

City of Santa Clarita Engineer's Report Santa Clarita Landscaping and Lighting District

Fiscal Year 2019/2020

Intent Meeting: June 11, 2019 Public Hearing: June 25, 2019

Prepared on: June 4, 2019

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CITY OF SANTA CLARITA SANTA CLARITA LANDSCAPING AND LIGHTING DISTRICT

ENGINEER'S REPORT CERTIFICATE

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for fiscal year 2019/2020, 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 Districts. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2019.

Willdan Financial Services Assessment Engineer

By: ____

Stacee Reynolds Senior Project Manager **District Administration Services**

By:_____ 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 _____day of _____, 2019.

> By: Mary Cusick, 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 _____day of _____, 2019.

By:

Mary Cusick, City Clerk City of Santa Clarita Los Angeles County, California

TABLE OF CONTENTS

<i>I.</i> (OVERVIEW	1
Α.	INTRODUCTION	1
В.	EFFECT OF PROPOSITION 218	2
С.	ANNUAL CONSUMER PRICE INDEX ADJUSTMENT	3
<i>II.</i> 1	PLANS AND SPECIFICATION	4
Α.	IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	4
	DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED Landscaping Improvements Street Lighting Improvements	5 5 7
С.	CAPITAL IMPROVEMENT PROJECTS	8
	ESTIMATE OF COSTS Landscaping Budgets: Street Lighting Budget:	10 11 14
IV.	METHOD OF APPORTIONMENT OF ASSESSMENT	15
Α.	General	15
В.	Reason for the Assessment	15
	Special Benefit Analysis Landscaping Benefits Street Lighting Improvement Benefits	15 15 17
D.	General Benefits	18
	Apportionment Methodology Landscaping Methodology Street Lighting Methodology	18 18 24
	ASSESSMENT RATES and Annual Levy Landscaping Zones Street Lighting Zones	26 26 30
V	ASSESSMENT ROLL	33
VI.	ASSESSMENT DIAGRAM	34

APPENDIX

Landscaping Improvements



I. **OVERVIEW**

A. INTRODUCTION

The City of Santa Clarita (the "City"), under the provisions of the Landscaping 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 enacted by Proposition 218 (the "Constitution"), annually levies and collects special assessments for the City's maintenance assessment districts designated as the Santa Clarita Landscaping and Lighting District (the "District") to provide and maintain various landscaping and lighting improvements throughout the City that provide special benefits to properties within the District.

Collectively, the District incorporates and is inclusive of Street Lighting Zones A and B, and Landscaping Zones 1, 2, 3, 3A, 4, 5, 5A, 6, 7, 7A, 8, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 2008-1, T2, T2A, T3,T3B, T4, T5, T6, T7, T8, T17, T20, T23, T23-A, T23-B, T29, T31, T33, T44, T46, T47, T48, T51, T52, T62, T65, T65-A, T65-B, T67, T68, T69, T71, T77, and T1, (the "Zones).

On April 24, 2018, the City Council adopted Resolution No. 18-14, which initiated annexation proceedings for the Plum Canyon annexation with the Local Agency Formation Commission (LAFCO). Annexation Application No. 2018-04 was submitted to LAFCO on June 27, 2018.

On July 10, 2018, the City Council adopted a joint resolution between the City of Santa Clarita (City) and County of Los Angeles, approving and accepting the negotiated exchange of property tax revenue relating to the pending annexation of areas within the unincorporated portion of Los Angeles County. Following the Council's action, the Los Angeles County Board of Supervisors adopted the same joint resolution at their board meeting on September 18, 2018. LAFCO approved Annexation 2018-04 at their October 10, 2018, meeting and further held the protest hearing at their November 14, 2018, meeting.

Annexation 2018-04, including the transfer of Landscape Zone T2A (Skyline Ranch), was completed on November 15, 2018, when the annexation was recorded with the state.

This Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4, Chapter 3 and Chapter 5 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2019/2020 and includes all Zones previously established. This Report includes all annexations to the Streetlight and landscape Zones that have been approved by the City Council to date. As part of these previous actions the Council authorized the Fiscal Year 2018-19 levy and collection of assessments related to these specific parcels within the District.

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



Landscaping Zone T1 (District No. T1A) was originally created by the County of Los Angeles under the provisions of the Improvement Act of 1911, prior to the transfer of jurisdiction to the City. Ad-valorem revenue is collected directly from property taxes to fund the landscaping improvement associated with this area of the City. The collection of this ad-valorem revenue each fiscal year requires no City Council action, but is referenced in this Report as part of the Landscaping maintenance program within the City.

Prior to Fiscal Year 1998-99, Los Angeles County was responsible for streetlight services within the incorporated City of Santa Clarita. Upon incorporation of the City in 1987, the County established a Santa Clarita Zone specifically for the area within the City's boundaries.

In July 1998, Los Angeles County transferred these two street lighting districts to the City. The formation of a new single District occurred and identified going forward as Santa Clarita Streetlight Maintenance District No. 1 ("District"). Upon transfer, the City assumed all financial responsibility for the maintenance contract under which Southern California Edison provides the required services and the City Council became the legislative body for acting as the governing body for the operation and administration of the districts.

Funding for streetlight maintenance services is through a blend of assessment revenue and property taxes. This engineers' report relates to the levy of special assessments. There are two assessment rates for streetlights: \$12.38 (referred to as Zone A for identification purposes) and \$81.71 (referred to as Zone B for identification purposes).

The assessment for Zone A is constant, while the assessment for Zone B incorporates an escalation provision that allows it to adjust automatically each year by the change in consumer price index. As territories annex into the City in future years, annexation to Zone B of the District will be a condition of the annexation approval process.

Annually, the City establishes the assessments for each Zone based on the special benefit received by the properties in that Zone and the associated net special benefit expenses. These special benefit expenses are based on the historical and estimated costs to maintain the improvements that provide direct and special benefits to properties within each Zone of the District and include all expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives special benefits.

Following consideration of all public comments and written protests at a noticed public hearing and review of the Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council may order the levy and collection of assessments for Fiscal Year 2019/2020 pursuant to the 1972 Act. Once the levy is approved, the assessment information will be submitted to the County Auditor-Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2019/2020.

B. EFFECT OF PROPOSITION 218

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

The provisions of Proposition 218 can be summarized in four general areas:



- 1. Strengthens the general and special tax provisions of Propositions 13 and 62;
- 2. Extends the initiative process to all local taxes, assessments, fees and charges;
- 3. Adds substantive and procedural requirements to assessments; and
- 4. Adds substantive and procedural requirements to property-related fees and charges.

Prior to Proposition 218, property owners petitioned to be annexed into one or more of the Existing Districts and were annexed to the appropriate Zones or established as new Zones in those districts. After the passage of Proposition 218, inclusion of various developments and parcels to the districts included the balloting of the property owners of record in compliance with Proposition 218. Likewise, Zones and parcels subject to a proposed new or increased assessment were balloted for those new or increased assessments in accordance with Article XIIID of the Constitution.

C. ANNUAL CONSUMER PRICE INDEX ADJUSTMENT

With the exceptions of Street Lighting Zone A, and Landscaping Zones T20, T33, T44, T48 and T62, the authorized maximum assessment rates for each Zone includes an annual cost of living adjustment based on the annual percentage change in the Consumer Price Index (CPI). This annual adjustment to the maximum assessment rates authorized is defined as follows:

The maximum assessment rate may increase each fiscal year based on the annual change in the Consumer Price Index (CPI), during the preceding year, for All Urban Consumers, for the Los Angeles, Long Beach and Anaheim areas, published by the United States Department of Labor, Bureau of Labor Statistics (or a reasonably equivalent index should the stated index be discontinued).

For Fiscal Year 2019/2020, the applicable CPI increase during the preceding year and applied to the applicable Zone maximum assessment rates is 3.24%.



II. PLANS AND SPECIFICATION

A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities, including, but not limited to, traffic signals.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The installation of park or recreational improvements, including, but not limited to, all of the following:
 - Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - > Lights, playground equipment, play courts, and public restrooms.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of land for park, recreational, or open-space purposes.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the improvements include, but are not limited to:
- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.



- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED

Landscaping Improvements

The improvements installed, maintained and serviced within the Landscaping Zones are generally described as improvements within public rights-of-way and dedicated landscape easements within various tracts and on individual parcels located throughout the City including, but not limited to: landscaping, planting, shrubbery, trees, grass, other ornamental vegetation, irrigation systems, hardscapes and fixtures; statuary, fountains and other ornamental structures and facilities; public lighting facilities; facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; and, park or recreational improvements, including, but not limited to, playground equipment, shade structures, play courts, public restrooms, and paseos/trails.

District funds are used for the maintenance and servicing including, but not limited to, labor, electrical energy, water, materials, contracting services, administration, reserve, and other expenses necessary for the satisfactory maintenance and servicing of these improvements.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the ornamental structures, landscaping and appurtenant facilities, including repair, removal or replacement of all or part of any of the ornamental structures, landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris, other solid waste; and pest control; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electricity for the operation of any appurtenant facilities, water for the irrigation and control of the landscaping, and the maintenance of any of the ornamental structures, landscaping and appurtenant facilities.

The plans and specifications for the improvements are voluminous and are not bound in this Report but by reference are incorporated and made a part of the Report; and are on file at the City. A brief description of what is improved and maintained within the Landscaping Zones can be found in the Appendix of this Report.

Zone	Description
1	Golden Valley Centex
2	Soledad Entertainment (Inactive)
3	Sierra Heights
3A	Sierra Heights

The following is a general description of the location of each Landscaping Zone:



Zone	Description
4	Via Princessa/Sierra Highway
5	Sunset Hills
5A	Sunset Hills
6	Canyon Crest
7	Creekside
7A	Woodlands (Inactive)
8	Ackerman Avenue
15	River Village
16	Valencia Industrial Center
17	Bouquet Canyon Road/Railroad Avenue
18	Town Center / Tourney Rd
19	Bridgeport / Bouquet
20	Golden Valley Ranch – Commercial
21	Golden Valley Ranch - Residential
22	Henry Mayo Newhall Memorial Hospital
23	Montecito (Inactive)
24	Canyon Gate
25	Valle Di Oro
26	Centre Pointe
27	Circle J Ranch
28	Newhall
29	Villa Metro
30	Penlon
31	Five Knolls
32	Vista Canyon Ranch Area
2008-1	Area-wide Beautification
T1	Seco Canyon Village/Faircliff
T2	Old Orchard
T2A	Skyline Ranch
Т3	Valencia Hills
T3B	Valencia Hills
T4	Valencia Meadows
T5	Valencia Glen
Т6	Valencia South Valley
Τ7	Valencia Central & North Valley
Т8	Summit



Zone	Description
T17	Rainbow Glen
T20	El Dorado Village
T23	Mountain View
T23A	Mountain View Condos
T23B	Seco Villas
T29	American Beauty
T31	Shangri La
T33	Canyon Park
T44	Bouquet Canyon
T46	Northbridge
T47	Northpark
T48	Shadow Hills
T51	Valencia High School
T52	Stonecrest
T62	Canyon Heights
T65	Fair Oaks Ranch
T65A	Ranch at Fair Oaks
T65B	Fair Oaks Park (inactive)
T67	Miramontes
T68	West Creek
T69	West Hills
T71	Haskell Canyon Ranch
Т77	West Creek Park (Inactive)

Street Lighting Improvements

Street Lighting Zones within the District were established to collect funds to cover the expenses for energy and maintenance of streetlights in the City. These costs are billed by the Southern California Edison Company for the operation of approximately 17,272 streetlights, and 1,390 decorative and Highway Safety Lights (HSL) streetlights. In May of 2018, the California Public Utilities Commission approved sale of the Edison-owned streetlight system to the City of Santa Clarita. As of June 2019, Edison has transferred ownership of 10,349 streetlight poles to the City.

The proposed new and/or existing improvements for Street Lighting Zones A and B 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.

• The payment of debt service on bonds or other obligations, including installment payments, to be issued or incurred during the fiscal year. Obligations may be incurred during the fiscal year for the acquisition, installation and conversion, including the retrofitting, of street lights within the District and may be secured by and/or payable from a portion of the assessments levied in each fiscal year until the obligation is paid. The City Council has determined that estimated cost of the acquisition, installation and conversion of street lights within the District and retrofit thereof, is greater than can be conveniently raised from a single annual assessment, and that the estimated cost, plus incidental expenses and financing costs, shall be collected over a period not to exceed thirty (30) years, commencing fiscal year 2018-19 and continuing through 2048-49. The maximum annual installment payment is estimated to be an amount not to exceed \$853,000 (assuming 30-year financing), which is to be included in the annual budget of the District.

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 2019/2020.

Plans and Specifications for the improvements within the Street Lighting Zones are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. These plans and specification as well as the location of the streetlights included on lighting inventory maps are on file at the City where they are available for public inspection.

C. CAPITAL IMPROVEMENT PROJECTS

The following is a brief discussion of the new Capital Improvement Projects for Fiscal Year 2019/2020 in the Landscaping Zones.

Major Thoroughfare Medians

Citywide Median Turf Removal (B00165) – In response to the recent extreme drought and the subsequent executive order, the City has discontinued watering turf within medians throughout the City and the turf in the medians have died. As a result, a project to remove the existing turf and irrigation and replace it with a more efficient irrigation system and shrubs that require less water will be installed.

To date, refurbishment along Valencia Boulevard, Orchard Village Road, Magic Mountain Parkway, Bouquet Canyon, the segment of Soledad Canyon east of Mammoth Lane and Via Princessa west of Sierra Highway is complete. In Fiscal Year 2019-20, the City will refurbish the median located on Via Princessa east of Sierra Highway. Refurbishment of all remaining turf medians will be phased over a six-year period.

Zone T-23

Mountain View Park Improvements (P4107) – This project will refurbish existing playground equipment and install other amenities at Mountain View Park in a manner consistent with feedback generated by Mountain View residents during the community outreach program.



Various Zones

Irrigation Master Valve Installation (S1043) – This project will install irrigation master valves and flow sensors on select irrigation systems throughout the Landscape Zones.

2018-19 Paseo Bridge Maintenance and Painting Program

Design and Construction (M1026) - The following bridges were identified for maintenance; McBean Parkway at Town Center Drive, Decoro Drive east of McBean Parkway, and McBean Parkway at Northbridge.

Avenida Rotella Street Refurbishment at Paseo Underpass (M2014) - This project will remove and replace damaged curb and gutter, sidewalk, and fencing on Avenida Rotella between Lyons Avenue and Avenida Rondel including the existing LMD tunnel that runs under Avenida Rotella.



III. ESTIMATE OF COSTS

The estimated costs for the operation, acquisition, installation, maintenance and servicing of the facilities for Fiscal Year 2019/2020 are shown below. The 1972 Act provides that the total cost of the maintenance, services and annual assessment installments, together with incidental expenses, may be financed from the assessment proceeds. The incidental expenses may include financing costs, engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the district proceedings.

The estimated costs of the improvements for the District 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. The annual budgets for each of the Landscaping Zones within the District, as well as the overall Street Lighting Budget for the District, are shown on the following pages:



Landscaping Budgets:

Zone	Description	Projected Beginning Fund Balance as of 7/1/2019	Projected Revenue FY 19-20	Projected Interest Revenue FY 19-20	Projected Ad Valorem Revenue FY 19-20	Projected Total Revenues FY 19-20	Projected Operation & Maintenance Expenses FY 19-20	Projected Capital Expenses FY 19-20	Projected Total Expenses FY 19-20	Projected Operating Reserve FY 19-20	Projected Capital Reserves FY 19-20
1	Golden Valley Centex	\$30,863	\$13,065	\$573		\$13,637	\$2,761	\$25	\$2,786	\$1,381	\$40,335
3	Sierra Heights	306,267	59,475	5,685		65,160	67,736	529	68,265	33,868	269,293
4	Via Princessa/Sierra Hwy	235,817	121,178	4,377		125,555	24,551	150,167	174,718	12,276	174,379
5	Sunset Hills	537,362	91,840	9,974		101,814	117,650	705	118,355	58,825	461,996
6	Canyon Crest	574,055	70,000	10,655		80,655	68,817	417	69,234	34,409	551,067
7	Creekside	328,580	185,039	6,099		191,138	175,036	1,354	176,390	87,518	255,810
8	Friendly/Sierra	30,804	8,066	572		8,637	7,138	42	7,180	3,569	28,692
15	River Village	703,522	413,598	13,058		426,656	314,672	53,598	368,270	157,336	604,571
16	Valencia Industrial Center	574,305	281,833	10,660		292,493	181,953	9,684	191,637	90,977	584,184
17	Bouquet/Railroad Ave	34,529	112,149	641		112,790	45,804	10,253	56,057	22,902	68,360
18	Town Center/Tourney Road	519,716	626,320	9,646		635,967	487,404	65,894	553,298	243,702	358,683
19	Bridgeport/Bouquet	(20,222)	102,947	(375)		102,572	101,014	998	102,012	0	(19,661)
20	Golden Valley Ranch- Commercial	478,965	101,196	8,890		110,086	97,854	658	98,512	48,927	441,612
21	Golden Valley Ranch- Residential	286,603	157,302	5,320		162,622	193,623	31,097	224,720	96,812	127,694
22	HMNMH	121,363	17,862	2,253		20,115	18,048	85	18,133	9,024	114,321
24	Canyon Gate	229,358	67,511	4,257		71,768	36,390	40,234	76,624	18,195	206,308
25	Valle Di Oro	27,866	10,090	517		10,607	4,613	28	4,641	2,307	31,525
26	Center Point-Commercial	851,496	189,761	15,805		205,566	127,731	928	128,659	63,866	864,537
27	Circle J	481,819	422,279	8,943		431,222	509,515	84,214	593,729	254,758	64,555
28	Newhall	152,870	421,453	2,837		424,290	394,751	52,921	447,671	129,488	0
29	Villa Metro	217,331	79,968	4,034		84,002	50,779	177	50,956	25,390	224,987
30	Penlon	45,990	33,692	854		34,546	31,160	10,168	41,328	15,580	23,628
31	Five Knolls	81,651	255,980	1,516		257,496	192,113	26,305	218,418	96,057	24,672
32	Vista Canyon	60,390	62,976	1,121		64,097	0	0	0	0	124,487
T1	Faircliff	126,947	25,000	2,356		27,356	34,904	271	35,175	17,452	101,677



Tic Old Orchard String Strin	iting Capital rve Reserves	Projected Operating Reserve FY 19-20	Projected Total Expenses FY 19-20	Projected Capital Expenses FY 19-20	Projected Operation & Maintenance Expenses FY 19-20	Projected Total Revenues FY 19-20	Projected Ad Valorem Revenue FY 19-20	Projected Interest Revenue FY 19-20	Projected Revenue FY 19-20	Projected Beginning Fund Balance as of 7/1/2019	Description	Zone
T3 Valencia Hills 342.469 129,106 6.537 65,470 200,932 197,360 41,536 238.896 98.686 T4 Valencia Meadows 243,438 167,368 4.518 31,031 202,917 156,281 16,022 172,303 78,141 T5 Valencia Glen 347,876 166,725 6.457 57,625 230,807 189,233 71,226 260,459 94,617 T6 Valencia Central & North Valley 163,192 149,050 3.029 152,079 90,200 44,603 134.803 45,100 T7 Valencia Central & North Valley 641,858 453,566 11,914 465,479 361,286 27,249 612,535 180,643 T17 Rainbow Glen 93,319 42,188 1825 44,013 45,118 320 445,438 22,555 T20 El Dorado Village 465,960 189,000 8,649 197,649 184,760 77,378 262,138 92,380 T23 Mountain View Condos	0,325 75,799	120,325	312,997	72,347	240,650	329,106	91,815	3,341	233,950			
T4 Valencia Meadows 243,438 167,368 4,518 31,031 202,917 156,281 16,022 172,303 78,141 T5 Valencia Gien 347,876 166,725 6,457 57,625 230,807 189,233 71,226 260,459 94,617 T6 Valencia South Valley 163,192 149,050 3,029 152,079 90,200 44,603 134,803 45,100 T7 Valencia Central & North Valley 641,858 453,566 11,914 465,479 361,286 251,249 612,535 180,643 T8 Valencia Summit (22,334) 1,230,703 (415) 1,230,289 1,081,283 79,283 1,160,566 47,385 T17 Rainbow Glen 98,319 42,188 1,825 44,013 45,118 320 45,438 22,555 T23 Mountain View Slopes 521,587 969,545 9,681 979,226 724,992 55,829 780,821 362,496 T238 Mountain View Condos 374,306 <td>0 97,140</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>97,140</td> <td></td> <td>0</td> <td>97,140</td> <td>0</td> <td>Skyline</td> <td>T2A</td>	0 97,140	0	0	0	0	97,140		0	97,140	0	Skyline	T2A
T5 Valencia Glen 347,876 166,725 6,457 57,625 230,807 189,233 71,226 260,459 94,617 T6 Valencia South Valley 163,192 149,050 3,029 152,079 90,200 44,603 134,803 45,100 T7 Valencia Central & North Valley 641,858 453,566 11,914 465,479 361,286 251,249 612,535 180,643 T8 Valencia Summit (22,334) 1,230,703 (415) 1,230,289 1,081,283 79,283 1,160,566 47,386 T17 Rainbow Glen 98,319 42,188 1,825 44,013 45,118 320 45,438 22,555 T20 El Dorado Village 465,960 189,000 8,649 197,649 184,760 77,378 262,138 96,364 T23 Mountain View Condos 374,306 342,953 6,947 349,901 335,266 2,641 337,907 167,633 T238 Seco Villas Gardyalis 117,902	3,680 205,826	98,680	238,896	41,536	197,360	200,932	65,470	6,357	129,106	342,469	Valencia Hills	T3
T6 Valencia South Valley 163,192 149,050 3,029 152,079 90,200 44,603 134,803 45,100 T7 Valencia Central & North Valley 641,858 453,566 11,914 465,479 361,286 251,249 612,535 180,643 T8 Valencia Summit (22,334) 1,230,703 (415) 1,230,289 1,081,283 79,283 1,160,566 47,385 T17 Rainbow Glen 98,319 42,188 1,825 44,013 45,118 320 45,438 22,555 T20 El Dorado Village 465,960 189,000 8,649 197,649 184,760 77,378 262,138 92,380 T23 Mountain View Condos 374,306 342,953 6,947 349,901 335,266 2,641 337,907 167,633 T28 Seco Villas (49,038) 117,902 (910) 116,692 101,424 10,793 112,217 (77) T29 American Beauly 513,149 66,300 9,525	3,141 195,911	78,141	172,303	16,022	156,281	202,917	31,031	4,518	167,368	243,438	Valencia Meadows	T4
T7Valencia Central & North Valley641.858453.56611.914465.479361.286251.249612.535180.643T8Valencia Summit(22,334)1,230,703(415)1,230.2891.081.28379.2831,160.56647.386T17Rainbow Glen98,31942.1881.82544.01345.11832045.43822.555T20El Dorado Village465.960189.0008.649197.649184.76077.378262.13892.380T23Mountain View Slopes521.587969.5459.681979.226772.499255.829780.821362.496T23AMountain View Condos374.306342.9536.947349.901335.2662.641337.907167.633T28Seco Villas(49.038)117.902(910)116.992101.42410.793112.2170T29American Beauly513.14966.3009.52575.82558.3975.28863.68529.199T31Shangri-la544.648399.45210.109409.561435.93465.255501.189202.183T33Canyon Park638.819100.20011.857112.05789.61952890.14744.810T44Bouquet Cyn(120.136)90.600(2.230)88.37087.08010.90397.9830T45Northbridge1.013.761.701.2918.8091.711.9381.571.164173.6991.744.803785.562 <t< td=""><td>4,617 223,607</td><td>94,617</td><td>260,459</td><td>71,226</td><td>189,233</td><td>230,807</td><td>57,625</td><td>6,457</td><td>166,725</td><td>347,876</td><td>Valencia Glen</td><td>T5</td></t<>	4,617 223,607	94,617	260,459	71,226	189,233	230,807	57,625	6,457	166,725	347,876	Valencia Glen	T5
T8 Valencia Summit (22,334) 1,230,703 (415) 1,230,289 1,081,283 79,283 1,160,566 47,388 T17 Rainbow Glen 98,319 42,188 1,825 44,013 45,118 320 45,438 22,555 T20 ELDorado Village 445,960 189,000 8,649 197,649 184,760 77,378 262,138 92,396 T23 Mountain View Slopes 521,587 969,545 9,681 979,226 724,992 55,829 780,821 362,496 T23A Mountain View Condos 374,306 342,953 6,947 349,901 335,266 2,641 337,907 167,633 T23B Seco Villas (49,038) 117,902 (910) 116,992 101,424 10,793 112,217 00 T29 American Beauty 513,149 66,300 9,525 75,825 58,397 5,288 63,685 29,199 T31 Shangri-la 544,648 399,452 10,109 409,561	5,100 135,368	45,100	134,803	44,603	90,200	152,079		3,029	149,050	163,192	Valencia South Valley	T6
T17Rainbow Glen98,31942,1881,82544,01345,11832045,43822,555T20El Dorado Village465,960189,0008,649197,649184,76077,378262,13892,380T23Mountain View Slopes521,587969,5459,681979,226724,99255,829780,821362,496T23AMountain View Condos374,306342,9536,947349,901335,2662,641337,907167,633T23BSeco Villas(49,038)117,902(910)116,992101,42410,793112,2170.00T29American Beauly513,14966,3009,52575,82558,3975,28863,68529,199T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,9830.00T45Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,522T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060.00T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Ston),643 314,159	180,643	612,535	251,249	361,286	465,479		11,914	453,566	641,858	Valencia Central & North Valley	T7
T20El Dorado Village465,960189,0008,649197,649184,76077,378262,13892,380T23Mountain View Slopes521,587969,5459,681979,226724,99255,829780,821362,496T23AMountain View Condos374,306342,9536,947349,001335,2662,641337,907167,633T23BSeco Villas(49,038)117,902(910)116,992101,42410,793112,2170.00T29American Beauty513,14966,3009,52575,82558,3975,28863,68529,199T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,9830.00T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(23,752)47,775(4,339)43,43657,49261458,1060.00T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,828T52Sto	7,389 0	47,389	1,160,566	79,283	1,081,283	1,230,289		(415)	1,230,703	(22,334)	Valencia Summit	T8
T23Mountain View Slopes521,587969,5459,681979,226724,99255,829780,821362,496T23AMountain View Condos374,306342,9536,947349,901335,2662,641337,907167,633T23BSeco Villas(49,038)117,902(910)116,992101,42410,793112,2170T29American Beauty513,14966,3009,52575,82558,3975,28863,68529,199T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,9830T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 1	2,559 74,335	22,559	45,438	320	45,118	44,013		1,825	42,188	98,319	Rainbow Glen	T17
T23AMountain View Condos374,306342,9536,947349,901335,2662,641337,907167,633T23BSeco Villas(49,038)117,902(910)116,992101,42410,793112,2170.00T29American Beauty513,14966,3009,52575,82558,3975,28863,68529,199T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,9830.00T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060.00T51Valencia High School97,947507,37418,189525,563505,649164,681670,330252,822T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560.00T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks	2,380 309,091	92,380	262,138	77,378	184,760	197,649		8,649	189,000	465,960	El Dorado Village	T20
T23BSeco Villas(49,038)117,902(910)116,992101,42410,793112,2170.0T29American Beauly513,14966,3009,52575,82558,3975,28863,68529,199T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,9830.0T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060.0T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560.0T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,928T65AFair Oaks Ph 2 & 3 <td< td=""><td>2,496 357,496</td><td>362,496</td><td>780,821</td><td>55,829</td><td>724,992</td><td>979,226</td><td></td><td>9,681</td><td>969,545</td><td>521,587</td><td>Mountain View Slopes</td><td>T23</td></td<>	2,496 357,496	362,496	780,821	55,829	724,992	979,226		9,681	969,545	521,587	Mountain View Slopes	T23
T29American Beauly513,14966,3009,52575,82558,3975,28863,68529,195T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,9830.00T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060.00T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560.00T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,928T65AFair Oaks Ph 2 & 31,863,885034,596240,79722,819263,616120,399T67Miramontes429,272 <t< td=""><td>2,633 218,667</td><td>167,633</td><td>337,907</td><td>2,641</td><td>335,266</td><td>349,901</td><td></td><td>6,947</td><td>342,953</td><td>374,306</td><td>Mountain View Condos</td><td>T23A</td></t<>	2,633 218,667	167,633	337,907	2,641	335,266	349,901		6,947	342,953	374,306	Mountain View Condos	T23A
T31Shangri-la544,648399,45210,109409,561435,93465,255501,189202,183T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,98300T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,10600T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,95600T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,926T65AFair Oaks Ph 2 & 31,863,885034,596280,968240,79722,819263,616120,399T67Miramontes429,272273,0007,968280,968240,79722,819263,616120,399	0 (44,263)	0	112,217	10,793	101,424	116,992		(910)	117,902	(49,038)	Seco Villas	T23B
T33Canyon Park638,819100,20011,857112,05789,61952890,14744,810T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,98300T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,10600T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,95600T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,928T65AFair Oaks Ph 2 & 31,863,885034,596240,79722,819263,616120,399T67Miramontes429,272273,0007,968280,968240,79722,819263,616120,399	9,199 496,090	29,199	63,685	5,288	58,397	75,825		9,525	66,300	513,149	American Beauty	T29
T44Bouquet Cyn(120,136)90,600(2,230)88,37087,08010,90397,98300T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,582T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,926T65AFair Oaks Ph 2 & 31,863,885034,596259,3782,061261,439129,689T67Miramontes429,272273,0007,968280,968240,79722,819263,616120,399	2,183 250,838	202,183	501,189	65,255	435,934	409,561		10,109	399,452	544,648	Shangri-la	T31
T46Northbridge1,013,3761,701,12918,8091,719,9381,571,164173,6391,744,803785,822T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,928T65AFair Oaks Ph 2 & 31,863,885034,596240,79722,819263,616120,999T67Miramontes429,272273,0007,968280,968240,79722,819263,616120,999	4,810 615,920	44,810	90,147	528	89,619	112,057		11,857	100,200	638,819	Canyon Park	T33
T47Northpark40,465862,420751863,171655,511240,273895,7847,852T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,928T65AFair Oaks Ph 2 & 31,863,885034,596280,968240,79722,819263,616120,999T67Miramontes429,272273,0007,968280,968240,79722,819263,616120,999	0 (129,748)	0	97,983	10,903	87,080	88,370		(2,230)	90,600	(120,136)	Bouquet Cyn	T44
T48Shadow Hills(233,752)47,775(4,339)43,43657,49261458,1060T51Valencia High School979,947507,37418,189525,563505,649164,681670,330252,825T52Stonecrest Lower(226,918)459,781(4,212)455,569406,65043,306449,9560T62Canyon Heights109,492129,0002,032131,032118,6427,092125,73459,321T65Fair Oaks Ph 11,631,867030,28930,289183,856923184,77991,928T65AFair Oaks Ph 2 & 31,863,885034,59634,596259,3782,061261,439129,689T67Miramontes429,272273,0007,968280,968240,79722,819263,616120,399	5,582 202,930	785,582	1,744,803	173,639	1,571,164	1,719,938		18,809	1,701,129	1,013,376	Northbridge	T46
T51 Valencia High School 979,947 507,374 18,189 525,563 505,649 164,681 670,330 252,825 T52 Stonecrest Lower (226,918) 459,781 (4,212) 455,569 406,650 43,306 449,956 0 T62 Canyon Heights 109,492 129,000 2,032 131,032 118,642 7,092 125,734 59,321 T65 Fair Oaks Ph 1 1,631,867 0 30,289 30,289 183,856 923 184,779 91,928 T65A Fair Oaks Ph 2 & 3 1,863,885 0 34,596 34,596 259,378 2,061 261,439 129,689 T67 Miramontes 429,272 273,000 7,968 280,968 240,797 22,819 263,616 120,399	7,852 0	7,852	895,784	240,273	655,511	863,171		751	862,420	40,465	Northpark	T47
T52 Stonecrest Lower (226,918) 459,781 (4,212) 455,569 406,650 43,306 449,956 60 T62 Canyon Heights 109,492 129,000 2,032 131,032 118,642 7,092 125,734 59,321 T65 Fair Oaks Ph 1 1,631,867 0 30,289 30,289 183,856 923 184,779 91,928 T65A Fair Oaks Ph 2 & 3 1,863,885 0 34,596 34,596 259,378 2,061 261,439 129,689 T67 Miramontes 429,272 273,000 7,968 280,968 240,797 22,819 263,616 120,399	0 (248,422)	0	58,106	614	57,492	43,436		(4,339)	47,775	(233,752)	Shadow Hills	T48
T62 Canyon Heights 109,492 129,000 2,032 131,032 118,642 7,092 125,734 59,321 T65 Fair Oaks Ph 1 1,631,867 0 30,289 30,289 183,856 923 184,779 91,928 T65A Fair Oaks Ph 2 & 3 1,863,885 0 34,596 34,596 259,378 2,061 261,439 129,689 T67 Miramontes 429,272 273,000 7,968 280,968 240,797 22,819 263,616 120,399	2,825 582,355	252,825	670,330	164,681	505,649	525,563		18,189	507,374	979,947	Valencia High School	T51
T65 Fair Oaks Ph 1 1,631,867 0 30,289 30,289 183,856 923 184,779 91,928 T65A Fair Oaks Ph 2 & 3 1,863,885 0 34,596 34,596 259,378 2,061 261,439 129,689 T67 Miramontes 429,272 273,000 7,968 280,968 240,797 22,819 263,616 120,399	0 (221,304)	0	449,956	43,306	406,650	455,569		(4,212)	459,781	(226,918)	Stonecrest Lower	T52
T65A Fair Oaks Ph 2 & 3 1,863,885 0 34,596 34,596 259,378 2,061 261,439 129,689 T67 Miramontes 429,272 273,000 7,968 280,968 240,797 22,819 263,616 120,399	9,321 55,469	59,321	125,734	7,092	118,642	131,032		2,032	129,000	109,492	Canyon Heights	T62
T67 Miramontes 429,272 273,000 7,968 280,968 240,797 22,819 263,616 120,399	,928 1,385,449	91,928	184,779	923	183,856	30,289		30,289	0	1,631,867	Fair Oaks Ph 1	T65
	9,689 1,507,353	129,689	261,439	2,061	259,378	34,596		34,596	0	1,863,885	Fair Oaks Ph 2 & 3	T65A
),399 326,225	120,399	263,616	22,819	240,797	280,968		7,968	273,000	429,272	Miramontes	T67
168 West Creek 354,532 139,946 6,580 146,526 152,134 30,751 182,885 76,067	o,067 242,106	76,067	182,885	30,751	152,134	146,526		6,580	139,946	354,532	West Creek	T68
T69 West Hills 1,596,583 0 34,495 34,495 537,922 61,574 599,496 268,961	3,961 762,621	268,961	599,496	61,574	537,922	34,495		34,495	0	1,596,583	West Hills	T69



Zone	Description	Projected Beginning Fund Balance as of 7/1/2019	Projected Revenue FY 19-20	Projected Interest Revenue FY 19-20	Projected Ad Valorem Revenue FY 19-20	Projected Total Revenues FY 19-20	Projected Operation & Maintenance Expenses FY 19-20	Projected Capital Expenses FY 19-20	Projected Total Expenses FY 19-20	Projected Operating Reserve FY 19-20	Projected Capital Reserves FY 19-20
T71	Haskell Cyn Ranch	224,934	140,998	4,175		145,173	119,032	11,027	130,059	59,516	180,533
	Areawide	5,622,518	16,222,496	0	807,376	17,029,872	16,721,817	5,477,611	22,199,428	452,962	0
	TOTAL	\$25,308,574	\$29,360,249	\$370,254	\$1,053,317	\$30,783,820	\$29,194,944	\$7,582,321	\$36,777,266	\$5,415,869	\$13,899,259

The following table summarizes the MWD Repair and Replacement funds for West Creek/West Hill area:

Zone	Description	Total Capital Improvements Funds Required as of 7/1/2019	Capital Improvement Funds Collected to Date	Pending Funds to be Collected	Funds to be Collected Annually	Net Assessment FY 19-20	Maximum Rate/Parcel FY 19-20	Applied Rates FY 19-20	No. Parcels FY 19-20	Benefit Units FY 19-20
T69-Res	West Hills Residential	\$352,008	\$259,284	\$92,724	\$52,988	\$52,988	\$473.34	\$60.70	720	873
T69-Com	West Hills Commercial	3,745	2,619	1,126	564	564	\$530.98	\$75.78	4	7.44
T77	West Creek Park	1,026,938	740,594	286,344	166,394	166,394	\$166.82	\$83.79	1,675	1,986
	TOTAL	\$1,382,691	\$1,002,497	\$380,194	\$219,946	\$219,946			2,399.00	2,866.24

Metropolitan Water District (MWD) Repair and Replacement funds were created to finance the repair and replacement costs for the landscaping located within MWD's property due to either future installation of a new MWD pipeline or future repairs to the existing MWD pipeline within the West Creek/West Hills area (T69 and T77). Assessments levied for this purpose are kept separately from the normal operations and maintenance assessments for Zone T69 and Zone T77.



Street Lighting Budget:

Street Eighting Dudget.	Assessment Fund
Description	Fund 359
REVENUES	
<u>KEVENOLS</u>	
Assessment - Levy A	\$460,209
Assessment - Levy B	2,812,942
Interest	85,000
Misc Rev	3,800
Total Revenues	\$3,361,951
EXPENDITURES	
Personnel Department	\$231,954
Other Administrative	117,538
	\$349,492
Operations & Maintenance	ţ,
Electric Utilities - Street Lights	3,045,000
Contractual Services	307,000
Streetlight Prem/Deduc	179,000
General Administration	17,890
Subtotal Operations & Maintenance	\$3,548,890
Capital	
Streetlight Purchase Bond	
Proceeds	\$1,869,275
Transfers	
Transfers in from Ad Valorem	(1,455,006)
Streetlight Annual Debt Service Payment	868,100
Total Expenditures	\$5,180,751
(DEFICIT)	\$(1,818,800)
Fund Analysis	·
Estimated Beginning Fund Balance (7/01/19)	\$1,818,800
Estimated Revenues	\$3,361,951
Estimated Expenditures	(\$5,180,751)
Estimated Ending Fund Balance (6/30/20)	0
Operating Reserves	0
Unreserved Fund Balance (6/30/20)	\$0

Note: Budgeted Assessment amounts shown above for Zone A and Zone B may be slightly different from the Assessment Roll due to rounding of assessment to the nearest penny.



IV. METHOD OF APPORTIONMENT OF ASSESSMENT

A. GENERAL

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of Assessment Districts by cities for the purpose of providing certain public improvements which include the acquisition, construction, maintenance and servicing of streetlights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that assessments be levied according to benefit rather than according to assessed value. This section states:

"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."

The 1972 Act permits the designation of zones of benefit within any individual Assessment District if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements." (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

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. Proposition 218 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

B. REASON FOR THE ASSESSMENT

The assessment is proposed to be levied to defray the costs of the acquisition, installation, maintenance and servicing of landscaping and lighting improvements, as previously defined herein in Part A of this Report.

C. 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 in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share.

Landscaping Benefits

Street Landscaping

Trees, landscaping, hardscaping, ornamental structures and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each Zone of Benefit by providing beautification, shade and positive enhancement of the community character, attractiveness and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within each Zone of Benefit which



confers a particular and distinct special benefit upon the real property within each Zone of Benefit.

In Parkways and Land Values, written by John Nolan and Henry V. Hubbard in 1937, it is stated:

"... there is no lack of opinion, based on general principals and experience and common sense, that parkways do in fact add value to property, even though the amount cannot be determined exactly.... Indeed, in most cases where public money has been spent for parkways the assumption has been definitely made that the proposed parkway will show a provable financial profit to the City. It has been believed that the establishment of parkways causes a rise in real estate values throughout the City, or in parts of the City..."

In The Economic Value of Trees in Urban Areas, written by Phillip Killicoat, Eva Puzio and Randy Stringer in 2002, it is stated:

"Increased property values, increased tax revenues, increased income levels, faster real estate sales turn-over rates, shorter unoccupied periods...have all been linked to tree and landscape presence."

It should be noted that the definition of "parkways" above may include the roadway as well as the landscaping alongside the roadway including City-owned and maintained trees within the public right-of-way.

Area-wide Beautification

Area-wide Beautification within the landscaped medians and tree-lined parkways along the major thoroughfares confer a particular and distinct special benefit upon real property within the City by providing beautification, and positive enhancement of the community character, attractiveness, and desirability of the City. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within the City which confers a particular and distinct special benefit upon the real property within the City. These major thoroughfares are the entryways into the City and as such provide beautification to the entire City; therefore, all parcels within the City are conferred a special benefit from the landscaped medians and tree-lined parkways in the major thoroughfares. Landscaping in the medians and parkways along the major thoroughfares provides only incidental benefits to motorists traveling to, from or through the City.

Recreational Trails and Greenbelts

Landscaping along recreational trails and greenbelts, if well maintained, confer a particular and distinct special benefit upon real property within each Zone of Benefit by providing beautification and positive enhancement of the community character, attractiveness and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel of each parcel within each Zone of Benefit which confers a particular and distinct special benefit upon the real property within each Zone of Benefit.

In "Greenways for America" by Charles E. Little, it is stated:

"... [real estate] agents routinely advertise properties as being on or near the trail.... property near but not immediately adjacent to the Burke-Gilman Trail is significantly easier to sell and, according to real estate agents, sells for an average of 6 percent more as a result of its proximity to the trail. Property immediately adjacent to the trail, however, is only slightly easier to sell.... trails are an amenity that helps sell homes, increase property values and improve the quality of life."



Additionally, the National Recreation and Park Association, in June 1985, stated:

"The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of public interest to the taxpayers, who have a stake in a maximum of total assessed values."

Operation and maintenance of the trails and greenways within the City confers a particular and distinct special benefit to those properties within the community immediately surrounding the improvements.

Street Lighting Improvement Benefits

Most of the street lighting 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 street lighting 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 the District 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 street lighting consists of safety for pedestrians, 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 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. Assessments for the acquisition, maintenance and servicing of streets may include streetlights.

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

D. GENERAL BENEFITS

General Benefit within Landscaping Zones

The general benefits associated with trees, landscaping improvements, hardscaping, ornamental structures and appurtenant facilities located near the parcels within the Districts are considered incidental, negligible and non-quantifiable to the public at large. Landscaping in the medians along the major thoroughfares provides only incidental, negligible and non-quantifiable benefits to motorists traveling to, from or through the City. Operation and maintenance of the trails and greenways within the City provides only incidental, negligible and non-quantifiable benefits to pedestrians and cyclists traveling through the trails and greenbelts. The improvements detailed in Part A herein confer special benefits that affect the assessed property in a way that is particular and distinct from the effects on other parcels and that real property in general and the public at large do not share.

General Benefit within Lighting Zones

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

It is estimated that the general benefit portion of the benefit received from the lighting 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 for lighting 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 street lighting maintenance costs that 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 revenues.

E. APPORTIONMENT METHODOLOGY

Landscaping Methodology

The following table lists the various Zones within the District, their land use and assessment type, and the number of assessable parcels, units, acreage or EBU's.

Equivalent Benefit Units (EBU's)

In order to allocate benefit fairly between the parcels, an Equivalent Benefit Unit (EBU) methodology is proposed which equates different types of land uses to a single-family residential parcel, thereby allowing a uniform method of assessment.



The EBU method uses the single-family home as the basic unit of apportionment. A single family home equals one Equivalent Benefit Unit (EBU). Every other land use is converted to EBU's as described below. All properties in the District will be assigned benefit units and land use classifications per the County Assessor's roll. (Inaccuracies in the County data will be reviewed on a case by case basis as they are brought to the City's attention.)

A methodology has been developed to calculate the EBU's for other residential land uses and for non-residential parcels. Every land use is converted to EBU's: parcels containing apartments are converted to EBU's based on the number of benefit units on each parcel of land; non-residential parcels are converted based on the lot size of each parcel of land.

There are various apportionment methodologies used in the District. A "Method Code" in the table below identifies the specific methodology used for each Zone. These "Method Codes" are explained after the table.

Zone	Land Use	Asmt. Type	Pcls / Units Acreage / EBU's	Method Code (descriptions follow this table)
1	Res	EBU	261.290	3
2	Comm	Parcel	1	1
3	Res	Parcel	76	1
3A	Res	Parcel	177	1
4	Comm	EBU	526.118	4
5	Res	Parcel	161	1
5A	Res	Parcel	14	1
6	Res	EBU	280.000	4
7	Res	EBU	1,027.997	4
7A	Res	EBU	319.000	1
8	Res/Comm	EBU	33.510	4
15	Res/Comm	EBU	689.330	4
16	Comm/Vac	EBU	7,809.180	4
17	Multiple	EBU	1,278.740	4
18	Res/Comm	EBU	3,914.503	4
19	Res/Comm	EBU	1,203.795	4
20	Res/Comm	EBU	337.320	4
21	Res	EBU	245.095	4
22	Comm	EBU	178.620	4
24	Res/Other	EBU	150.025	4
25	Res/Other	EBU	80.717	4
26	Comm	EBU	2,530.150	4
27	Res/Comm	EBU	844.558	4
28	Res/Comm	EBU	5,041.688	4



Zone	Land Use	Asmt. Type	Pcls / Units Acreage / EBU's	Method Code (descriptions follow this table)
29	Res/Comm	EBU	322.466	5
30	Res	EBU	142.000	2
31	Res	EBU	365.335	4
32	Res/Comm	EBU	885.540	7
2008-1	Res/Comm	EBU	93,066.518	4
T1	Comm	EBU	5.000	2
T2	Res/Comm	EBU	1,128.701	4
T2A	Res	EBU	1161.620	8
Т3	Res/Comm	EBU	462.000	4
T3B	Res/Comm	EBU	206.459	4
T4	Res/Comm	EBU	956.387	4
T5	Res/Comm	Parcel	741	1
Т6	Res/Comm	Parcel	603	1
T7	Res/Comm	EBU	1,972.025	4
Т8	Res/Comm	Parcel	2,140	1
T17	Res	Parcel	74	1
T20	Res/Comm	Parcel	630	1
T23	Res/Comm	Parcel	1,493	1
T23A	Res	Parcel	383	1
T23B	Res	Parcel	156	1
T29	Res	Parcel	221	1
T31	Res/Comm	Parcel	450	1
Т33	Res	Parcel	501	1
T44	Res	Parcel	302	1
T46	Res/Comm	EBU	2,314.622	4
T47	Res/Comm	EBU	1,929.172	4
T48	Res	Parcel	105	1
T51	Res/Comm	Parcel	802	1
T52	Res	Parcel	501.140	1
T62	Res	Parcel	215	1
T65	Res	Parcel	394	1
T65A	Res	EBU	1075.000	2
T65B	Res	EBU	710.000	2
T67	Res	Parcel	420	1
T68	Res/Comm	EBU	1138.225	6
T69	Res/Comm	EBU	880.440	6



Zone	Land Use	Asmt. Type	Pcls / Units Acreage / EBU's	Method Code (descriptions follow this table)
T71	Res	Parcel	223	1
Т77	Res	EBU	1,985.800	6

The number of parcels, units, acres and EBU's shown in the table above reflect the current information for the District. These numbers will be updated prior to submitting the final Assessment Roll to the County Auditor-Controller for placement on the property tax bills. Fluctuations in the number of parcels and other information may occur from year to year as parcels subdivide, combine and/or change uses.

Method code definition:

<u>Method 1</u> – The assessment is apportioned to the benefiting properties on a per-parcel basis.

<u>Method 2</u> –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1 EBU
Multi-Family Residential Condos	1 single family dwelling unit	1 EBU
Multi-Family Residential Apartments	1 apartment unit	1 EBU
Commercial Industrial	1 commercial/industrial parcel	5 EBU

Method 3 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

	Assessed		EBU		EBU
Land Use	Unit	X	Factor	=	Rate
Residential					
Single Family home	1 dwelling	х	1	=	1.00 EBU / dwelling
Single Family vacant (subdivided)	1 parcel	х	0.25	=	0.25 EBU / parcel
Multi-Family (incl. Condo)	1 dwelling	х	0.8	=	0.80 EBU / dwelling
Mobile Home Parks	1 space	х	0.5	=	0.50 EBU / space
Developed Non-Residential	1 acre	х	6	=	6.00 EBU / acre
Vacant / Park / School	1 acre	х	1.5	=	1.50 EBU / acre



Method 4 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

	Assessed		EBU		EBU
Land Use	Unit	x	Factor	=	Rate
Residential					
Single Family home	1 dwelling	x	1	=	1.00 EBU / dwelling
Single Family vacant (subdivided)	1 parcel	х	0.25	=	0.25 EBU / parcel
Multi-Family (incl. Condo)	1 dwelling	х	0.75	=	0.75 EBU / dwelling
Mobile Home Parks	1 space	x	0.5	=	0.50 EBU / space
Developed Non-Residential	1 acre	x	6	=	6.00 EBU / acre
Vacant / Park / School	1 acre	x	1.5	=	1.50 EBU / acre
Special Cases			Varied	=	Varied EBU

<u>Method 5</u> –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

	Assessed	Assessed			EBU	
Land Use	Unit	x	Factor	=	Rate	
Residential						
Single Family home	1 dwelling	х	1	=	1.00 EBU / dwelling	
Commercial	1 acre	х	9.72	=	9.72 EBU / acre	
Live-work ⁽¹⁾	1 unit	х	1.15	=	1.15 EBU / unit	
Vacant / Park / School	1 acre	х	9.81	=	9.81 EBU / acre	

⁽¹⁾ Live-work units are for both residential and non-residential use. Each live-work unit will be assessed 1 EBU for the residential unit plus 9.72 EBUs per acre of non-residential use (including one parking space). The typical live-work unit is 2,400 Square Feet ("SF") with 20% of the area assigned to non-residential use, which equals 480 SF. The typical parking space is 180 SF. Therefore, the non-residential use of a live-work unit will be defined as 660 SF. An additional 0.15 EBU (660 SF / 43560 SF per acre x 9.72 EBUs per acre) will be assigned to a live-work unit for the non-residential use, for a total of 1.15 EBUs per live-work unit.

<u>Method 6</u> –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1.00 EBU
Multi-Family Residential Condos	1 dwelling unit	0.80 EBU
Multi-Family Residential Apartments	1 apartment unit	0.70 EBU
Commercial	1 acre	1.00 EBU



<u>Method 7</u> –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1.00 EBU
Multi-Family Residential	1 dwelling unit	0.75 EBU
Non-Residential	1 acre	18.00 EBU
Vacant	1 acre	4.50 EBU

Method 8–The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Residential Properties		
Residential Single-Family	1 single family dwelling unit	1.00 EBU
Residential Multi-Family	1 dwelling unit	0.75 EBU
Residential Condominium	1 dwelling unit	0.80 EBU
Planned Single-Family Residential	1 dwelling unit	1.00 EBU
Planned Condominium Residential	1 dwelling unit	0.80 EBU
Non-Residential Properties		
Non-Residential Developed	1 acre	6.00 EBU
Planned Non-Residential	1 acre	6.00 EBU
Public Facility	1 acre	0.00 EBU
Public School Property	1 acre	0.00 EBU
Park	1 acre	0.00 EBU
Open Space	1 acre	0.00 EBU
Other Properties		
Vacant Subdivided Residential Lot	1 parcel	1.00 EBU
Vacant Undeveloped Property	1 acre	1.50 EBU
Exempt	1 acre	0.00 EBU
Exempt	1 acre	0.00 EBU
Special Case Property	1 parcel	Varied EBU



Street Lighting Methodology

Residential Parcels

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 1.00 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 weighted value of 0.50 was given to "People Use" while "Intensity" and "Security Benefit" were each rated at 0.25 to form the basic unit (1.00 EBU). Parcels in other land use categories were assigned weighted values by comparison with this basic EBU.

In the remainder of the residential category, which is comprised of multiple rental type properties, the value for Intensity would remain at 0.25, 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 0.25 for Intensity, 1.00 for People Use and 0.50 for Security Benefit for a total of 1.75 EBU's. The owner of such property would therefore pay 1.75 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 1.00. Thus, a 5-unit apartment would be assigned 0.25 for Intensity, 2.50 for People Use and 1.00 for Security Benefits for a total of 3.75 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 - EBU Calculations for Residential Parcels:

RESIDENTI	AL CLASSIFICATIONS	People Use		Security		Intensity		Tota	I EBUs
SFR/Condo	SFR and Condos	0.50	+	0.25	+	0.25	=	1.00	per parce
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 parce
	3	1.50	+	0.75	+	0.25	=	2.50	per parce
	4	2.00	+	1.00	+	0.25	=	3.25	per parc
APT5	Apartments (5-20 units)	1/2 x units	+	1.00	+	0.25			
	5	2.50	+	1.00	+	0.25	=	3.75	per parc
	20	10.00	+	1.00	+	0.25	=		per parc
APT21	Apartments (21-50 units)	1/3 x (units-20)	+	the total EB	U fo	or a 20-unit a	apa	rtment	:
	50	10.00	+	11.25			=	21.25	per parc
APT51	Apartments (51-100 units)	1/4 x (units-50)	+	the total EB	U fo	or a 50-unit a	apa	rtment	:
	100	12.50	+	21.25			=	33.75	per parc
APT101	Apartments (100+ units)	1/5 x (units-100)	+	the total EB	U fo	or a 100-unit	t ap	artmer	nt
	101	0.20	+	33.75			=	33.95	per parc
	175	15.00	+	33.75					per parc
	200	20.00	+	33.75					per parc

Non-Residential Parcels

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 3.00 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	- EBU Calcu	lations for Non-Residential Parcels:							
NON-RE	ESIDENTIAL	CLASSIFICATIONS	People Us	se	Security		Intensity		Total EBUs
GRP-A	Group A	Irrigated Farms, Dry Farms, Cemeteries, Dump Sites	1 EBU	mir	nimum cha	rge			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)	3.00	+	1.00	+	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, Storage Facilities	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 E	BU's						
	Group K-1		3.00	+	1.00	+	1.25	=	5.25
GRP-K1	A	Open Storage							0.004973 per 100 SqFt of
GRP-K1	В	Mineral Processing							0.005615 per 100 SqFt of
	Group K-2		4.00	+	1.00	+	1.25	=	6.25
GRP-K2	A	Private College/University							0.001736 per 100 SqFt of
GRP-K2	B	Wholesale, Manufacturing Outlets							0.059858 per 100 SqFt of
GRP-K2	C	Athletic and Amusement Facilities							0.027431 per 100 SqFt of
GRP-K2	D	Heavy Manufacturing							0.006382 per 100 SqFt of
GRP-KE		Hospitals							0.012886 per 100 SqFt of
	Group K-3		4.00	+	1.00	+	1.50	=	6.50
GRP-K3	A	Motion Picture, Radio, T.V.							0.010938 per 100 SqFt of
GRP-K3	В	Business Center, Neighborhood Shopping Center							0.014449 per 100 SqFt of
GRP-K3	С	Regional Shopping Center							0.021812 per 100 SqFt of
V	/acant		0.00	+	0.00	+	0.00	=	0.00 per parcel

Table 2 summarizes the Non-Residential EBU calculation:

Exempt Parcels

The following are exempt from the assessment: areas of streets, avenues, lanes, roads, drives, courts, alleys, public easements, right-of-ways, and parkways. Also exempt are utility rights-of-way used exclusively for utility transmission, common areas (such as in condominium complexes), land dedicated as open space or parks, landlocked parcels, and small parcels vacated by the City, as these parcels do not benefit from the improvements.

F. ASSESSMENT RATES AND ANNUAL LEVY

Landscaping Zones

The Assessment Rates and Annual Assessment Amounts for each Landscaping Zone for Fiscal Year 2019/2020 is provided in the following tables:



Zone	Annex	Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 18-19 Max Asmt. Rate	FY 19-20 Max Asmt. Rate	FY 19-20 Applied Asmt. Rate	FY 19-20 Total Annual Levy Amount
1	1G	Golden Valley Parkway	EBU	261.290	\$71.675	\$73.997	\$50.00	\$13,064.50
2	2F	Cinema Parkway	Parcel	1	\$3,103.464	\$3,204.016	\$0.00	\$0.00
3		Sierra Heights	Parcel	76	\$713.039	\$736.142	\$375.00	\$28,500.00
	3A		Parcel	177	\$278.013	\$287.020	\$175.00	\$30,975.00
				_				\$59,475.00
4		Via Princessa/Sierra Hwy	EBU	526.118	\$223.096	\$230.324	\$230.32	\$121,175.50
5		Sunset Hills	Parcel	161	\$1,306.267	\$1,348.590	\$540.00	\$86,940.00
	5A		Parcel	14	\$880.443	\$908.969	\$350.00	\$4,900.00
	·							\$91,840.00
6		Canyon Crest	EBU	280.000	\$589.504	\$608.604	\$250.00	\$70,000.00
7		Creekside	EBU	1,027.997	\$277.576	\$286.570	\$180.00	\$185,039.37
8		Friendly/Sierra	EBU	33.510	\$233.137	\$240.691	\$240.69	\$8,065.52
15		River Village	EBU	689.330	\$1,045.911	\$1,079.798	\$600.00	\$413,598.00
16		Valencia Industrial Center	EBU	7,809.180	\$34.958	\$36.091	\$36.09	\$281,833.31
17		Bouquet/Rail Road Ave	EBU	1,278.740	\$87.703	\$90.545	\$87.70	\$112,145.50
18		Town Center / Tourney Road	EBU	3,914.503	\$208.524	\$215.281	\$160.00	\$626,320.48
19		Bridgeport / Bouquet	EBU	1,203.795	\$82.835	\$85.519	\$85.51	\$102,936.51
20		Golden Valley Ranch - Commercial	EBU	337.320	\$3,248.924	\$3,354.189	\$300.00	\$101,196.00
21		Golden Valley Ranch - Residential	EBU	245.095	\$621.660	\$641.802	\$641.80	\$157,301.97
22		HMNMH	EBU	178.620	\$289.235	\$298.607	\$100.00	\$17,862.00
24		Canyon Gate	EBU	150.025	\$712.338	\$735.418	\$450.00	\$67,511.25
25		Valle Di Oro	EBU	80.717	\$172.617	\$178.210	\$125.00	\$10,089.63
26		Centre Pointe	EBU	2,530.150	\$95.237	\$98.323	\$75.00	\$189,761.25
27		Circle J	EBU	844.558	\$784.477	\$809.894	\$500.00	\$422,279.00
28		Newhall	EBU	5,041.688	\$80.971	\$83.594	\$83.59	\$421,434.70
29		Villa Metro	EBU	322.466	\$247.989	\$256.024	\$247.99	\$79,968.34
30		Penlon	EBU	142.000	\$229.824	\$237.270	\$237.27	\$33,692.34
31		Five Knolls	EBU	365.335	\$700.673	\$723.375	\$700.67	\$255,979.27
32		Vista Canyon	EBU	885.540	\$68.885	\$71.116	\$71.11	\$62,970.75

Fiscal Year 2019/2020 Engineer's Report Page 27



Zone	Annex Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 18-19 Max Asmt. Rate	FY 19-20 Max Asmt. Rate	FY 19-20 Applied Asmt. Rate	FY 19-20 Total Annual Levy Amount
2008-1	Major Thoroughfare Medians	EBU	93,066.518	\$67.761	\$69.956	\$69.95	\$6,510,002.93
T1	Faircliff	EBU	5.000	\$8,786.307	\$9,070.984	\$5,000.00	\$25,000.00
T2	Old Orchard	EBU	1,128.701	\$200.769	\$207.274	\$207.27	\$233,945.86
T2A	Skyline Ranch	EBU	1,161.621	\$81.000	\$83.624	\$83.62	\$97,134.71
Т3	Valencia Hills	EBU	462.000	\$416.902	\$430.409	\$265.00	\$122,430.00
T3B	Valencia Hills Res./Golf Course	EBU	206.459	\$39.371	\$40.647	\$32.33	\$6,674.80
T4	Valencia Meadows	EBU	956.387	\$229.188	\$236.614	\$175.00	\$167,367.73
T5	Valencia Glen	Parcel	741.000	\$230.765	\$238.242	\$225.00	\$166,725.00
Т6	Valencia South Valley	Parcel	603	\$257.482	\$265.824	\$247.18	\$149,049.54
T7	Valencia Central & North Valley	EBU	1,972.025	\$270.962	\$279.741	\$230.00	\$453,565.75
Т8	Valencia Summit	Parcel	2,140	\$557.047	\$575.095	\$575.09	\$1,230,692.60
T17	Rainbow Glen	Parcel	74	\$552.217	\$570.109	\$570.10	\$42,187.40
T20	El Dorado Village	Parcel	630	\$300.000	\$300.000	\$300.00	\$189,000.00
T23 ⁽¹⁾	Mountain View Slopes	Parcel	954	\$741.620	\$765.649	\$765.64	\$730,420.56
T23-1		Parcel	383	\$429.707	\$443.629	\$443.62	\$169,906.46
T23-2		Parcel	156	\$429.707	\$443.629	\$443.62	\$69,204.72
			1,493		\$0.000		\$969,531.74
T23A	Mountain View Condos	Parcel	383	\$867.337	\$895.439	\$895.43	\$342,949.69
T23B	Seco Villas	Parcel	156	\$732.066	\$755.785	\$755.78	\$117,901.68
T29	American Beauty	Parcel	221	\$394.678	\$407.465	\$300.00	\$66,300.00
T31 ⁽²⁾	Shangri-La	Parcel	(see T31-1, -2)		\$0.000		
T31-1		Parcel	182	\$1,248.664	\$1,289.121	\$1,289.12	\$234,619.84
T31-1A		Parcel	267	\$568.790	\$587.219	\$587.21	\$156,785.07
T31-2		Parcel	1	\$7,792.121	\$8,044.586	\$8,044.58	\$8,044.58
			450				\$399,449.49
T33	Canyon Park	Parcel	501	\$300.000	\$300.000	\$200.00	\$100,200.00
T44	Bouquet Canyon	Parcel	302	\$300.000	\$300.000	\$300.00	\$90,600.00
T46	Northbridge	EBU	2,314.461	\$881.162	\$909.711	\$735.00	\$1,701,128.84
T47	Northpark	EBU	1,929.172	\$433.012	\$447.042	\$447.04	\$862,417.05
T48	Shadow Hills	Parcel	105	\$455.000	\$469.742	\$455.00	\$47,775.00

Fiscal Year 2019/2020 Engineer's Report Page 28



Zone	Annex	Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 18-19 Max Asmt. Rate	FY 19-20 Max Asmt. Rate	FY 19-20 Applied Asmt. Rate	FY 19-20 Total Annual Levy Amount
T51		Valencia High	Parcel	802	\$612.782	\$632.636	\$632.63	\$507,369.26
T52		Stonecrest (Lower)	EBU	501.140	\$888.676	\$917.470	\$917.47	\$459,780.92
T62		Canyon Heights	Parcel	215	\$600.000	\$600.000	\$600.00	\$129,000.00
T65		Fair Oaks	Parcel	394	\$1,030.589	\$1,063.980	\$0.00	\$0.00
T65A	•	Fair Oaks Ranch	EBU	1,075.000	\$615.568	\$635.512	\$0.00	\$0.00
T65B		Fair Oaks Park	EBU	710.000	\$224.133	\$231.395	\$0.00	\$0.00
T67		Miramontes	Parcel	420	\$914.996	\$944.641	\$650.00	\$273,000.00
T68	•	West Creek	· · ·		· · ·	· · ·	·	. ,
	RES		EBU	1,129.600	\$118.967	\$122.821	\$122.82	\$138,737.47
	COM		EBU	8.625	\$135.563	\$139.955	\$139.95	\$1,207.01
				1,138.225				\$139,944.48
T69		West Hills						
	RES		EBU	873.000	\$656.600	\$677.874	\$0.00	\$0.00
	COM		EBU	7.440	\$639.895	\$660.627	\$0.00	\$0.00
		-		880.440				\$0.00
T69 MWD		West Hills						\$0.00
	RES	West Hills	EBU	873.000	\$458.481	\$473.336	\$60.70	\$52.991.10
	COM		EBU	7.440	\$514.320	\$530.984	\$75.78	\$563.80
				880.440				\$53,554.90
T71		Haskell Canyon Ranch	Parcel	223	\$632.279	\$652.765	\$632.28	\$140,998.44
T77		West Creek Park	EBU	1,985.800	\$77.315	\$79.820	\$0.00	\$0.00
T77				.,		<u>.</u>	, the	÷3100
MWD		West Creek Park MWD	EBU	1,985.800	\$161.580	\$166.815	\$83.79	\$166,390.18
							Total	\$19,867,608.17

⁽¹⁾ Zone T23 - Consists of 1,490 residential parcels and 3 non-residential parcels: Zone T23 has 951 SF units and 3 non-res; Zone T23-1 has 382 condo units; Zone T23-2 has 156 condo units.

⁽²⁾ Zone T31 - Consists of 450 residential parcels and one commercial parcel.

Fiscal Year 2019/2020



Street Lighting Zones

The Landscaping 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.

For Fiscal Year 2019-20 the proposed assessment rate and maximum assessment rate for parcels in Street Lighting Zone A is \$12.38 per Equivalent Benefit Unit (EBU), which is the maximum rate previously established by Los Angeles County at the time the original district parcels (Zone A parcels) were transferred to the City's jurisdiction. The maximum assessment rate for Zone A does not have a Consumer Price Index (CPI) adjustment.

Subsequent annexations to the City and new developments within the City that receive special benefit from street lighting have been assigned to Street Lighting Zone B with a higher assessment rate that includes the previously described Consumer Price Index (CPI) adjustment. For Fiscal Year 2019-20, the proposed assessment for parcels located in Zone B will not increase by the change in CPI and remain at \$81.71 per EBU.

The proposed Fiscal Year 2019/2020 assessment rates for the Street Lighting Zones are summarized in the table below.

	FY 2018-19 Maximum Assessment	CPI Increase per EBU	FY 2019-20 Maximum Assessment	FY 2019-20 Actual Assessment
Street Lighting Zone A	\$12.38 / EBU	-	\$12.38 / EBU	\$12.38 / EBU
Street Lighting Zone B	\$81.71 / EBU	\$2.65 / EBU	\$84.36 / EBU	\$81.71 / EBU

CPI Increase: 3.24%



The following tables provide a summary of the EBU's for each land use shown above for both Street Lighting Zone A and B.

EBU Summary by Land Use

Street Lighting Zone A Assessments per EBU: \$12.38

Land Use	Parcels	Units	Lot Sq Ft	EBU's	Estimated Assessment Revenue
SFR	23,477	23,477	0	23,477.00	\$290,655
CNDO	9,284	9,284	0	9,284.00	114,936
APT2	200	494	0	420.50	5,205
APT5	62	623	0	389.00	4,816
APT21	29	941	0	446.58	5,529
APT51	12	884	0	326.00	4,036
APT101	12	2,171	0	599.20	7,418
GRP-A	3	0	0	3.00	37
GRP-B	42	0	0	84.00	1,040
GRP-C	21	1	0	52.50	650
GRP-D	82	0	0	243.00	3,008
GRP-E	120	0	0	480.00	5,942
GRP-G	23	0	0	115.00	1,424
GRP-H	20	0	0	100.00	1,238
GRP-I	30	0	0	180.00	2,228
GRP-J	17	0	0	136.00	1,684
GRP-K1	2	0	83,120.00	6.00	74
GRP-K2	15	0	2,838,280.00	286.74	3,550
GRP-K3	34	0	3,698,579.00	539.45	6,678
EXE	81	0	0.00	0.00	0.00
VAC	76	2	0.00	0.00	0.00
Subtotals	33,642	37,877	6,619,979.00	37,167.97	\$460,209



EBU Summary by Land Use (Continued)

Street Lighting Zone B Assessments per EBU: \$81.71

Land Use	Parcels	Units	Lot Sq Ft	EBU's	Estimated Assessment Revenue
SFR	15,185	15,185	0	15,184.82	\$1,240,751
CNDO	7,898	8,074	0	8,085.00	660,625
APT2	11	28	0	23.75	1,941
APT5	21	324	0	188.25	15,382
APT21	29	941	0	443.73	36,257
APT51	8	599	0	219.75	17,956
APT101	24	4,282	0	1,186.40	96,941
GRP-A	2	0	0	2.00	82
GRP-B	45	0	0	90.00	7,354
GRP-C	47	0	0	118.00	9,642
GRP-D	217	0	0	649.00	53,030
GRP-E	81	0	0	324.00	26,474
GRP-G	25	0	0	125.00	10,214
GRP-G&C	1	0	0	7.50	613
GRP-H	665	0	0	3,319.50	271,236
GRP-I	50	0	0	300.00	24,513
GRP-I-SPC	1	0	0	4.90	400
GRP-J	20	0	0	160.00	13,074
GRP-J&E	1	0	0	12.00	981
GRP-K1	2	0	264,433.00	17.70	1,446
GRP-K2	8	0	1,565,071.00	77.83	6,359
GRP-K2D	1	0	179,598.00	10.08	824
GRP-K3	9	0	5,942,454.20	336.17	27,468
GRP-K1A	15	0	9,741,935.13	622.60	50,873
GRP-K1B	105	0	13,169,326.23	2,376.17	194,156
GRP-K3B	47	0	14,484,200.78	2,126.74	30,541
GRP-K3C	1	0	689,990.40	150.50	12,297
GRP-MULTI	1	0	0	18.50	1,512
EXE	1400	0	0	0.00	0.00
SFV	785	0	0	0.00	0.00
VAC	643	0	0	0.00	0.00
Subtotal Zone B	27,348	29,433	46,037,008.74	36,179.89	\$2,812,942
Total Street Lighting Zones	60,990	67,310	52,656,987.74	73,347.86	\$3,273,151

City of Santa Clarita Landscape and Lighting District Engineer's Report Page 32



V. ASSESSMENT ROLL

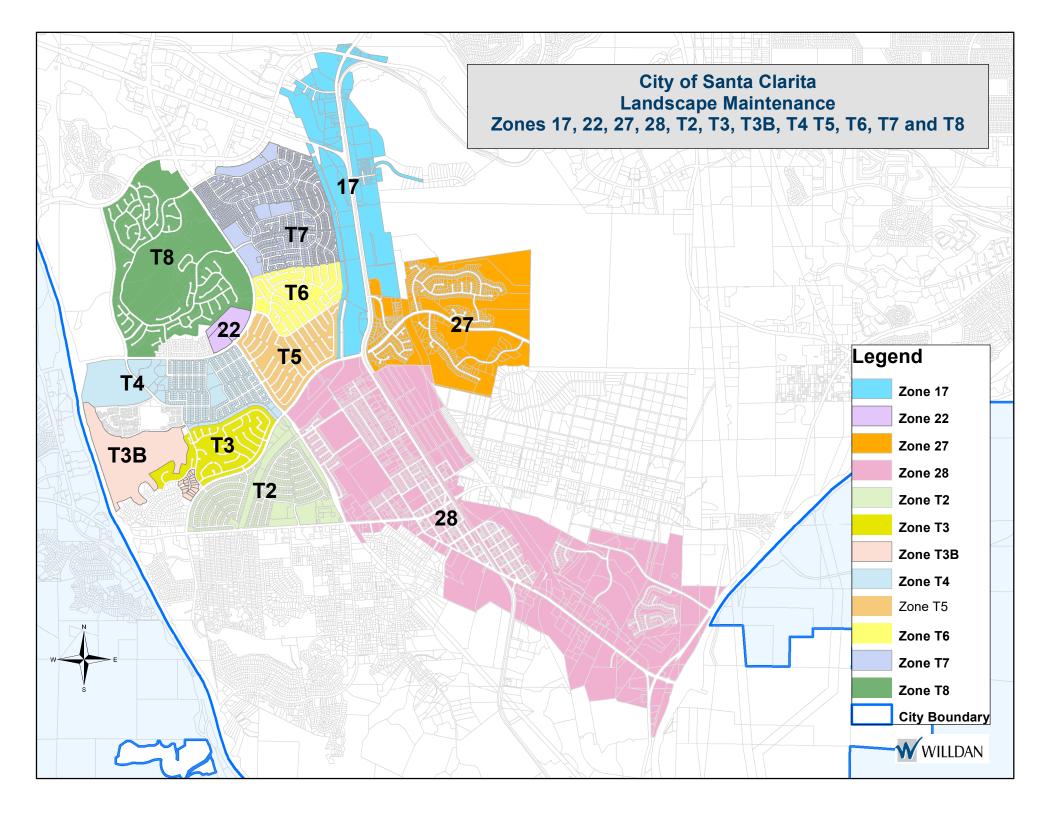
The total proposed assessment for Fiscal Year 2019/2020 and the amount of the total proposed assessment apportioned to each lot or parcel within the District, as shown on the latest assessment roll at the Los Angeles County Assessor's Office, are contained in the Assessment Roll on file in the office of the City Clerk of the City of Santa Clarita, which is incorporated herein by reference.

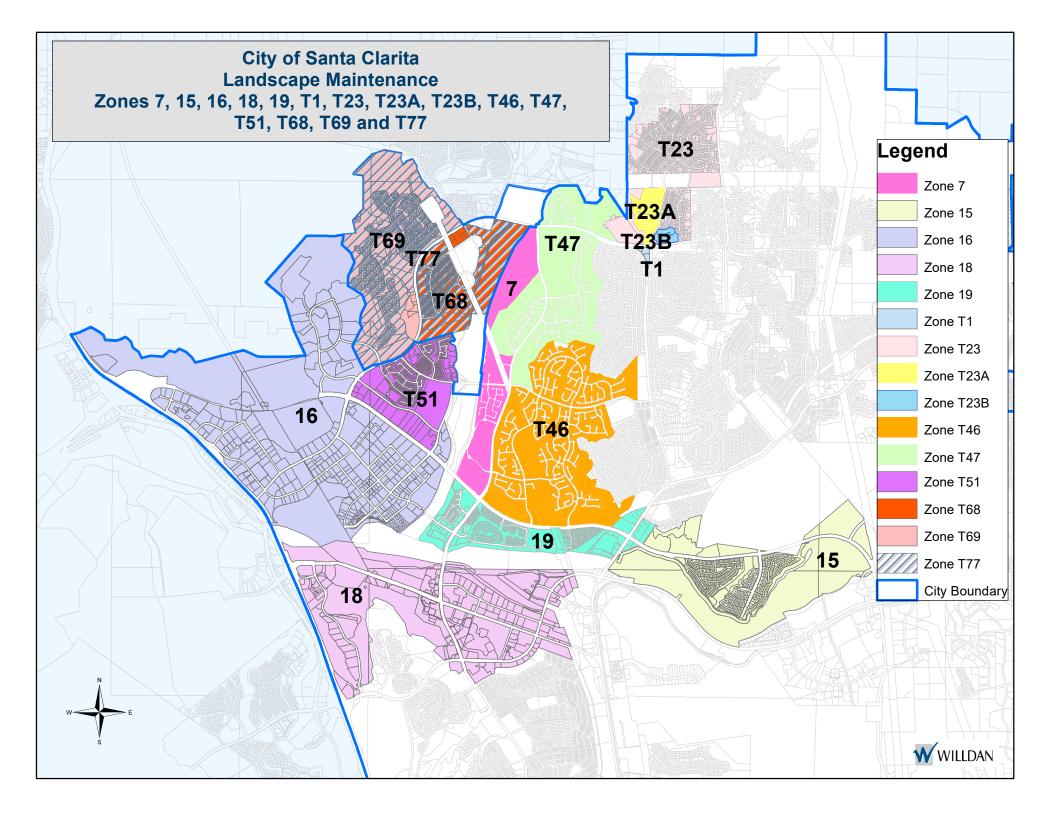
The description of each lot or parcel is part of the records of the Assessor of the County of Los Angeles and these records are, by reference, made part of this Report.

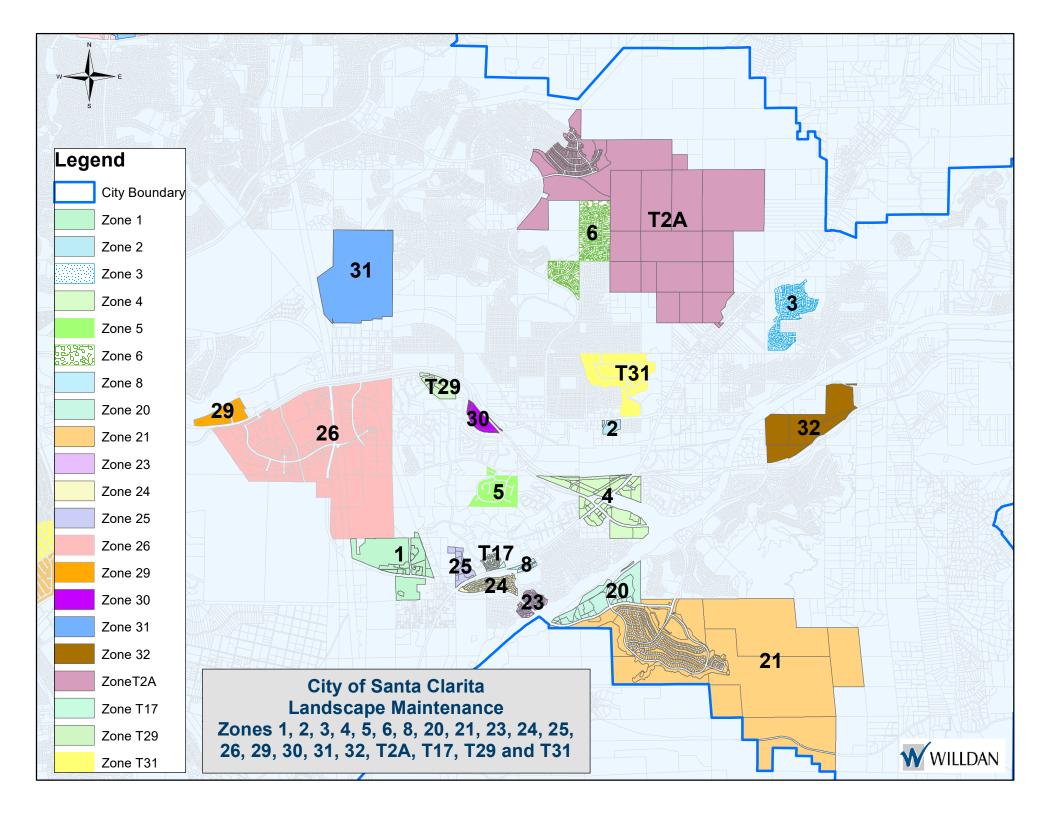


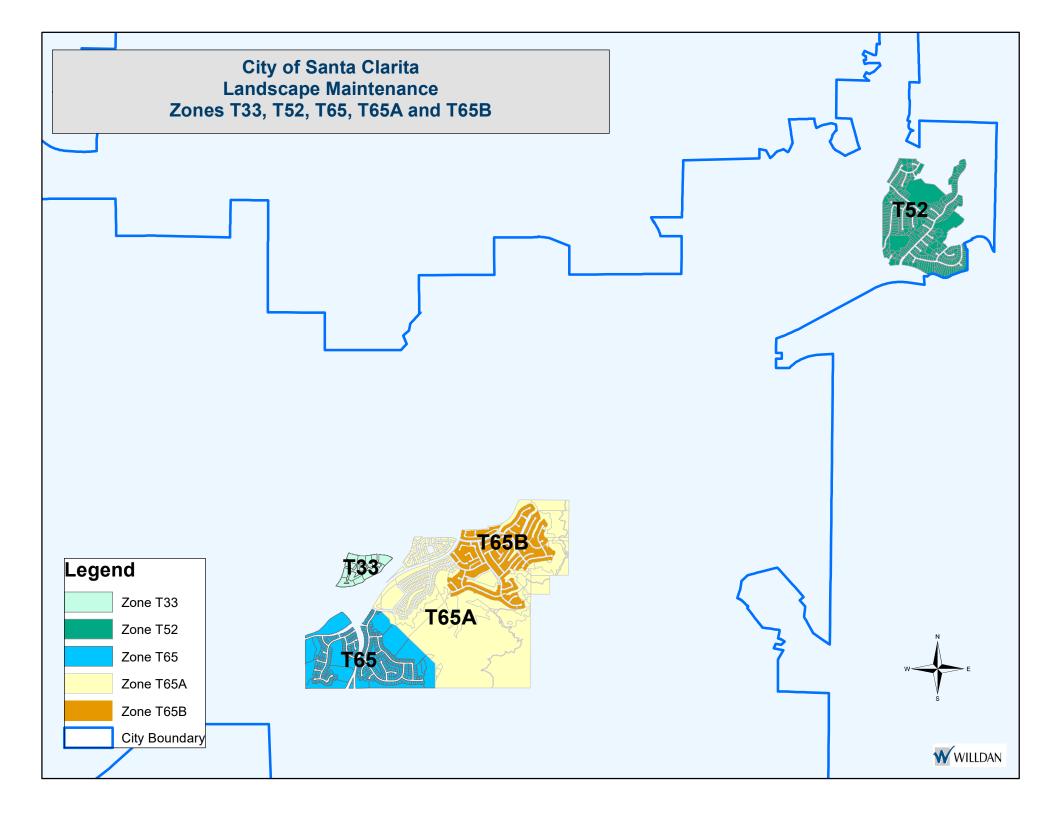
VI. ASSESSMENT DIAGRAM

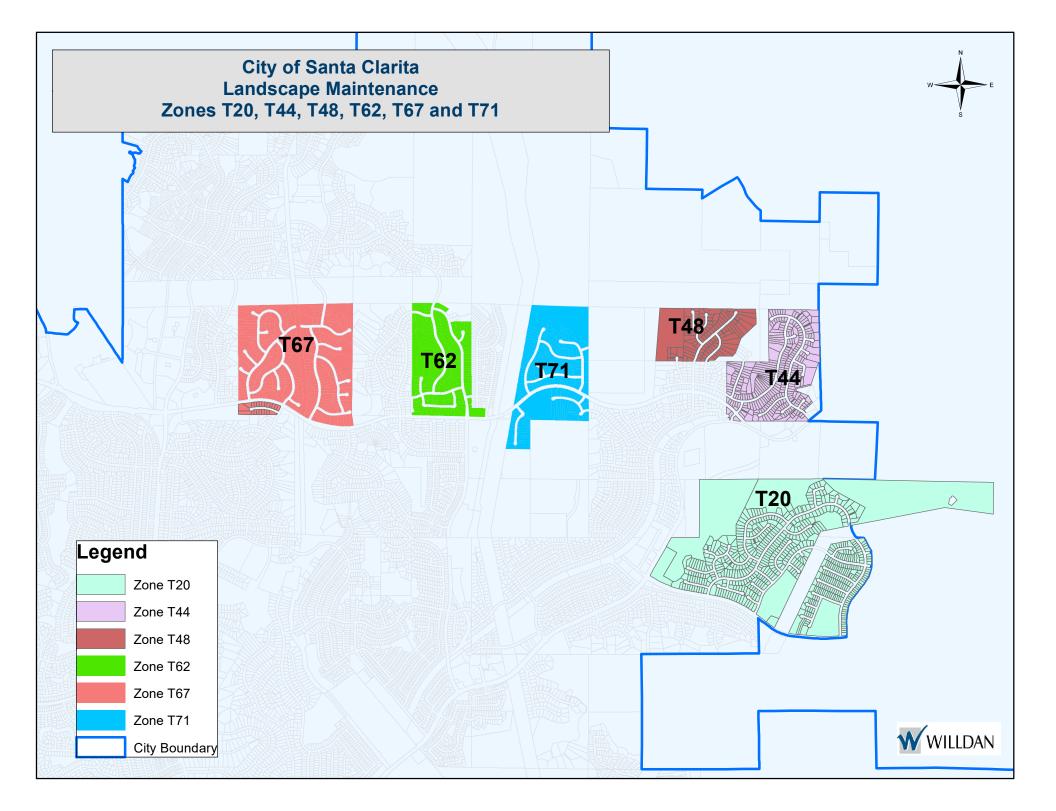
The following pages show an overview of the Landscaping and Street Lighting Zones within the Landscape and Lighting District. Detailed District boundary diagrams will be available for inspection at the office of the City Clerk during normal business hours and, by reference, are made part of this report.

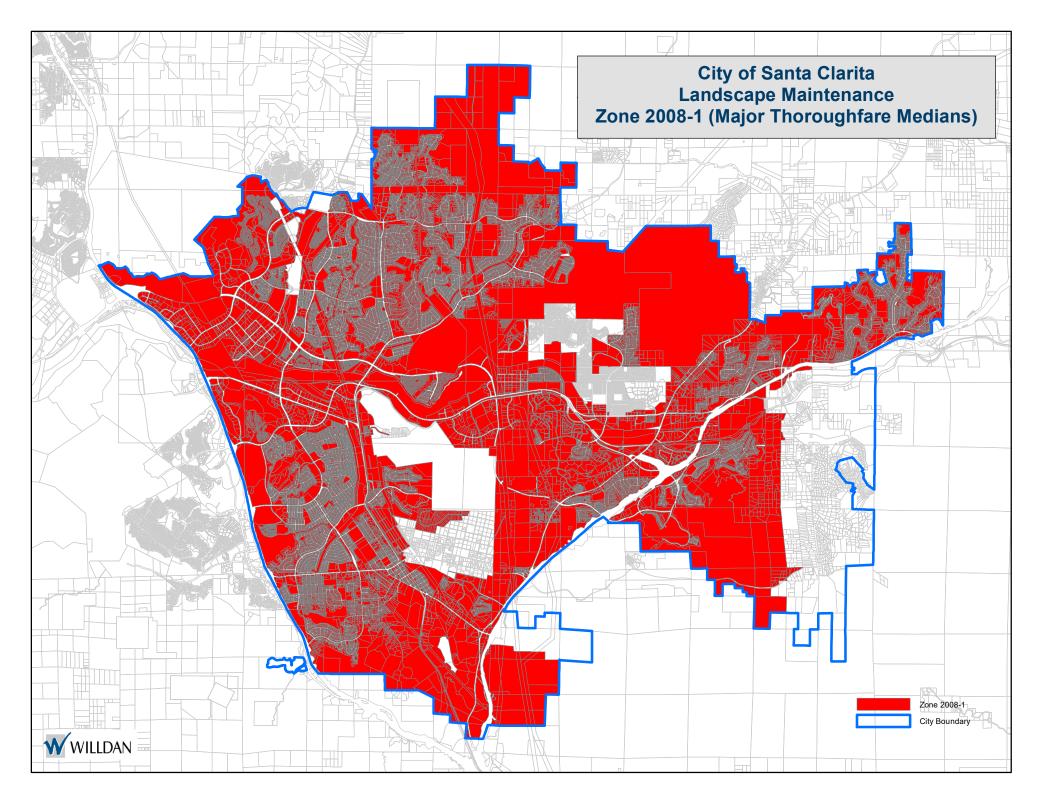


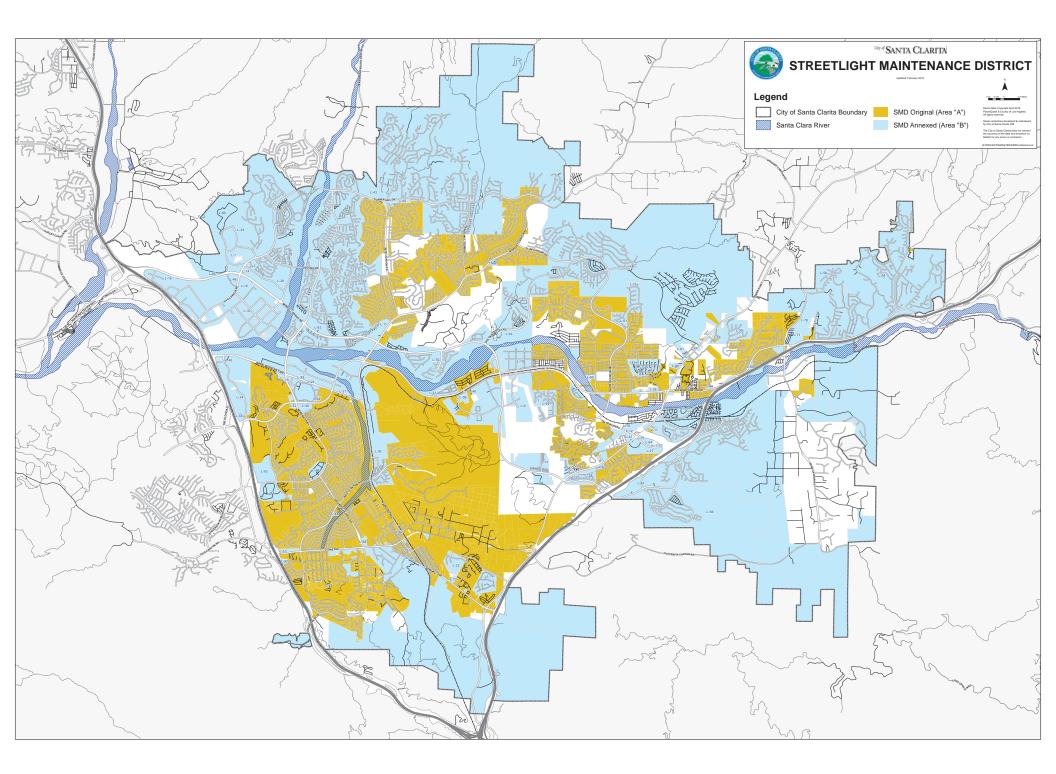














APPENDIX

There are over 2,100 acres of maintained landscaping benefiting properties located in 55 active Landscaping Zones within the District. Detailed plans and specifications for these improvements are on file in the City of Santa Clarita Special District's office. However, general descriptions written below characterize landscaping improvements that benefit the properties in each Landscaping Zone.

The LMD zones listed below are categorized by the type and character of their improvements and benefits. The name of the Zone(s) is followed by a description of the associated improvements.

Zone 2008-1 (Area-wide):

Properties in this zone receive a benefit from maintenance and improvement to area-wide medians and street trees along the City's major thoroughfares and the thirty-five park facilities located throughout Santa Clarita. Typical maintenance and improvement activities include: care of Landscaping, including parkway trees along major thoroughfares; hardscape, irrigation systems; ornamental structures; signage; lighting; playground equipment, shade structures, play courts, public restrooms, and plant material consisting of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed within the boundary of this zone are on easements or public rights of way.

Zones 7 Creekside, 19 Bridgeport / Bouquet, T-2 Old Orchard, T2-A Skyline Ranch, T-3 and T-3B Valencia Hills, T-4 Valencia Meadows, T-5 Valencia Glen, T-6 South Valley, T-7 Central & North Valley, T-8 Valencia Glen, T-46 Northbridge, T-47 North Park, and T-51 Valencia High School:

These zones are best characterized as primarily benefiting owners of residential property through an interconnecting system of landscaped paseos. Typical maintenance and improvement activities include care for: slopes, parks, parkways and side panels, local medians, tunnels, paseos, paseo bridges, fences, walls, swales, hardscape, irrigation systems, ornamental structures, signage, lighting, playground equipment, play courts and drinking fountains. Plant material consists of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed in these zones are on easements or public rights of way.

Zones 3 Sierra Heights, 5 Sunset Hills, 6 Canyon Crest, 15 River Village, 21 Golden Valley Ranch Residential, 27 Circle J Ranch, 29 Villa Metro, 30 Penlon, 31 Five Knolls, 32 Vista Canyon, T-17, Rainbow Glen, T-20 El Dorado Village, T-23 Mountain View, T-23A Mountain View Condos, T-23B Seco Villa Condos, T-29 American Beauty, T-31 Shangri-La, T-33 Canyon Park, T-44 Bouquet Canyon, T-48 Shadow Hills T-52 Stone Crest, T-62 Canyon Heights, T-65 Fair Oaks, T-65A Fair Oaks Ranch, T-65B Fair Oaks Ranch Park, T-67 Miramontes, T-68 West Creek, T-69 West Hills, T-71 Haskell Canyon Ranch and T-77 West Creek Park:

These zones are best characterized by primarily benefiting owners of residential property through maintaining irrigated and non-irrigated slopes and beautifying entry corridors. Typical maintenance and improvement activities include care for: slopes, parks, parkways, side panels, local medians, fences, swales, hardscape, irrigation systems, ornamental structures, signage, lighting, and playground equipment. Plant material consists of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed in these zones are on easements or public rights of way.



Zones 8 Ackerman Avenue, 24 Canyon Gate, 25 Valle Di Oro:

These zones are best characterized primarily benefiting owners of residential property through maintaining smaller Landscaping areas consisting of parkways and side panels buffering the benefiting properties from City streets. The Landscaping materials consist of: turf, ground cover, shrubs, trees and flowers which is maintained by irrigation systems. The LMD maintains a slope benefiting Canyon Gate property owners. Landscaping activities performed in these zones are on easements or public rights of way.

Zones 1 Golden Valley Centex, 2 Edwards Cinema, 4 Via Princessa/Sierra Highway, 16 Valencia Industrial Center, 17 Bouquet/Railroad Avenue, 18 Town Center / Tourney Road, 20 Golden Valley Ranch Commercial, 22 HMNMH (Henry Mayo Newhall Hospital), 26 Centre Pointe, 28 Newhall, and T-1 Faircliff:

These zones are best characterized as primarily benefiting commercial and retail properties. Typical maintenance and improvement activities include care for: slopes, parkways and side panels, local fences, walls, swales, hardscape, irrigation systems, ornamental structures, signage, lighting and monument signs. Plant material consists of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed in these zones are on easements or public rights of way.