Zone; and the collection of funds for operational reserves as well as periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act.

This Report outlines 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 landscaping improvements within Zone L-1A commencing in fiscal year 2026/2027. The annual assessments (new/increased maximum assessment) proposed to be levied on properties as described herein will provide a reasonable funding source for the continued operation and maintenance of designated Zone L-1A landscaping improvements that provide special benefits to the properties to be assessed.

The net annual special benefit cost to provide the improvements in Zone L-1A is based on 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. This net special benefit cost of providing these improvements and services (total annual expenses minus general benefit expenses) is proportionally 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 those District/Zone 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.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Engineer's 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 Engineer's Report and each section, subsection, 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.

Ballot Proceedings

Pursuant to the provisions of Article XIII D, Section 4 of the California Constitution, the City shall conduct a property owner protest ballot proceeding (referred to as "Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments, and written protests regarding the levy of the proposed new/increased assessments. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists:

"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If majority protest exists for the proposed new/increased Zone assessment, further proceedings to implement the proposed new/increased assessment for Zone L-1A shall be abandoned at that time. However, the City Council may continue to levy and collect annual assessments for the improvements provided in the Zone at an assessment rate which is less than or equal to the previously approved and adopted maximum assessment rate (including the inflationary adjustment). If tabulation of the ballots indicates that a majority protest does not exist for the proposed new/increased assessments and the assessment range formula presented and described herein, the City Council may adopt this Report (as submitted or amended), approve the assessment diagram, and confirm the new/increased assessment rate and assessments as presented herein. In such case, the assessments as approved shall by reference be made part of and incorporated into the District's "Engineer's Annual Report Fiscal Year 2026/2027" and together with other District Zones, the annual assessments for these properties and the other properties within the District, shall be submitted to the Orange County Auditor/Controller for inclusion on the property tax roll for each affected parcel.

Report Content

This Report consists of five (5) parts:

Part I

Plans and Specifications: This section provides an overall description of Local Landscaping Zone L-1A and the improvements for which parcels are assessed. The proposed new/increased assessments as outlined in this Report are based on these local landscaping improvements and appurtenant facilities that provide a special benefit to the properties within the Zone including operational expenses authorized pursuant to the 1972 Act. The plans and specifications contained in this section of the Report describe the overall nature and extent of the improvements. In conjunction with these descriptions of the improvements a visual depiction of the landscape improvement areas is provided in the Zone boundary diagram (refer to Part V, Zone Diagram). Along with the Zone Diagram, Appendix A provides a more detailed description of the improvement areas. More detailed information regarding the specific plans and specifications are on file in the Engineering 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 improvements to be provided within Local Landscaping Zone L-1A (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 ballot proceeding conducted in 1997.

Part III

Proposed Zone Budget: This section includes an estimate of the annual costs to operate, maintain, and service the local landscaping improvements and appurtenant facilities within Zone L-1A. The budget for Zone L-1A 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. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. While not shown as a budgeted expenditure at this time, if the proposed assessments are approved, the City Council may at its discretion provide a temporary advance (loan) to fund and expedite capital improvement projects (repair and rehabilitation of the improvements) within the Zone as deemed necessary and/or convenient for the ongoing maintenance and servicing of the Zone improvements. Such loans will be paid back over time by the assessments utilizing the funds being collected for CIP and Rehabilitation Funding, and/or Operational Reserves. Ultimately, 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 Roll contains a listing of all Assessor Parcel Numbers of the properties within Local Landscaping Zone L-1A and each parcel's corresponding "Balloted Maximum Assessment" commencing in fiscal year 2026/2027. The proposed assessment amounts balloted, and which may be levied and collected commencing in fiscal year 2026/2027 for each parcel is based on the parcel's calculated proportional special benefit as outlined in the Method of Apportionment (Part II of this Report) and the maximum assessment rate established by the estimated Zone Budget (Part III of this Report). Due to the number of parcels within Local Landscaping Zone L-1A, the Balloted Maximum Assessments (Assessment Roll) shall be 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 contained in that electronic file are made part of this Report.

Part V

Zone Diagram: This section of the Report contains a diagram showing the boundaries of Local Landscaping Zone L-1A proposed for fiscal year 2026/2027, which incorporates the parcels determined to receive special benefits from the District improvements proposed to be provided in Zone L-1A for the assessments being proposed. This diagram also provides a visual depiction of the location of the landscape improvement areas to be maintained as part of this ballot proceeding. Parcel identification, the lines and dimensions of each lot, parcel, and subdivision of land within Local Landscaping Zone L-1A as shown on this diagram and listed on the Assessment Roll are inclusive of such parcels 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 Local Landscaping Zone L-1A.

Part I — Plans and Specifications

District Overview

The territory within the District consists of all lots and 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 landscape areas including greenbelts, slopes, local trails, and open space areas within various landscape zones. These landscape 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.

As of fiscal year 2025/2026, the District was 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;
 - L-3;
 - L-4A and L-4B; and
 - L-5A, L-5B and L-5C;
- One 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 those District Zones. The maintenance of the landscape improvements may also include various appurtenances that may include but are 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 boundaries of each Local Landscaping Zone is 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 developments and properties within the Zone derive from those improvements based on the proximity of those properties to the proposed improvements and the nexus between the development of the properties that required or facilitated the installation of those improvements or were otherwise necessary for the development of those benefiting properties. While most local landscape improvements are specifically associated with specific developments or development areas, some improvements (most often greenbelts and/or trails) may be located between two or more Zones and/or extend from one Zone to the next and such improvements may reasonably be considered shared improvements. In such cases, the special benefits and overall cost of providing such improvements are proportionately shared by parcels in each of the benefiting Zones.

The improvements proposed specifically for Zone L-1A and for which parcels receive special benefits are generally described in the following.

Local Landscaping Zone L-1A

The following is a brief description and summary of the landscaped areas associated with Local Landscaping Zone L-1A which are specifically addressed in this Report. A visual depiction of the location of the proposed landscape improvement areas is provided in the Zone Diagram in Part V of this Report, and a more detailed summary of the improvements is provided in Appendix A. In connection with these landscaped areas, the maintenance of the improvements may also include various appurtenances such as monuments, fencing, retaining walls, ornamental lighting, signage, and related irrigation, drainage, and electrical equipment. The appurtenances associated with this Zone are not specifically identified in this Report, but the cost of maintaining such appurtenances is incorporated in the City's estimated landscape budget.

As part of this Ballot Proceeding, the proposed improvements that will proportionately benefit and are shared by the properties within this Local Landscaping Zone include the maintenance, servicing, and operation of approximately 1,665,380 square feet of designated landscape improvement area that incorporates an estimated 1,940 square feet of irrigated median landscaping and 735 square feet of non-irrigated/hardscape median area; 1,348,150 square feet of sloped/mostly-sloped landscaped area including 1,333,900 square feet of irrigated landscaping and 14,250 square feet of non-irrigated area; and 314,555 square feet of flat or moderately-sloped landscaped area including 78,265 square feet of irrigated landscaped area, 185,905 square feet of non-irrigated reduced maintenance area, and 50,385 square feet of 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, specifically Zone L-1A as discussed herein, reflects the composition of parcels within the District and the improvements and activities to be provided, and is 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 addressed in this Report have been identified and allocated to properties within Local Landscaping Zone L-1A based on special benefits as outlined by Article XIII D of the California Constitution. The improvements provided, maintained, and serviced in this Zone and for which properties may be assessed are considered local landscape improvements and related amenities that were installed in connection with the development of the properties and/or would otherwise be necessary or required for the development of properties within the Zone. The assessments and method of apportionment are based on the premise that the maintenance of these local improvements and/or property-related services would otherwise not have been required without the development of the parcels within the Zone and these parcels receive a particular and distinct benefit (special benefit) from the ongoing maintenance of the identified improvements as outlined by Article XIII D of the California Constitution.

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 and servicing of the landscaped areas and appurtenant facilities within Local Landscaping Zone L-1A provide aesthetic benefits to properties within the zone boundaries 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 each respective Zone. 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 the public at large or to properties outside each Zone, collectively if the improvements within each respective Zone are not properly maintained, it is the parcels within those respective Zones that would be aesthetically burdened. Additionally in many cases, the street landscaping and green space areas (slopes, greenbelts and/or trails) provide a physical buffer and open space around the developments and between properties and serve as a pleasant aesthetic amenity that enhances the approach to the parcels as well as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. As a result, the maintenance of these landscaped improvements provide particular and distinct benefits to the properties and developments within each Zone.

General Benefit

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 within Local Landscaping Zone L-1A, it is evident that the improvements within Zone L-1A have been installed as part of the development of properties or are improvements that would otherwise be shared by and/or considered essential elements for development of those properties to their full and best use. Although the various Zone improvements may be located on public streets and various right of ways, easements or other identified maintenance areas that are often visible and/or accessible to the general public, it is evident that the ongoing maintenance of these improvements (particularly the level of maintenance and servicing) is only necessary for the appearance and advantage of the properties that are in proximity to the improvements and directly associated with those improvements (properties within each respective Zone) and the

improvements within those Zones are not directly associated with or required for the particular benefit or development of any properties outside each respective Zone. It is also evident that: (1) the maintenance of these improvements and the level of maintenance provided, has a direct and particular advantage (i.e., special benefit) only to those properties in close proximity to the improvements, including those developments and properties that are directly accessed from the streets where the improvements are located; and (2) such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, limits any indirect or incidental benefit that the public at large or properties outside the District receive from such improvements.

In the absence of a special funding district and zones, the City's maintenance of the various landscaping improvements would, for the most part, be limited to tree management services necessary to ensure public safety and protection of property, minimal weed abatement, and as needed rodent control and erosion control services for the various landscape easement areas. This basic or baseline level of service would typically provide for periodic servicing of the improvement areas (generally once or twice annually) or on an as-needed basis. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from slope failures. However, this baseline level of service results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance that can be provided through District assessments.

Based on service provider cost estimates provided to the City, the cost to provide the baseline level of service for flat or moderately-sloped landscaped areas was estimated to be approximately \$1,168 per acre (\$0.026810 per square foot) including medians, parkway side panels, greenbelts, trails and/or areas identified as natural vegetation or minimal/modified/fallow-landscaped areas; and approximately \$1,667 per acre (\$0.038268 per square foot) for slope landscaping. 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 this baseline service 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 or moderately-sloped landscaped areas a rate of \$0.028151 per square foot (\$0.026810 + 5%) is applied to calculate the general benefit costs for the assessed improvements and for sloped landscaped areas a rate of \$0.040181 per square foot (\$0.038268 + 5%) is applied to calculate the general benefit costs for the assessed improvements.

Utilizing the per square foot costs outlined above and the square footages of the improvement areas in the Zone, the following table summarizes the estimated baseline general benefit costs calculated for Local Landscaping Zone L-1A:

Estimated General Benefit Landscaping Costs

Landscape Zone		General Benefit Cost
Local Zone	L-1A	\$63,212

Other Landscaping General Benefits

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

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

Although these types of benefits might best be characterized as indirect consequences of the special benefit of the landscape maintenance provided to parcels served by the District, for the purposes of this Report we assume these types of benefits to be general benefits, albeit general benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent (1.0%) of the annual maintenance expenditures for Local Landscaping Zone improvements. Therefore, the costs associated with these indirect or incidental general benefits has been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Landscaping Zone. Together with the baseline general benefit cost previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budget for Zone L-1A (Part III of this Report) as the "General Benefit Expenses (City Funded)".

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 the Yorba Linda Street Lighting and Landscaping Maintenance 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 98% of the parcels in the District. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District and respective Zones for the cost of improvements associated with that property. The following provides an overall description of the various land use classifications assigned to properties in the District and the proportional special benefit (weighted allocation) for those land uses. For reference purposes, the following addresses all land use designations currently applied in the District, however the properties within Local Landscaping Zone L-1A are comprised of properties identified as Single-Family Residential Parcels, Public School Parcels, Park Parcels, Vacant/Undeveloped Parcels, or Exempt Parcels but a couple Vacant/Undeveloped Parcels have restricted development acreage and are therefore treated as Special Case Parcels.

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

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

Park Parcels — 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 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. 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]).

Vacant/Undeveloped Parcels — 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]).

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

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

*** The following Land Use Classifications are not germane to Zone L-1A but are applicable in various Zones of the District and are provided herein for reference purposes only.**

*** Residential Multi-Family Parcels and Mobile Home Parks** — This land use classification identifies properties that are used for residential purposes but contain more than a single residential unit on the parcel (parcels with more than one dwelling). Due in part to the development and population densities associated with these types of dwelling units (reduced unit size compared to the typical density and size of single-family units), Multi-Family Residential Parcels and Mobile Home Parks have been assigned a weighted proportional special benefit factor of 0.8 EBU per Unit and 0.5 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.

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

*** Golf Course Parcels** — This classification includes all parcels that are identified as all or a portion of a golf course. Such properties, like schools are somewhat unique in that the property use is a combination of developed non-residential and vacant/rural/park use. However, unlike schools, a more significant portion of the acreage for such development would be considered vacant/rural/park. In order to establish a proportional calculation of the special benefits for such properties from the District improvements as compared to other property uses, parcels identified as Golf Course Parcels shall be assigned a proportional EBU of 1.50 EBU per acre (similar to School Parcels), but recognizing that much of the acreage associated with these parcels is vacant/rural/park acreage, the maximum acreage applied in the special benefit calculation shall be limited to a maximum of 5 acres per parcel (APN). (e.g., A 10.00-acre parcel identified as a golf course parcel is assigned 7.50 EBU [5.0 acres x 1.50 EBU/acre]).

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	
(1) Residential Single-Family	1.000	EBU per Unit
Residential Multi-Family	0.800	EBU per Unit
Mobile Home Park	0.500	EBU per Unit/Space
Non-Residential Developed	3.000	EBU per Acre
(1) School (Public/Private)	1.500	EBU per Acre
Planned Residential Development	1.000	EBU per Unit
(1) 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)
(1) Special Case	1.250	EBU per Adjusted Acreage
(1) Exempt	0.000	EBU per Acre

(1) Land Use Classification that are or may be applicable to properties in Local Landscaping Zone L-1A

Zone L-1A Equivalent Benefit Unit Summary

The following is a summary of the Equivalent Benefit Units applicable to the various land use classifications identified in Local Landscaping Zone L-1A:

Land Use	Parcels	Assessed Parcels	Units	Actual Acreage	Applied Acreage	EBUs
Residential Single-Family	1,199	1,199	1,199	-	-	1,199.0000
School (Public/Private)	1	1	-	20.483	20.483	30.7245
Park	4	4	-	20.591	11.809	8.8568
Vacant/Rural (Undeveloped)	5	5	-	28.636	11.643	8.7323
Exempt	7	-	-	60.453	60.454	-
Totals	1,216	1,209	1,199	130.163	104.389	1,247.3136

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";

$$\text{Total Annual Expenses} - \text{General Benefit Expenses} = \text{Total Eligible Special Benefit Expenses}$$

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":

$$\text{Eligible Special Benefit Expenses} \pm \text{Funding Adjustments/Contributions} = \text{Balance to Levy}$$

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels receiving special 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.

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

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

Note: As part of these proceedings to ballot property owners for new/increased assessments, the proposed new maximum assessments outlined in this Report are intended to fully support the costs and expenses identified as "Special Benefit Expenses". Therefore, the "Funding Adjustments/Contributions" referenced above are not applicable to the calculation of the assessments described in this Report for Local Landscaping Zone L-1A, and the "Balance to Levy" represents the total "Special Benefit Expenses".

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 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 notice and balloting procedures simply because of inflationary factors.

Proposed New Assessment Range Formula for Local Landscaping Zone L-1A:

Commencing with fiscal year 2027/2028 and each fiscal year thereafter, the maximum assessment rate established for the improvements in the previous fiscal year for Local Landscaping Zone L-1A 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.

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 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-1A. 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.

The Assessment Range Formula applicable to other District Zone Assessments for parcels in Zone L-1A 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 applicable Zone may be adjusted by the percentage increase of the Local Consumer Price Index (CPI). The Consumer Price Index used for the inflationary adjustment shall be for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be 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 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.

Part III — Proposed Zone Budget

The following proposed budget outlines the estimated costs to fund, maintain and service the various landscaping improvements and related amenities that provide special benefits to properties within Local Landscaping Zone L-1A for fiscal year 2026/2027. In recent fiscal years, the total eligible special benefit expenses identified to ensure adequate and proper servicing and maintenance of the improvements for Local Landscaping Zone L-1A have not been fully funded by the assessment revenues generated at the existing maximum assessment rate. As a result, it may have been necessary for City staff to reduce or eliminate the collection of funding for operational reserves and/or long term repairs, replacements, and rehabilitation and/or reduce maintenance, services and activities associated with the improvements. Recognizing that these revenue shortfalls are expected to continue and may likely increase over the years as a result of inflation, the City is proposing to ballot property owners within Zone L-1A for a new/increased maximum assessment including a modified assessment range formula that would fund the estimated total eligible special benefit expenses budgeted to provide the improvements for the Zone as outlined in this Report. The following budget identifies those estimated expenses and the resulting "Proposed Maximum Assessment Rate per EBU" for fiscal year 2026/2027 being presented to the property owners of record in a property owner protest ballot proceeding required pursuant to the provisions of the California Constitution.

Zone L-1A Proposed Budget and Assessment Rate

BUDGET ITEMS	Local Landscaping Zone L-1A Fiscal Year 2026/2027 Proposed Budget Maximum Assessment
Annual Maintenance Expenses	
Personnel, Maintenance, Operations	\$ 159,674
Contractual Services	\$ 591,385
Landscape Utilities	<u>\$ 162,469</u>
Total Annual Maintenance Expenses	\$ 913,527
Capital Improvement Project & Rehabilitation	
Planned CIP & Rehabilitation Expenditures	\$ -
CIP & Rehabilitation Fund Collection	<u>128,906</u>
Total CIP & Rehabilitation Funding	\$ 128,906
Incidental Operational Expenses	
Operational Reserve Funding	\$ 91,353
City Administration/Professional Fees	\$ 68,803
County Administration Fees	3,608
Miscellaneous Administration Expenses	<u>1,032</u>
Annual Administration Expenses	<u>73,443</u>
Total Annual Incidental Expenses	\$ 164,796
TOTAL EXPENSES	\$1,207,228
FUNDING ADJUSTMENTS/CONTRIBUTIONS	
General Benefit Expenses (City Funded)	<u>(72,347)</u>
TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES	\$1,134,881
Funding Adjustments / Contributions	<u>\$ -</u>
TOTAL PROPOSED BALANCE TO LEVY	\$1,134,881
DISTRICT STATISTICS	
Total Parcels	1,215
Parcels Levied	1,208
Total Benefit Units	1,247.3136
Full Special Benefit Cost Recovery Rate per EBU	\$909.8606
Proposed Maximum Assessment Rate per EBU	\$910.00
Total Balloted Assessment Amount	\$1,141,291.84
RESERVE & CIP FUND BALANCES	
Beginning Fund Balance	\$ -
Reserve Fund Collection	91,353
Capital Improvement Fund Collection	128,906
Fund Balance Transfer	<u>-</u>
Collections / (Contributions)	<u>220,258</u>
Estimated Ending Fund Balance	\$ 220,258

Part IV — Assessment Roll

Due to the number of parcels in Local Landscaping Zone L-1A, the Assessment Roll containing the proposed new/increased maximum assessment for fiscal year 2026/2027 (a listing of the parcels to be assessed within Local Landscaping Zone L-1A along with the maximum assessment amounts to be balloted) 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 incorporates each parcel identified within Local Landscaping Zone L-1A and the balloted maximum assessment amount proposed for fiscal year 2026/2027. 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 pending the outcome of the Ballot Proceedings and/or 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 2026/2027.

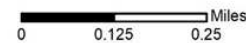
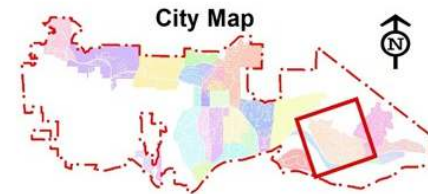
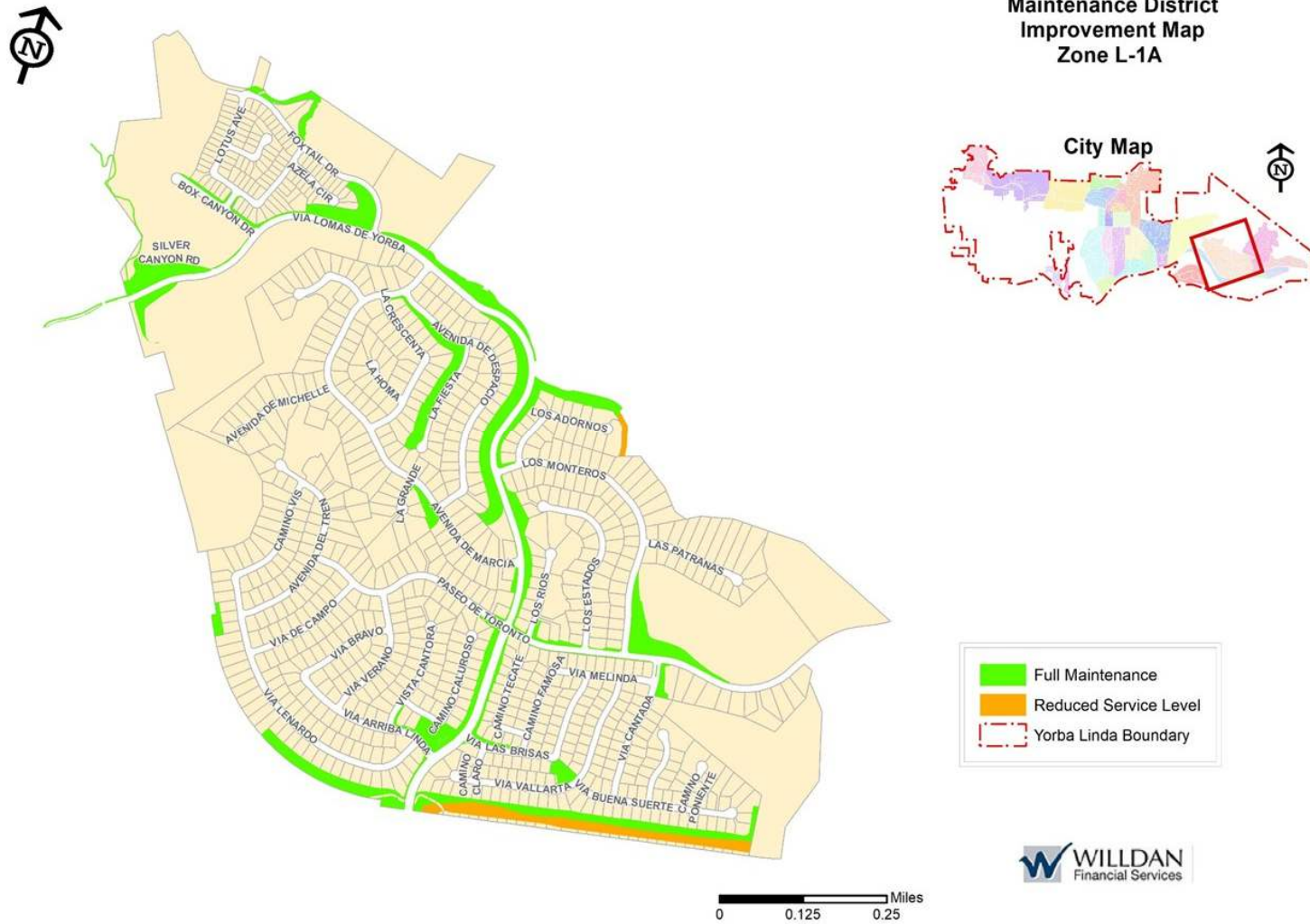
Part V — Zone Diagram

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 page contains a diagram that shows the boundaries of Local Landscaping Zone L-1A and the location of the proposed landscape improvement areas for which properties within the Zone are being balloted for a new/increased special benefit assessment to support the ongoing annual expenses associated with the maintenance and operation of the improvements proposed to be maintained.

The parcels within Zone L-1A consist of all lots, parcels and subdivisions of land currently identified within the boundaries of the Zone as depicted by this diagram and shall ultimately consist of and be dictated by the lines and dimensions of those lots, parcels, and subdivisions of land as shown on the Orange County Assessor's parcel maps for fiscal year 2026/2027. By reference the Orange County Assessor's parcel maps are incorporated herein and made part of this Report. The following diagram depicts the boundaries of the properties within Local Landscaping Zone L-1A and this diagram along with the Assessment Roll incorporated in this Report by reference, constitute the proposed Assessment Diagram for Zone L-1A for fiscal year 2026/2027.

Local Landscaping Diagram Zone L-1A (Proposed Improvements FY 2026/2027)

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



Appendix A — Improvement Summary Description

Local Landscaping Zone L-1A

The landscape areas for Local Landscaping Zone L-1A may include but are not limited to approximately:

- 114,811 square feet of irrigated sloped/mostly-sloped landscape improvements located on the southeast side of Avenida de Marcia starting at La Crescenta, northeast to Avenida de Despacio, then east on the south side of Avenida de Despacio, and then south along the east side of La Fiesta to almost the end of the cul-de-sac.
- 14,245 square feet of non-irrigated reduced maintenance (fuel modification) area located behind the homes east of the Los Adornos cul-de-sac and south of the drainage channel way.
- 47,798 square feet of irrigated sloped/mostly-sloped landscape improvements located along the drainage channel way situated east of Via Lomas de Yorba East and north of Los Adornos and generally north of Los Monteros.
- 11,403 square feet of irrigated sloped/mostly-sloped landscape improvements located east of Via Lomas de Yorba East along the drainage basin and channel way situated between the homes and the channel way which is located north of (behind) the homes on Los Adornos.
- 8,175 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Box Canyon Drive east of Rosewood Drive, including the return at Box Canyon Drive and Via Lomas de Yorba West.
- 10,383 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Box Canyon Drive west of Rosewood Drive.
- 448 square feet of irrigated flat/moderately-sloped landscape improvements located at the northeast corner of Via Lomas de Yorba West and Copper Canyon Road. This improvement area extends approximately 340 feet north on the east side of Via Lomas de Yorba West and 400 feet east on the north side of Copper Canyon Road to the driveway of the Hills Condominium Community.
- 107,613 square feet of irrigated sloped/mostly-sloped landscape improvements located at the northeast corner of Los Monteros and Paseo de Toronto. This improvement area extends approximately 850 feet east of Los Monteros on the north side of Paseo de Toronto and approximately 640 feet north of Paseo de Toronto on the east side of Los Monteros.
- 1,127 square feet of irrigated sloped/mostly-sloped landscape improvements located on the east side of Via Cantada from Paseo de Toronto south past Via Melinda, a distance of approximately 250 feet, as well as the return at the southeast corner of Via Cantada and Paseo de Toronto including approximately another 30 feet along the south side of Paseo de Toronto to the first residential driveway.
- 2,358 square feet of irrigated flat/moderately-sloped landscape improvements located at the northwest corner of Via Lomas de Yorba East and Via Arriba Linda.

- 2,589 square feet of irrigated flat/moderately-sloped landscape improvements located at the northeast corner of Via Lomas de Yorba East and Via Las Brisas, including a portion of the maintained areas on the north side of Via Las Brisas and the east of Via Lomas de Yorba East.
- 2,701 square feet of irrigated sloped/mostly-sloped landscape improvements located at the northeast corner of Via Lomas de Yorba East and Via Las Brisas, including a portion of the maintained areas on the north side of Via Las Brisas and the east of Via Lomas de Yorba East.
- 247 square feet of irrigated flat/moderately-sloped landscape improvements located at the northeast corner of Via Lomas de Yorba East and Via Las Brisas.
- 1,452 square feet of irrigated flat/moderately-sloped landscape improvements located at the southeast corner of Via Lomas de Yorba East and Via Las Brisas, including the south side of Via Las Brisas to a point approximately 150 feet east of Via Lomas de Yorba East.
- 85,029 square feet of irrigated sloped/mostly-sloped landscape improvements located on the northwest corner of Via Lomas de Yorba West and Foxtail Drive starting on the north side of Via Lomas de Yorba West from a point approximately 440 feet northeast of Box Canyon Drive to Foxtail Drive and then the west side of Foxtail Drive extending north and west approximately 470 feet.
- 22,382 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Foxtrail Drive between Woodland Avenue and Lotus Avenue. (This area is on the north and east side of parcel 329-071-02).
- 7,972 square feet of irrigated flat/moderately-sloped landscape improvements located on the north side of Foxtrail Drive between Woodland Avenue and Lotus Avenue adjacent to the street.
- 10,338 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Foxtrail Drive between Woodland Avenue and Lotus Avenue. (This particular area is on the northwest side of parcel 329-071-01).
- 24,036 square feet of irrigated sloped/mostly-sloped landscape improvements located on the east side of La Grande from a point approximately 100 feet south of Avenida de Marcia, including the southeast corner return of La Grande and Avenida de Marcia, and the southwest side of Avenida de Marcia to a point approximately 350 feet southeast of La Grande.
- 19,766 square feet of irrigated flat/moderately-sloped landscape improvements located on the south side of Via Las Brisas at Camino Dorado and northwest of Via Vallarta at Via Buena Suerte. (Portion of Las Brisas Park).
- 3,742 square feet of irrigated sloped/mostly-sloped landscape improvements located on the south side of Via Las Brisas at Camino Dorado and northwest of Via Vallarta at Via Buena Suerte. (Portion of Las Brisas Park).
- 1,815 square feet of non-irrigated trail/pathway/walkway or sidewalk improvements located on the south side of Via Las Brisas at Camino Dorado and northwest of Via Vallarta at Via Buena Suerte. (Walkways and playground area within Las Brisas Park).

- 292 square feet of irrigated sloped/mostly-sloped landscape improvements located on the south side of Via Las Brisas at Camino Dorado and northwest of Via Vallarta at Via Buena Suerte. (Portion of perimeter planter area along Via Vallarta).
- 97 square feet of irrigated sloped/mostly-sloped landscape improvements located on the south side of Via Las Brisas at Camino Dorado and northwest of Via Vallarta at Via Buena Suerte. (Portion of perimeter planter area along Via Las Brisas).
- 2,575 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Los Monteros between Los Adornos and Via Lomas de Yorba East.
- 4,917 square feet of irrigated sloped/mostly-sloped landscape improvements located on the east side of Los Rios extending approximately 150 feet north of Paseo de Toronto (the first residential driveway north of Paseo de Toronto). This area includes half of the return at the northeast corner of Paseo de Toronto and Los Rios.
- 93,834 square feet of irrigated sloped/mostly-sloped landscape improvements located generally east of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Buena Suerte.
- 95,253 square feet of non-irrigated reduced maintenance improvement area located generally east of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Buena Suerte.
- 71,618 square feet of irrigated sloped/mostly-sloped landscape improvements located generally east of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Vallarta. This area includes the trail access off of Via Lomas de Yorba East.
- 90,652 square feet of non-irrigated reduced maintenance improvement area located generally east of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Vallarta. This area includes the trail access off Via Lomas de Yorba East.
- 14,515 square feet of irrigated sloped/mostly-sloped landscape improvements located generally west of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Lenardo. This area includes the trail access off Via Lomas de Yorba East.
- 93,497 square feet of irrigated sloped/mostly-sloped landscape improvements located generally west of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Lenardo.
- 15,196 square feet of irrigated sloped/mostly-sloped landscape improvements located generally west of Via Lomas de Yorba East, between the railroad right-of-way and the homes on the south side of Via Lenardo. (Adjacent to parcels 353-281-03, 353-281-04, and 353-281-05).
- 592 square feet of median island improvements located on Paseo de Toronto west of the intersection of Via Lomas de Yorba East and Paseo de Toronto.
- 17,234 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Paseo de Toronto from the northeast corner of Via Lomas de Yorba East and Paseo de Toronto, east to the northwest corner of Paseo de Toronto and Los Monteros.

- 5,863 square feet of irrigated flat/moderately-sloped landscape improvements located on the south side of Paseo de Toronto between Via Lomas de Yorba East and Via Cantada.
- 18,342 square feet of non-irrigated trail/pathway/walkway or sidewalk improvements located generally west of Via Lomas de Yorba West, south of Box Canyon Drive, and north of railroad right-of-way. Portion of the interconnected trail starting at the trail along Via Lomas de Yorba West.
- 632 square feet of median island improvements located on Via Arriba Linda between Via Lomas de Yorba East and Via Lenardo.
- 6,850 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Via Arriba Linda from the western lot line of the park (also the eastern lot line of parcel 353-181-25) to Vista Cantora, and also the east side of Vista Cantora from Via Arriba Linda to Via Lampara.
- 7,127 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Via Arriba Linda from Via Lomas de Yorba East to the western lot line of the park which is also the eastern lot line of parcel 353-181-25. This area includes a portion of the return at the corner of Via Arriba Linda and Via Lomas de Yorba East.
- 740 square feet of median island improvements located on Via Cantada between Paseo de Toronto and Via Melinda.
- 13,514 square feet of irrigated sloped/mostly-sloped landscape improvements located on the east side of Via Cantada from Paseo de Toronto south past Via Melinda, a distance of approximately 250 feet, as well as the return at the southeast corner of Via Cantada and Paseo de Toronto including approximately another 30 feet along the south side of Paseo de Toronto to the first residential driveway.
- 712 square feet of median island improvements located on Via Las Brisas between Via Lomas de Yorba East and Camino Famosa.
- 8,738 square feet of irrigated sloped/mostly-sloped landscape improvements located on the north side of Via Las Brisas between Via Lomas de Yorba East and Camino Famosa.
- 1,098 square feet of irrigated flat/moderately-sloped landscape improvements located on the east and north sides of Via Lomas de Yorba East from approximately 160 feet north of the railroad right-of-way, north to Foxtail Drive.
- 232,047 square feet of irrigated sloped/mostly-sloped landscape improvements located on the east and north sides of Via Lomas de Yorba East from approximately 160 feet north of the railroad right-of-way, north to Foxtail Drive.
- 230,685 square feet of irrigated sloped/mostly-sloped landscape improvements located on the west and southwest sides of Via Lomas de Yorba East from a point approximately 100 feet north of the railroad right-of-way (a point approximately 380 feet south of Via Arriba Linda), north to a point approximately 515 feet east of Avenida Marcia. This square footage also incorporates the return and side panel areas on the north and south sides of Paseo de Toronto just west of Via Lomas de Yorba East.
- 28,078 square feet of non-irrigated trail/pathway/walkway or sidewalk improvements located on the north and west sides of Via Lomas de Yorba West between La Palma Avenue and Foxtail Drive.

- 2,341 square feet of irrigated flat/moderately-sloped landscape improvements located on the north and west sides of Via Lomas de Yorba West between La Palma Avenue and Foxtail Drive.
- 71,627 square feet of irrigated sloped/mostly-sloped landscape improvements located on the portion below the v-ditch of the area on the north side of Via Lomas de Yorba West between railroad crossing and Box Canyon Drive.
- 34,132 square feet of irrigated flat/moderately-sloped landscape improvements located on Vista Lampara Park, located south of Vista Lampara, east of Vista Cantora, north of Via Arriba Linda, and west of Via Lomas de Yorba East.
- 2,151 square feet of non-irrigated trail/pathway/walkway or sidewalk improvements located on Vista Lampara Park, located south of Vista Lampara, east of Vista Cantora, north of Via Arriba Linda, and west of Via Lomas de Yorba East.