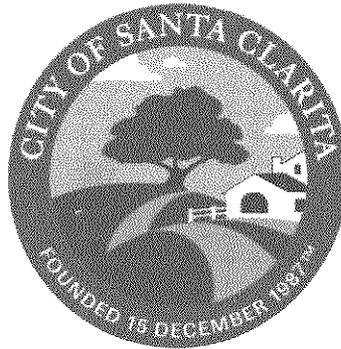


CITY OF SANTA CLARITA

STREETLIGHT MAINTENANCE DISTRICT NO. 1

ENGINEER'S ANNUAL LEVY REPORT

FISCAL YEAR 2010/2011



Intent Meeting: 6/08/2010

Public Hearing: 6/22/2010



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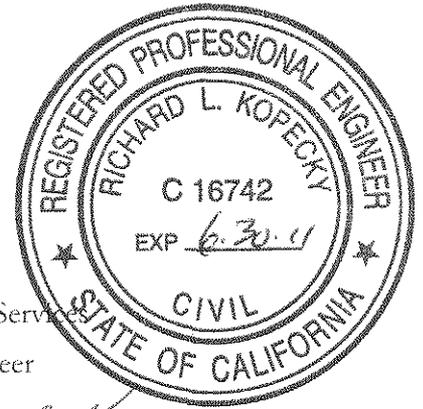
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CITY OF SANTA CLARITA
STREETLIGHT MAINTENANCE DISTRICT NO.1

ENGINEER'S REPORT
CERTIFICATES

This Report describes the Streetlight Maintenance District Number 1 including the improvements, budgets, parcels and assessments to be levied for fiscal year 2010/2011, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles 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 20th day of May, 2010.



Willdan Financial Services
Assessment Engineer

By: Stacey Reynolds
Stacey Reynolds
Project Manager, District Administration Services

By: Richard Kopecky
Richard Kopecky
R. C. E. # 16742

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached was filed with me on the 22nd day of June, 2010.



By: Sarah Gorman
Sarah Gorman, Esq.
City Clerk
City of Santa Clarita
Los Angeles County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Santa Clarita, California, on the 22nd day of June, 2010.



By: Sarah Gorman
Sarah Gorman, Esq.
City Clerk
City of Santa Clarita
Los Angeles County, California

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Introduction

This report is prepared in compliance with the requirements of Article 4, Chapter 1 of the Landscaping and Lighting Act of 1972, (hereinafter referred to as the "Act") which is Part 2, Division 15 of the California Streets and Highways Code.

Prior to Fiscal Year 1998/99, streetlight services in the City of Santa Clarita ("City") were provided by a special benefit district administered by the County of Los Angeles. The Santa Clarita area was included in two separate districts under the County's jurisdiction. County Lighting District LLA-1 was formed on July 24, 1979 and was supplemented by the existing County Lighting Maintenance District ("CLMD 1867"). Upon incorporation of the City of Santa Clarita in 1987, a Santa Clarita Zone was formed specifically for the area within the City's boundaries. CLMD 1867 and County Lighting District LLA-1 are contiguous with each other and are wholly within the City's boundaries. However, County Lighting District LLA-1 covers a greater portion of the City.

The District referred to as CLMD 1867 is funded from ad valorem property tax revenue pursuant to the Improvement Act of 1911, with the rate set by Proposition 13. The County Lighting District LLA-1 ("LLA-1") was established and is funded by assessments levied beginning in 1979 pursuant to the Landscape and Lighting Act of 1972 when new annexations to the County Lighting District could no longer collect ad valorem revenue. LLA-1 was established to cover the lights in the new annexation areas and to supplement the current ad valorem revenue.

As of July 1, 1998, all streetlight districts are under the jurisdiction of the City as Streetlight Maintenance District No. 1 ("District") (previously LLA-1) and No. 2 (previously CLMD 1867) respectively. It is the City's responsibility to prepare and levy the annual assessments necessary to maintain the streetlights within the District.

Upon the effective date of the transfer, the City assumed total responsibility for the District's maintenance contract under which Southern California Edison provides the required services. Pursuant to the Act, the City Council is now the legislative body for the District and may levy annual assessments and act as the governing body for the operation and administration of the District.

In future years, as territory is annexed into the City, annexation to the District will be a condition of annexation to the City. In addition, any new development will also be required to annex into the existing District. All new annexations will be annexed into Streetlight Maintenance District No. 1, under the 1972 Act. It is not clear at this time whether the City can collect ad valorem on any new annexations. This report includes all annexations that have been approved by the Council prior to November 10 2009.

The Act provides for the levy of annual assessments after formation of an assessment district for the continued maintenance and servicing of the district improvements. The costs associated with the installation, maintenance, and service of the improvements may be assessed to those properties which are benefited by the installation, maintenance, and service.

This report addresses only Streetlight Maintenance District No. 1. District No. 2, the ad valorem portion, is handled through the County Auditor and the State Board of Equalization and is not acted upon by the City Council.

Right To Vote on Taxes Act (Proposition 218)

On November 5 1996, the electorate approved Proposition 218, Right to Vote on Taxes Act, which added Articles XIII C and XIII D to the California Constitution. The Proposition affects all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the Landscaping and Lighting Act of 1972 are these types of benefit assessments.

As written, Proposition 218 exempts assessments for street purposes. The maintenance services in Streetlight Maintenance District No. 1 are for streetlights. They are an integral part of the entire street, the same as curb gutters, pavement, signage and striping. They are the elements that provide a safe route for motorists and pedestrians.

Streetlights are installed to make streets safer. Streetlights are installed to provide better visibility for drivers. One hundred (100) percent of the illumination from the lights is directed to the street, ninety (90) percent on the street side of the curb and ten (10) percent behind the curb. The spacing of the lights is based on the speed of the vehicles and the natural ability of the motorists' eyes to adjust to light and dark areas.

Most parcels included in the District were originally part of a development that was conditioned to install streetlight improvements before the development could proceed. Thereafter, each developer who was conditioned to enter into the District agreed to the inclusion of their property in the District along with the assessments being imposed on their property. Once the development was sold, all subsequent owners of parcels were also made aware through title reports and Department of Real Estate "White Paper" Reports that the parcels were in the District and subject to the assessments.

Article XIII D, Section 5(a) of the State Constitution, provides that any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control, shall be considered exempt from the procedures and approval process set forth in Section 4 of Article XIII D.

Streetlights are installed on and are for street purposes. They are maintained and serviced for optimum use of the streets as intended in their design. Assessments for the maintenance and servicing of the streets must include streetlights and therefore, the assessments for Streetlight Maintenance District No. 1 are exempt under the provisions of Proposition 218. This exemption applies only to assessments existing on the effective date of Proposition 218, November 6, 1996, and the exemption is only from the procedures and approval process set forth in Article XIII D, Section 4. Subsequent increases, if any, will be subject to the procedures and approval process of Section 4 of Article XIII D.

All parcels included in Streetlight Maintenance District No. 1 prior to 1998 are covered by this exemption and the maximum assessment rate for those parcels is \$12.38 per Equivalent Benefit Unit (EBU).

Most parcels annexed into the District after 1998 were annexed at the rate of \$50.00 per EBU and are subjected to a cost of living escalation equal to the annual change in the Consumer Price Index (CPI).

The City may annually initiate proceedings for the continued maintenance and servicing of streetlight improvements by passing a resolution which orders an engineer to prepare and file a detailed report that generally describes any proposed improvements or any substantial changes in existing improvements.

This report must include: plans and specifications of any new improvements; an estimate of the costs of the new improvements, including maintenance and servicing of the new or existing improvements; and a diagram, i.e., a map of the assessment district showing the boundary of the District; and the parcels or lots which benefit. Once the report is completed, it is presented to the City Council for its review and approval as presented, or may be modified and approved.

After the report is approved, the City adopts the Resolution of Intention which declares its intent to levy and collect assessments, describes the improvements, including maintenance and servicing, refers to the District by its distinctive designation, refers to the report for the details of the District, and sets a time and place for a public hearing on the levy of the proposed assessment.

Assessments, if authorized, would be placed on the 2010-11 County Tax Roll and would be collected with the regular County property taxes. Reserve funds would be used to fund the maintenance and service until assessment funds are distributed by the County Tax Collector in December of 2010.

**CITY OF SANTA CLARITA
STREETLIGHT MAINTENANCE DISTRICT NO. 1**

This report consists of five (5) parts as follows:

PART A

PLANS AND SPECIFICATIONS: Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Engineer and are incorporated herein by reference.

PART B

ESTIMATE OF COST: An estimate of the costs of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.

PART C

ASSESSMENT DIAGRAM: The Diagram of the Assessment District Boundaries showing the exterior boundaries of the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District.

The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Los Angeles for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART D

ASSESSMENT ROLL: An assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the Assessment District.

PART E

METHOD OF ASSESSMENT: The method of apportionment of assessments, indicating the proposed assessment of the net amount of the costs and expenses of the improvements to be assessed upon the several lots and parcels of land within the Assessment District, in proportion to the estimated benefits to be received by such lots and parcels.

Part A — Plans and Specifications

Streetlight Maintenance District No. 1 was established to collect funds to cover the expenses for energy and maintenance of a majority of streetlights in the City. These costs are billed by the Southern California Edison Company for all approximate 14,847 streetlights currently owned and maintained by Edison and all approximate 924 streetlights owned by the City. The proposed new and/or existing improvements for Streetlight Maintenance District No. 1 include, but are not limited to, and may be generally described as follows:

- The installation of street lighting, traffic signals and other appurtenant facilities that are necessary for the daily operation of said lighting located within City road rights-of-way. Installation covers all work necessary for the installment or replacement of said lighting and all appurtenant work necessary to complete said installation or replacement.
- The operation, maintenance, and servicing of all existing street lighting, traffic signals, and other appurtenant facilities that are necessary for the daily operation of said lighting located within City road rights-of-way. Operation, maintenance, and servicing means all work necessary for the daily maintenance required to maintain said lights in proper operation including providing said lights with the proper energy necessary to operate the lights.

All improvements consisting of ornamental streetlights, mast arm streetlights and appurtenant facilities do exist at the present time. The cost associated with these improvements will be the cost of operations, maintenance and servicing during Fiscal Year 2010-11.

Plans and Specifications for the improvements for the Streetlight Maintenance District are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The plans and specification are on file at the City where they are available for public inspection.

Locations of all streetlights are included on lighting inventory maps available for inspection at the City.

Part B — Estimate of Cost

The Act provides that the estimated costs of the improvements shall include the total cost of the improvements for Fiscal Year 2010-11, including incidentals, which may include reserves to operate the District until funds are transferred to the City from the County around December of 2010.

The Act also provides that the amount of any surplus, deficit or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of installation, maintenance and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs of improvements for Streetlight Maintenance District No. 1 are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The estimated costs are on file at the City where they are available for public inspection.

2010-2011 Fiscal Year Budget Estimates

Description	Assesment Fund Fund 359	Ad Valorem Fund 354
<u>REVENUES</u>		
Assessment - Levy A	\$502,824	\$0
Assessment - Levy B	999,743	0
Ad Valorem	0	2,205,099
Interest	0	82,500
Other Fees	0	7,500
Total Revenues	\$1,502,567	\$2,295,099
<u>EXPENDITURES</u>		
Personnel		
Department	\$239,045	\$0
Other Administrative	124,990	49,900
Operations & Maintenance		
Electric Utilities - Traffic Signals	0	0
Electric Utilities - Street Lights	2,795,000	0
Traffic Signal Maintenance	0	632,000
Electric Utility		250,000
Contractual Services	73,050	315,000
Automotive Equipment	0	0
General Administration	36,469	0
Capital Improvements		
Lighting (traffic signal LED)	0	230,000
Signal (traffic signal upgrades)	0	130,046
Total Expenditures	\$3,268,554	\$1,606,946
<u>OPERATING SURPLUS / (DEFICIT)</u>	(\$1,765,987)	\$688,153

Fund Analysis		
Estimated Beginning Fund Balance (7/01/10)	(\$305,374)	\$2,743,984
Estimated Revenues	1,502,567	2,295,099
Estimated Expenditures	(3,268,554)	(1,606,946)
Transfers In (Out) between SMD Funds	2,071,361	(2,071,361)
Transfers Out to CRA	0	(16,405)
Transfers Out to General Fund	0	(15,122)
Operating Reserves	0	0
Replacement Reserves	0	0
Estimated Fund Balance (6/30/11)	(\$0)	\$1,329,249

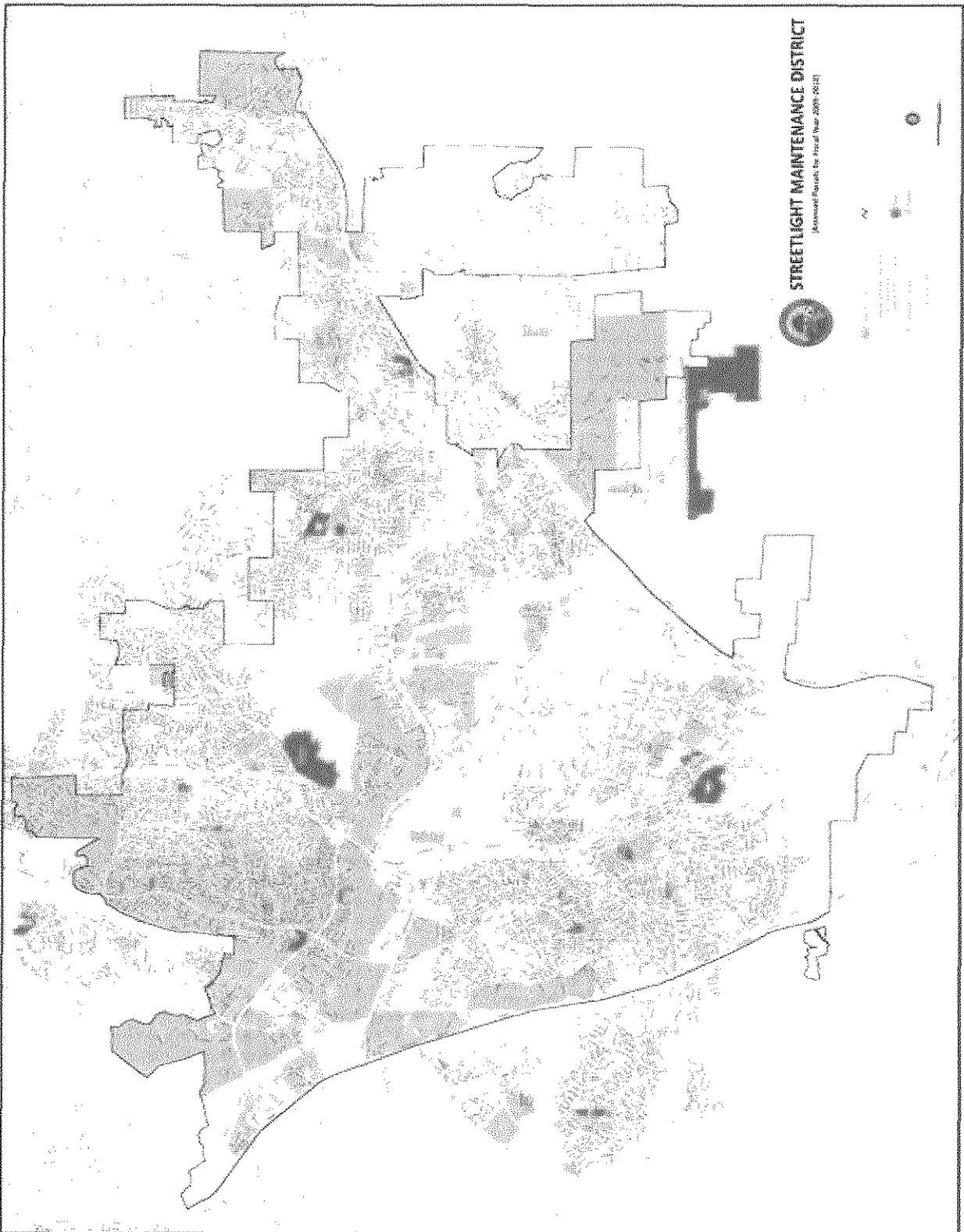
In addition to revenue received from both ad valorem taxes and assessments, there is a balance in the account from money transferred from the County upon completion of the jurisdictional transfer.

The remaining balance will be used for capital improvements to the District in the form of additional maintenance including upgrades and unrecoverable knockdowns not covered by Southern California Edison.

Part C —Assessment Diagram

The Assessment Diagram showing the boundaries of the Streetlight Maintenance District as well as the assessed parcels is provided on the following page.

The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Los Angeles for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.



Part D —Assessment Roll

All assessed lots or parcels of real property within the District are listed on the Assessment Roll. The Assessment Roll states the net amount to be assessed upon assessable lands within the District for Fiscal Year 2010-11, shows the Fiscal Year 2010-11 assessment upon each lot and parcel within the District, and describes each assessable lot or parcel of land within the District. These lots are more particularly described in the Assessment Roll, which is on file in the office of the City Clerk and by reference is made a part of this report. The list is keyed to the records of the Assessor of the County of Los Angeles which are incorporated herein by reference.

Assessments for any annexation to the existing Streetlight Maintenance District No. 1 may include an annual increase, as approved by property owners during the annexation process, based on the annual change in the Consumer Price Index (CPI), during the preceding year, for All Urban Consumers, for the Los Angeles, Riverside and Orange County areas, published by the United States Department of Labor, Bureau of Labor Statistics (or a reasonably equivalent index should the stated index be discontinued).

Part E —Method of Assessment

The following is the approved assessment methodology for the Santa Clarita Street Light Maintenance District No. 1:

Background

The Landscaping and Lighting Act of 1972 provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Proposition provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the District. The general enhancement of property value does not constitute a special benefit.

Special Benefit Analysis

In determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the public improvements detailed in Part A above, and the capital, maintenance and operating costs of said public improvements, was considered and analyzed. Due to the close proximity of the parcels to the improvements detailed in Part A above, it has been demonstrated and determined the parcels are uniquely benefited by, and receive a direct advantage from, and are conferred a particular and distinct special benefit over and above general benefits by, said public improvements.

Most of the streetlighting improvements were conditions of approval for the creation or development of the parcels. In order to create or develop the parcels, the City required the original developer to install, and guarantee the maintenance of, street lighting and appurtenant facilities to serve the parcels. Therefore, these parcels within the District could not have been developed in the absence of the installation and promised maintenance of these facilities.

The proper maintenance of the streetlighting and appurtenant facilities specially benefit parcels within the District. The proper maintenance of the street lighting and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the District. The street lighting located in Streetlight Maintenance District No. 1 helps to visually join the various segments of the community, which enhance property. In addition, all of the above mentioned improvements contribute to a specific enhancement of the property value of each of the parcels within the District.

The benefit provided by streetlighting consists of safety for pedestrians and motorists living and owning property in the District during the nighttime hours. This is a particular and distinct special benefit to all developed parcels in the District.

Streetlights can be determined to be an integral part of streets as a permanent public improvement. One of the principle purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

Streets are constructed for the safe and convenient travel by vehicles and pedestrians. They also provide an area for underground and overhead utilities.

Streetlights are installed on and are for street purposes and are maintained and serviced for optimum use of the streets as intended in their design. Assessments for the maintenance and servicing of streets may include streetlights.

Streetlights are considered an integral part of the entire street, the same as curb, gutters, pavement, signage and striping. They are the elements that provide a safe route for motorists and pedestrians. Streetlights are installed to make streets safer.

Streetlights are installed to provide better visibility for drivers. One hundred (100) percent of the illumination from the lights is directed to the street, ninety (90) percent on the street side of the curb and ten (10) percent behind the curb. The spacing of the lights is based on the speed of the vehicles and the natural ability of the motorists' eyes to adjust to light and dark areas.

The systems of streets within the District are established to provide access to each parcel in the District. Streetlights provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to individual parcels within the District, there would be no need for providing a system of streets with safety lighting for the owners of the individual parcels.

The City has determined that streetlights are also an integral part of the quality of life within the City. This quality of life is a special benefit to some degree to all parcels, except government owned parcels, including easements, and flood channel parcels.

Therefore, the installation, operation and maintenance of streetlights are for the express, special benefit of the parcels within the District.

General Benefit Analysis

In addition to the special benefits received by the parcels within the District, there are incidental general benefits conferred by the improvements.

It is estimated that the general benefit portion of the benefit received from the improvements is less than one (1) percent of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

The total benefits are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large. The portion of the total streetlight maintenance costs which are associated with general benefits will not be assessed to the parcels in the district, but will be paid from other City Funds. These general benefits are more than adequately offset by the substantial contribution from the ad valorem street lighting assessment.

Assessment Rates

For Fiscal Year 2010-11 the Original District parcels in Streetlight Maintenance District No. 1 will continue with the current rate schedule as used by Los Angeles County at the time of the transfer of jurisdiction.

The Landscape and Lighting Act of 1972 indicates that lighting assessments may be apportioned by any formula or method which fairly distributes costs among all lots or parcels within the District in proportion to the estimated benefits received. The primary benefits of streetlights are for the convenience, safety, and protection of people and to a lesser extent the security or protection of property, property improvements, and goods. The intensity or degree of illumination provided can have a bearing on both.

The proposed assessment rate for the original District parcels for Fiscal Year 2010-11 is \$12.38 per Equivalent Benefit Unit (EBU), which is the maximum rate previously levied prior to 1997. The areas annexed into the District by the City have a higher rate. Approximately 89 annexations have occurred since the transfer of the District. Prior to FY 2006-07, the rate was set at \$50.00 per EBU plus an annual cost of living escalator described below.

COST OF LIVING ESCALATOR: The maximum assessment rate may increase based on the annual change in the Consumer Price Index (CPI), during the preceding year, for All Urban Consumers, for the Los Angeles, Riverside and Orange County areas, published by the United States Department of Labor, Bureau of Labor Statistics (or a reasonably equivalent index should the stated index be discontinued).

In FY 2006-07, the City increased the annexation rate to \$52.56 per EBU to keep up with the increased costs of operating and maintaining the street lighting system and is continuing with the cost of living increase for this current fiscal year, as follows:

FY 2010-2011 Assessment Rates

	FY 2009-2010 Maximum Assessment	CPI Increase	FY 2010-2011 Maximum Assessment	FY 2010-2011 Actual Assessment
Original District Parcels	\$12.38 / EBU	-	\$12.38 / EBU	\$12.38 / EBU
Annexation Parcels	\$68.82 / EBU	\$1.31/ EBU	\$70.13/ EBU	\$57.27 / EBU

Apportionment

The following information can be used to determine the EBU count per parcel. Based on land use information provided by the County Assessor, it has been determined that in the existing district, approximately 96 percent of the parcels are in a residential category. Approximately 95 percent are single-family homes or condominiums, and the remainders are duplexes, triplexes, or apartments. In view of this and the benefits derived by the family unit, both at and in the proximity of their property, a value of 1 has been assigned to the basic family unit or Equivalent Benefit Unit (EBU), i.e. the single-family home or condominium. The existing district includes some properties that may not actually have streetlights in their block but which do receive a neighborhood benefit from the lights in the area. These properties were also included in the District. Therefore a value of 1/2 was given to "People Use" while "Intensity" and "Security Benefit" were each rated at 1/4 to form the basic unit. Parcels in other land use categories were then rated by comparison with the basic EBU.

In the remainder of the residential category, which is comprised of multiple rental type properties, the value for Intensity would remain at 1/4, but the other two items would increase in proportion to the number of family dwelling units on the parcel. For example, a duplex was assigned 1/4 for Intensity, 1 for People Use and 1/2 for Security Benefit for a total of 1-3/4 EBU's. The owner of such property would therefore pay 1-3/4 times as much for lighting as the owner of a single-family unit. In consideration of the distance some units would be from the lighted roadway, Security Benefits in the residential category would not be increased beyond a value of 1. Thus, a 5-unit apartment would be assigned 1/4 for Intensity, 2-1/2 for People Use and 1 for Security Benefits for a total of 3-3/4 EBU's. As the number of apartments on a parcel increases, the service charge units assigned for people would follow a declining scale.

Table 1 summarizes the Residential EBU Calculation:

Table 1 - Residential EBU Calculations

		People Use	Security	Intensity	Total EBUs
	SFR and Condos	0.50	0.25	0.25	1.00 per parcel
APT2	Apartments (2-4 units)	1/2 x units	0.25 x units	0.25	
	2	1.00	0.50	0.25	1.75 per parcel
	3	1.50	0.75	0.25	2.50 per parcel
	4	2.00	1.00	0.25	3.25 per parcel
APT5	Apartments (5-20 units)	1/2 x units	1.00	0.25	
	5	2.50	1.00	0.25	3.75 per parcel
	20	10.00	1.00	0.25	11.25 per parcel
APT21	Apartments (21-50 units)	1/3 x (units-20)	+ 20-unit apartment EBU's		
	50	10.00	11.25		21.25 per parcel
APT51	Apartments (51-100 units)	1/4 x (units-50)	+ 50-unit apartment EBU's		
	100	12.50	21.25		33.75 per parcel
APT101	Apartments (100+ units)	1/5 x (units-100)	+ 100-unit apartment EBU's		
	175	15.00	33.75		48.75 per parcel

The non-residential lots or parcels are separated into 38 land use categories as determined by the County Assessor. Equivalent Benefit Units (EBU's) are assigned on the basis of average benefits for different groups of land uses, Groups A-K. Properties within the 10 land use categories in Group K varied widely from the norm and therefore these lots or parcels were considered on an individual basis. Each of the parcels or lots in these land use categories was identified on the official lighting district maps and each streetlight or portion thereof in the immediate proximity of the lots or parcels benefiting the lots or parcels was assigned a number of units as identified below. The total number of EBU's so determined for that category would be distributed among the lots or parcels in that category in proportion to the lot or parcel area as shown in the table below. A minimum of 3 EBU's would be assessed to each lot or parcel to be compatible with group D which contains many of the smaller business categories. Several large lots or parcels in outlying areas within the existing lighting district have no lights in the immediate proximity and therefore those lots or parcels would be assessed the minimum amount.

Since benefits have been related to property use and property users, no charge would be assessed on vacant parcels within the district.

Table 2 summarizes the Non-Residential EBU calculation:

Table 2 - Non-Residential EBU Calculations

			People Use	Security	Intensity	Total EBUs
NON-RESIDENTIAL						
GRP-A	Group A	Irrigated Farms, Dry Farms, Cemeteries, Dump Sites	1 EBU minimum charge			1.00 per parcel
GRP-B	Group B	Animal Kennels, Nurseries and greenhouses, Industrial parking lots, Churches, Private Schools, Petroleum and Gas, Utility	1.00	0.50	0.50	2.00 per parcel
GRP-C	Group C	Commercial Parking Lots	1.00	0.50	1.00	2.50 per parcel
GRP-D	Group D	Office & Professional building, Bank, Savings & Loan, Service Shop, Lumber Yard, Golf Course, Race track/stable, Camp, Home for the Aged	1.00	1.00	1.00	3.00 per parcel
GRP-E	Group E	Store, Store w/ office or residence, Service Station, Club & Lodge Hall	2.00	1.00	1.00	4.00 per parcel
GRP-F	Group F	Rooming House (same as 6 unit apartment)	1.00	3.00	0.25	4.25 per parcel
GRP-G	Group G	Restaurant, Theater	3.00	1.00	1.00	5.00 per parcel
GRP-H	Group H	Light Manufacturing, Food Processing Plant, Warehousing	2.00	2.00	1.00	5.00 per parcel
GRP-I	Group I	Auto, Recreational Equipment Sales & Service	2.00	2.00	2.00	6.00 per parcel
GRP-J	Group J	Market, Bowling Alley, Skating Rink, Department Store, Hotel/Motel, Mobile Home Park	4.00	2.00	2.00	8.00 per parcel
	Group K	All parcels in Group K are assessed a minimum of 3 EBUs				
GRP-K1	Group K-1		3.00	1.00	1.25	5.25
		Open Storage				0.014973 per lot 100sf
		Mineral Processing				0.005615 per lot 100sf
GRP-K2	Group K-2		4.00	1.00	1.25	6.25
		Private College/University				0.001736 per lot 100sf
		Wholesale and manufacturing outlets				0.059858 per lot 100sf
		Athletic and Amusement Facilities				0.027431 per lot 100sf
		Heavy Manufacturing				0.006382 per lot 100sf
		Hospitals				0.012886 per lot 100sf
GRP-K3	Group K-3		4.00	1.00	1.50	6.50
		Motion Picture, Radio, T.V.				0.010938 per lot 100sf
		Neighborhood Shopping Center				0.014449 per lot 100sf
		Regional Shopping Center				0.021812 per lot 100sf
	Vacant		0.00	0.00	0.00	0.00 per parcel

Table 3 provides a summary of the EBU's for each land use shown above for both the original district and the annexation areas:

Table 3 - EBU Summary by Land Use

	Land Use	Parcels	Units	Lot Sq Ft	EBU's	Prel. Assmts
Original District:	SFR	23,751	23,751	-	23,751.000	\$294,037.38
(Levy "A")	CNDO	9,284	9,284	-	9,284.000	114,935.92
Asmts per EBU	APT2	214	528	-	449.500	5,565.74
\$12.38	APT5	62	623	-	389.000	4,816.13
	APT21	32	1,039	-	493.000	6,103.37
	APT51	14	1,026	-	379.000	4,692.08
	APT101	14	2,488	-	690.100	8,543.43
	GRP-A	3	-	-	3.000	37.14
	GRP-B	46	-	-	92.000	1,138.96
	GRP-C	26	-	-	65.000	804.70
	GRP-D	96	1	-	288.000	3,565.44
	GRP-E	138	-	-	552.000	6,833.76
	GRP-G	28	-	-	140.000	1,733.20
	GRP-H	141	1	-	705.000	8,727.90
	GRP-I	56	-	-	336.000	4,159.68
	GRP-J	19	48	-	152.000	1,881.76
	GRP-K1	4	-	315,939	21.792	269.79
	GRP-K2	26	-	28,971,665	1,821.021	22,544.22
	GRP-K3	51	-	6,960,229	1,004.315	12,433.41
	EXE	78	-	-	-	0.00
	VAC	84	-	-	-	0.00
	Subtotals	34,167	38,789	36,247,833	40,615.728	\$502,824.01

Table 3 - EBU Summary by Land Use (Cont.)

	Land Use	Parcels	Units	Lot Sq Ft	EBU's	Prel. Assmts
Annexations: (Levy "B")	SFR	6,903	6,902	-	6,904.000	\$395,392.08
	CNDO	3,703	3,703	-	3,703.000	212,070.81
Asmts per EBU \$57.27	APT2	4	11	-	9.250	529.75
	APT21	2	65	-	30.833	1,765.81
	APT51	1	93	-	32.000	1,832.64
	APT101	11	2,251	-	601.450	34,445.03
	GRP-A	1	-	-	1.000	57.27
	GRP-B	36	-	-	77.000	4,409.79
	GRP-C	45	-	-	112.500	6,443.10
	GRP-D	184	-	-	552.000	31,613.04
	GRP-E	64	-	-	256.000	14,661.12
	GRP-G	19	-	-	95.000	5,440.65
	GRP-G & C	1	-	-	7.500	429.53
	GRP-H	438	-	-	2,205.000	126,280.35
	GRP-I	26	-	-	156.000	8,934.12
	GRP-J	19	-	-	152.000	8,705.04
	GRP-J & E	1	-	-	12.000	687.24
	GRP-K1	2	-	266,176	17.700	1,013.68
	GRP-K2	8	-	3,400,966	429.478	24,596.21
	GRP-K3	98	-	12,815,833	2,018.437	115,595.87
	GRP-KB3	5	-	-	66.010	3,780.41
	GRP-MULTI	1	-	-	18.500	1,059.50
SFV	80	80	-	-	0.00	
EXE	730	-	-	-	0.00	
VAC	688	-	-	-	0.00	
	Subtotals	13,070	13,105	16,482,975	17,456.658	\$999,743.04
	Totals	47,237	51,894	52,730,808	58,072.386	\$1,502,567.05