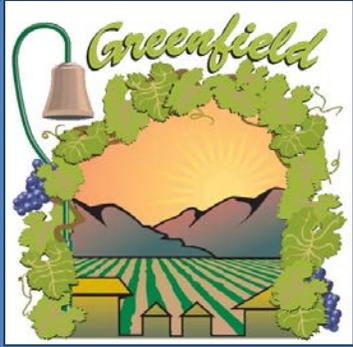


Legend

-  Greenfield City Boundary
-  School
-  Official Buildings



City of Greenfield

Street & Drainage Maintenance Assessment District No. 2

2015/2016 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: May 12, 2015
Public Hearing: June 09, 2015



ENGINEER'S REPORT AFFIDAVIT

**Establishment of Annual Assessments for the:
Street and Drainage Maintenance Assessment District No. 2**

**City of Greenfield
Monterey County, State of California**

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2015/2016 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Monterey County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2015.

MNS Engineers
Assessment Engineer
On Behalf of the City of Greenfield

By: _____
Jeff Edwards
Government Services Director

By: _____
Douglas S. Pike
R.C E. #43330

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I. INTRODUCTION

Background Information

To provide ongoing funding for the costs and expenses required to service and maintain the street and storm drain improvements and facilities associated with and resulting from the development of properties within the boundaries of the Street and Storm Drain Maintenance District No. 2, (Mariposa Subdivision Zone No. 1, Vineyard Green Subdivision Zone No. 2, Vista Verde Subdivision Zone No. 3, And Cambria Park Subdivision Zone No. 4) (the "District"), pursuant to the requirements of the Benefit Assessment Act of 1982, the City Council, on August 28, 2007 approved the formation of the District.

This report is being done to renew the District for the 2015/2016 fiscal year. The parcels in the District are specified as Mariposa Subdivision Zone No. 1, Vineyard Green Subdivision Zone No. 2, Vista Verde Subdivision Zone No. 3, and Cambria Park Subdivision Zone No. 4.

The benefit assessment shall be levied upon each parcel within the boundaries of each zone and the assessment levied upon each parcel shall be based solely on the benefit received from the respective zone. All of the parcels to be assessed are listed in Appendix "A".

As required by the Benefit Assessment Act of 1982, this Engineer's Report describes the improvements to be maintained and serviced by the District, provides an estimated budget for the District, and lists the proposed assessments to be levied upon each assessable lot or parcel within the District.

The City will hold a Public Hearing on **June 9, 2015**, to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the levy of assessments. Following the adoption of this resolution, the final assessor's roll will be prepared and filed with the Monterey County Auditor-Controller's Office to be included on the FY 2015/2016 tax roll.

II. DESCRIPTION OF THE DISTRICT

This Engineer's Report has been prepared pursuant to the provision of the Benefit Assessment Act of 1982, being Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California for the City of Greenfield, County of Monterey, in connection with the proceedings for:

**CITY OF GREENFIELD
STREET AND DRAINAGE MAINTENANCE DISTRICT No. 2
(Mariposa Subdivision Zone No. 1, Vineyard Green Subdivision Zone No. 2,
Vista Verde Subdivision Zone No. 3, And Cambria Park Subdivision Zone No. 4)**

Hereinafter referred to as the "District", submitted herewith the "Report" consisting of five (5) parts as follows:

PART A – The Plans and Specifications

A description of the District boundaries and the proposed improvements associated with the District. The District was formed with four benefit zones (Mariposa Subdivision Zone No. 1, Vineyard Green Subdivision Zone No. 2, Vista Verde Subdivision Zone No. 3, and Cambria Park Subdivision Zone No. 4) encompassing all properties within the territories identified as the residential subdivisions of Mariposa, Vineyard Green, Vista Verde and Cambria Park.

PART B – The Method of Apportionment

A discussion of the benefits, the improvements and services provide to properties within the District, and the method of calculating each property's proportional special benefit and annual assessment. This section also identifies and outlines an Assessment Range Formula that provides for an annual adjustment to the maximum assessment rate that establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation without the added expense of additional property owner protest ballot proceedings.

PART C – The Zone Budgets

An estimate of the annual costs to operate, maintain and service the street and storm drain improvements and facilities installed and constructed as part of the development of properties within the District and its Zones. This budget includes an estimate of anticipated direct maintenance costs and incidental expenses including, but not limited to administration expenses and the collection of appropriate fund balances to establish an initial maximum assessment to be approved by the property owners of record. The special benefit assessments are based on the overall operation costs minus any costs that are considered general benefit. The proposed assessments for the first fiscal year (2007/2008), and each subsequent year shall be based on the estimated net annual cost of operating, maintaining and servicing the District and Zone improvements for that fiscal year as well as funds to be collected in installments to perform maintenance activities that cannot be reasonably collected in a single fiscal year's assessments. The proposed maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the initial maximum assessment for the District and each Zone in fiscal year 2007/2008 and shall be adjusted annually by the Assessment Range Formula described in the method of apportionment.

PART D – District Diagram

The District Diagram is based on the Monterey County Assessor's Maps and the Monterey County Assessor's information and identifies all the parcels of land within the proposed District, as the same existed at the time this Report was prepared. The combination of this map and the Assessment Roll contained in this Report constitute the District Assessment Diagram. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of all parcels as shown on the Monterey County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include all subsequent subdivisions, lot-line adjustments or parcel changes therein. Reference is hereby made to the Monterey County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

PART E – The Assessment Roll

A listing of the assessment amount of the estimated cost of the improvements and services for each parcel within the District based on the parcel's proportional special benefit as outlined in the method of apportionment and the proposed initial maximum assessment rate. The Assessment Roll is filed in the Office of the City of Greenfield City Clerk and is incorporated within this report in Part E.

III. PART A – THE PLANS AND SPECIFICATIONS

A. Benefiting Properties within the District

The territory within the District consists of four separate benefit Zones and consists of all lots, parcels and subdivisions of land within the four residential subdivisions described below:

Mariposa Subdivision, Zone No. 1

The residential subdivision known as the Mariposa Subdivision, which encompasses an area of land totaling approximately five acres (4.82 acres), includes forty (40) single family residential homes. The subdivision is situated in the eastern portion of the City of Greenfield east of Highway 101 and is generally located:

- South of Apple Avenue;
- North of Palm Avenue;
- West of Las Manzanitas Drive; and,
- East of Pepper Drive.

The parcels within the Zone No. 1 at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcel numbers 024-153-032 through 024- 153-039 and 024-153-041 through 024-153-072.

Vineyard Green Subdivision, Zone No. 2

The residential subdivision known as the Vineyard Green Subdivision encompasses an area of land totaling approximately nine and one-half acres (9.5 acres). The development was built out in two phases. Phase I includes fifty-eight (58) single-family residential homes at build-out and Phase II consists of an apartment complex composed of forty (40) apartment units. The properties are affordable housing and are assessed within the Benefit Assessment District. The subdivision is situated in the southwestern portion of the City of Greenfield west of Highway 101 and is located on the southeast corner of Oak Avenue and Thirteenth Street, which is generally:

- South of Oak Avenue;
- North of Elm Avenue;
- West of Twelfth Street; and,
- East of Thirteenth Street.

The properties within the Zone No. 2 at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcels 109-224-001 through 109-224-058 and 109-224-060.

Vista Verde Subdivision, Zone No. 3

The residential subdivision known as the Vista Verde Subdivision, which encompasses an area of land totaling approximately three acres (2.965 acres), includes sixteen (16) single-family residential homes. Three of the properties are affordable (“inclusionary”) housing units and are assessed within the Benefit Assessment District. The planned subdivision is situated in the southwestern portion of the City of Greenfield west of Highway 101 and is generally located:

- South of Oak Avenue;
- North of Elm Avenue;
- West of Eleventh Street; and,
- East of Twelfth Street.

The parcels within the Zone No. 3 at the time this Report was prepared are identified by the Monterey County Assessor’s Office as parcel numbers 024-191-030 through 024- 191-045.

Cambria Park Subdivision, Zone No. 4

The residential subdivision known as the Cambria Park Subdivision, which encompasses an area of land totaling approximately five acres (4.850 acres), includes thirty-nine (39) single-family residential homes at build-out. The subdivision is situated in the eastern portion of the City of Greenfield east of Highway 101 and is generally located:

- South of Walnut Avenue;
- North of Apple Avenue;
- West of Second Street; and,
- East of Third Street.

The properties within the Zone No. 4 at the time this Report was prepared are identified by the Monterey County Assessor’s Office as parcel number 024-411-001 through 024- 411-39.

B. Funding authorized by the 1982 Act

As generally defined by the Benefit Assessment Act of 1982 and applicable to this District, the City may impose a benefit assessment to finance the maintenance and operation costs of the following services:

- Drainage and Flood Control
- Streets and Roads;

In addition to imposing a benefit assessment for the annual maintenance and operation of the District improvements, the City may also authorize an assessment or utilize existing assessment revenues to finance the installation, construction or replacement of drainage and flood control facilities as well as the street and road improvements (with some limitations). While such activities are permitted under the 1982 Act, the budget and assessments for this District only provide for normal maintenance and operation of the improvements. Since most major rehabilitation/construction projects result from unforeseen damages, the extent and cost of such projects are not easily predicted and to accumulate funds as part of the normal annual assessments would not be reasonable. If such funding becomes necessary, the City may present a new or increased assessment to the property owners to support the projects.

C. Description of Improvements and Services

The purpose of this District is to fund the activities necessary to maintain and service the local streets and the drainage and flood control systems constructed and installed in connection with development of properties within the residential subdivisions known as the Mariposa, Vineyard Green, Vista Verde and Cambria Park Subdivisions, pursuant to approved development plans and agreements. The improvements may consist of all or a portion of the public streets, drainage and flood control facilities associated with the Mariposa, Vineyard Green, Vista Verde and Cambria Park Subdivisions and the maintenance of these improvements may include but are not limited to all materials, equipment, labor, and incidental expenses deemed necessary to keep these improvements in satisfactory condition. The maintenance of the improvements and related activities shall be funded entirely or partially through the District assessments. The District and Zone improvements and services are generally described as:

- Street maintenance that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, bridges, driveway approaches, sidewalks, barricades, delineation, signage or other facilities within the public street right-of-ways installed in connection with the development of properties in the Mariposa, Vineyard Green, Vista Verde and Cambria Park Subdivisions and that have been dedicated to the City;
- Storm drain and flood control maintenance that may include but is not limited to inspection, repair and servicing of drainage basins, inlets, catch basins, manholes, outlets, drywells, pumps, filters and storm drain pipes installed in connection with the development of properties of the Mariposa, Vineyard Green, Vista Verde and Cambria Park Subdivisions as well as any off-site improvements and facilities directly associated with the aforementioned infrastructure that is deemed necessary to service or protect the properties including waste water treatment;
- All appurtenant, equipment, materials and service contracts related to the aforementioned improvements and facilities;
- Specifically excluded are those improvements or facilities: located on private property or common areas; that may be provided or maintained by an agency other than the City; that may be provided by another assessment or tax levied by the City; or that may be provided and maintained by a Homeowner's Association or similar entity.

Detailed maps and descriptions of the location and extent of the specific improvements to be maintained by the District are on file in the Office of Public Works and by reference are made part of this Report. Those portions of the District improvements that may be identified as general benefit or will be funded in whole or in part by other revenue sources as part of the approved development agreements, will not be included as part of the District assessments. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received.

Street Maintenance

The street maintenance program may include, but is not limited to: the repair of potholes, cracks or other failures in the asphalt surface; repair or replacement of curbs, gutters, driveway approaches and sidewalks as required as part of maintaining the streets; repair or installation of street signs, barricades, fencing or other delineation; mechanized sweeping and cleaning of the streets and gutters; slurry sealing, overlays and re-striping of the street surfaces. The specific activities and timing of various street and road maintenance services shall be determined by the City's Public Works Department as necessary to extend the life of the streets or to improve traffic circulation and safety as available funding permits.

Specifically the street improvements for this District are identified as:

Mariposa Subdivision, Zone No. 1

- Approximately 42,930 square feet of asphalt street surface located on the perimeter of the development (11,800 square feet on the south half of Apple Road and 3,249 square feet on the north half of Palm Avenue); and 27,880 square feet on the interior street loop identified as Mariposa Place Loop (or Wilson Circle).
- Approximately 1,778 linear feet of curb and gutter;
- Approximately 984 square feet of stamped concrete and 486 linear feet of curb and gutter in and around the center island of Mariposa Place Loop (or Wilson Circle); and
- Approximately 40 driveway approaches, 9,061 square feet of sidewalks and various street signs within the Zone area.

Vineyard Green Subdivision, Zone No. 2

- Approximately 84,140 square feet of asphalt street surface located on the perimeter of the development (south half of Oak Avenue and east half of Thirteenth Avenue); and the various interior streets identified as Santa Lucia Street, Sparks Street and Maldonado Street;
- Approximately 4,186 linear feet of curb and gutter along the south half of Oak Avenue and east half of Thirteenth Avenue and the interior streets identified as Santa Lucia Street, Sparks Street and Maldonado Street;
- Approximately 60 driveway approaches, 23,025 square feet of sidewalks and various street signs within the Zone area.

Vista Verde Subdivision, Zone No. 3

- Approximately 20,124 square feet of asphalt street surface located on the interior street, Don Vicente Drive, of the development;
- Approximately 1,206 linear feet of curb and gutter along the interior street, Don Vicente Drive, of the development;
- Approximately 16 driveway approaches, 6,033 square feet of sidewalks and various street signs within the Zone area.

Cambria Park Subdivision, Zone No. 4

- Approximately 47,553 square feet of asphalt street surface located on the perimeter of the development (north half of Apple Avenue); and the interior street loop identified as Cambria Park;
- Approximately 1,723 linear feet of curb and gutter along the north side of Apple Avenue and the interior street loop identified as Cambria Park;
- Approximately 483 linear feet of curb and gutter in and around the center island of Cambria Park; and
- Approximately 39 driveway approaches, 8,613 square feet of sidewalks and various street signs within the Zone area.

Specifically not included as part of the street maintenance program are the costs associated with major replacements or reconstruction. Although the District assessments will provide funding for regular maintenance and servicing of the improvements that will extend the useful life of the street improvements, the assessments are not intended to fund major replacements or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters or driveway approaches. The costs of extensive replacement or reconstruction activities such as grinding and resurfacing of the asphalt; and replacement of curbs, gutters driveway approaches and sidewalks is significantly more than the amount that can reasonably be collected annually under the provisions of the 1982. When such repairs or activities are deemed necessary, the City will consider various financing options including new or increased assessments for property owner approval.

The Public Works Department shall authorize all operational activities and maintenance of the public street and right-of-way improvements, facilities and services that may include, but are not limited to:

- Regular street sweeping services necessary to control dirt and debris on street surfaces and gutters;
- Annual inspection of street surface and repair of potholes and surface cracks as needed;
- Periodic slurry or overly of street surfaces and driveway approaches (typically one or the other once every five years);
- Periodic re-striping of traffic lanes, bike lanes, street parking areas, crosswalks and intersections (typically in conjunction with slurry or overly activities);
- Graffiti abatement of public improvements within the street right-of-ways that are maintained by the District including but not limited to sandblasting, repainting and repair of fences, walls, barricades, sidewalks and signage as needed;
- Annual inspection and periodic repair or replacement of decorative street-pavers as needed;
- Annual inspection and minor repairs of curbs, gutters, driveway approaches and sidewalks including partial segment replacements as needed to ensure pedestrian and vehicle safety or the integrity of the street;
- Annual inspection and periodic repair or rehabilitation of street signs and traffic control devices;
- Annual inspection and repair of barricades, street-fencing, delineation or retaining walls within the street right-of-ways as needed;

A portion of the services described above are not performed on an annual basis but rather on a periodic basis such as slurry sealing or overlaying the asphalt streets and the funds necessary for these activities are collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund of the District (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent when sufficient funds have been accumulated to perform the services deemed necessary by the City (approximately every five years). This process of accumulating funds (installments) shall continue until such time the District is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase.

Storm Drain and Flood Control Maintenance

The storm drain and flood control system associated with the District may include but is not limited to: drainage basins and bio-filters; channel ways; storm drain inlets, catch basins, manholes, outlets; drywells, pumps, filters and pipes. The storm drain system to be maintained primarily involves on-site facilities (within the District boundaries) but may also include off-site improvements such as water treatment equipment, facilities or services mandated or required by Federal, State or County regulations for water pollution control. The annual assessments for this District are intended to support a storm drain and flood control maintenance program that will adequately regulate and control storm water runoff resulting from the development of properties within the District. This maintenance program may include but is not limited to: inspection and documentation of the system; cleaning, servicing or repair of the facilities and equipment; and the partial replacement or rehabilitation of equipment and facilities.

The storm drain and flood control system includes but is not limited to:

Mariposa Subdivision, Zone No. 1

- Approximately 13,165 square feet of retention pond (percolation pond or drainage basin) Area. The Mariposa Subdivision shares the pond with the adjacent Guerrero Subdivision to its west. The original pond, which serviced Guerrero, is maintained by the City and was 20,357 cubic feet (CF). The pond was increased to 33,522 CF to accommodate the new Mariposa Subdivision. Therefore, the proportion of improvement costs allocated to Mariposa and to be maintained by the proposed benefit assessment district Zone No. 1 area are based on a volume of 13,165 CF (33,562 less 20,357);
- Eighteen (18) inlets, outlets and manholes located throughout the Mariposa Subdivision; and
- Approximately 1,740 linear feet of storm drain pipe ranging from 12 inches to 24 inches in diameter (160 ft of 12 inch, 860 feet of 15 inch and 720 feet of 24 inch) located throughout the Mariposa Subdivision.

Vineyard Green Subdivision, Zone No. 2

- Approximately 9,400 square feet of detention basin (percolation pond or drainage basin) area, which the Vineyard Green Subdivision shares with the adjacent Vintage Meadows Subdivision to its south. The pond is approximately 20,000 total square feet in size and its proportional shares of volume flow are estimated to be approximately 47% for Vineyard Green (37% for Phase I or 58 single-family homes and 10% for Phase II or 40-unit apartment complex) and 53% for Vintage Meadows. Therefore, the proportion of improvement costs allocated to Vintage Green and to be maintained by the proposed benefit assessment district Zone No. 2 area are based on a volume of approximately 9,400 CF (7,400 square feet for Phase I and 2,000 for Phase II).
- Inlets, outlets, cleanouts and manholes located throughout the Vineyard Green Subdivision; and
- Storm drain pipes located throughout the Vineyard Green Subdivision.

Vista Verde Subdivision, Zone No. 3

- Approximately 9,540 square feet of percolation pond (drainage basin) area related to the pond, which is wholly contained within the Vista Verde Subdivision (assessor parcel 024-191-047). 100% of improvement costs related to the pond are allocated to Vista Verde and are to be maintained by the proposed benefit assessment district Zone No. 3 area;
- Eleven (11) inlets, outlets and manholes located throughout the Vista Verde Subdivision; and
- Storm drain pipes located throughout the Vista Verde Subdivision.

Cambria Park Subdivision, Zone No. 4

- Approximately 10,147 square feet of percolation pond (drainage basin) area related to the pond, which is wholly contained within the Cambria Park Subdivision. 100% of improvement costs related to the pond are allocated to Cambria and are to be maintained by the proposed benefit assessment district Zone No. 4 area;
- Eight (8) inlets, one (1) outlet, and seven (7) manholes located throughout the Cambria Park Subdivision; and
- Approximately 860 linear feet of storm drain pipe ranging from 12 inches to 15 inches in diameter (130 ft of 12 inch and 730 feet of 15 inch located throughout the Cambria Park Subdivision).

The Public Works Department shall authorize and schedule all operational activities and maintenance of the storm drain and storm water pollution treatment infrastructure, facilities and services that may include, but are not limited to:

- Cleaning of storm drain inlets, catch basins, manholes and pipes as needed;
- Stencil maintenance and documentation of facilities as required by Federal, State or County regulations;
- Cleaning and landscape maintenance of the drainage basins, bio-filter areas or channel ways as needed;

-
- Debris removal and pest control in and around the storm drain facilities as needed;
 - Minor repairs and maintenance of the storm drain inlets, catch basins and outlets as needed;
 - Street sweeping services necessary to control debris and water flow for the storm drain system; and,
 - All operational costs related to NPDES compliance requirements.

A portion of the services described above are not performed on an annual basis but rather on a periodic basis such as minor repairs to the storm drain inlets, catch basins and outlets, and the funds necessary for these activities are collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund of the District (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent as needed to perform the services deemed necessary by the City. This process of accumulating funds (installments) shall continue until such time the District is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase.

PART B – THE METHOD OF APPORTIONMENT

A. General

The 1982 Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, operation and servicing of drainage and flood control improvements as well as streets, roads and appurtenant facilities. The 1982 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service”.

Furthermore:

“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized ... is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments.... The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.”

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices in compliance with the provisions of the 1982 Act and the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

B. Benefit Analysis

Each of the proposed improvements and services, and the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the 1982 Act and the California Constitution. The street and storm drain improvements associated with this District were necessary and essential requirements for the orderly development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City General Plan. As such the ongoing operation, servicing and maintenance of those improvements would otherwise be the direct financial obligation of each individual property owner. Since each parcel to be assessed within the District could not have been developed in the absence of these improvements and facilities, each parcel has a direct investment in the proper maintenance of the improvements that is over and above any general benefits that may be conferred by such improvements and services.

Clearly the ongoing maintenance and servicing of the District improvements is an integral part of the appearance, use and preservation of the properties within the District and such services to be funded by annual assessments confer a particular and distinct special benefit to those parcels. The proper maintenance of streets and appurtenant facilities allows individual parcels to be used to their fullest extent by ensuring the safe and efficient movement of people and

goods to and from the benefiting properties Likewise, the maintenance and servicing of the storm drain system ensures proper water flow and control of excess water during periods of rain, which is essential to preservation and protection of private property. Together the maintenance and servicing of the streets and storm drain system contributes to a specific enhancement of each of the parcels within the District and the absence of adequate maintenance and servicing of the District improvements could eventually have a negative impact on properties within the District.

Although the improvements may include public streets and storm drain facilities that connect to similar facilities outside the District boundaries, it is clear that the construction and installation of these improvements were only necessary for the development of properties within the District. As such, these improvements were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the ongoing maintenance, servicing and operation of the District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District. Any improvement or portion thereof (particularly off-site storm drain facilities) that may be considered general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within this District. However, the costs associated with installation or improvement of any off-site facilities that benefit the parcels within this District as well as other properties (shared benefit) may be allocated to the parcels within the District based on their proportional special benefit from such improvements.

C. Assessment Methodology

All costs associated with the improvements and services shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the California Constitution Article XIID Section 4, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements.

The method of apportionment established for this District and described herein, reflects the proportional special benefit each property receives from the improvements and services based on the actual or proposed land use of that parcel as compared to other properties within the District and Zone based on similarities and differences in parcel land use.

Upon review of the improvements and the proposed development of properties within the District it has been determined that all residential properties within each proposed Zone receive similar special benefits from each of the improvements and services to be funded by annual assessments for that Zone and that four zones of benefit are appropriate for the allocation of the assessments and proportional special benefit.

Equivalent Benefit Units

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District and Zone. The method of apportionment established for most districts formed under the 1982 Benefit Act utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU) and all other land uses are converted to a weighted EBU based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

Although the Equivalent Benefit Unit method of apportioning special benefit is most commonly used and applied to districts that have a wide range of land use classifications (residential and non-residential use), this District and its Zones are comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. Not all land use types described in the following are necessarily applicable to the development of properties within this District and its Zones, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the District and its Zones.

EBU Application by Land Use

Single-family Residential — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).

Multi-family Residential — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. (This land use typically includes apartments, duplexes, triplex etc., but does not generally include condominiums, town-homes or mobile home parks). Based on average population densities and size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionately assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single-family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (Sample Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases, the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by this District, an appropriate allocation of special benefit for multi-family residential properties as compared to a single-family residential is best represented by the following special

benefit assignment: 0.75 EBU per unit for the first 50 units; 0.50 EBU per unit for units 51 through 100; and 0.25 EBU per unit for all remaining units.

Condominium/Town-Home Units — Condominiums and town-homes tend to share attributes of both a single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally, the County assigns each unit a separate APN or assessment number. However, condominiums and town-homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to an APN. (There is no adjustment for parcels with more than five units).

Planned-Residential Development — This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the District. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionately for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units to be developed).

Vacant Residential — This land use is defined as property currently zoned for residential development, but a tentative or final tract map for the property has not yet been approved. Based upon the opinions of professional appraisers who appraise market property values for real estate in California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of a developed residential property (the average is about 25 percent). Although the assessed value of an individual property is not a direct reflection of the property's special benefit, this general correlation between land value and structure value does provide a reasonable basis for apportioning special benefit for vacant residential properties.

Utilizing this twenty-five percent (25%) apportionment and the number of single-family residential units typically developed per acre of land (an average of 4 residential units per acre) and Equivalent Benefit Unit of 1.0 EBU per acre (4 units per acre x 25%) is derived and presents an appropriate apportionment of special benefit for vacant residential properties. Recognizing that the full and timely utilization of vacant property is reduced as the size of the property increases, it has been determined that the maximum EBU assigned to a vacant residential parcel shall not exceed 25.0 EBU (parcels in excess of 25 acres are assigned 25.0 EBU). Parcels less than one acre shall be assigned a minimum of 1.0 EBU (similar to a vacant lot within a residential tract).

Exempt Parcels — This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District.; and
- Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status. Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

Special Cases — In many districts where multiple land use classifications are involved, there is usually one or more properties that the standard land use classifications does not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Residential property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.

The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.

| Property Type | Equivalent Benefit Units | Multiplier |
|---------------------------------|--------------------------|----------------------------------|
| Single-family Residential | 1.000 | per Unit/Lot/Parcel |
| Multi-Family Residential | 0.750 | per Unit for the First 50 Units |
| | 0.500 | per Unit for Units 51-100 |
| | 0.250 | per Unit for all remaining Units |
| Condominium/Town-home Units | 0.750 | per Unit |
| Planned-Residential Development | 1.000 | per Planned SF-Residential Lot |
| | 0.750 | per Planned Condominium |
| | 0.750 | per Unit for the First 50 Units |
| | 0.500 | per Unit for Units 51-100 |
| | 0.250 | per Unit for all remaining Units |
| Vacant Residential Land | 1.000 | per Acre |
| Exempt Parcels | 0.000 | per Parcel |

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. For each of the four Zones, an assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements.

This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements. Then, for each Zone:

Total Balance to Levy / Total EBU = Levy per EBU
Levy per EBU x Parcel EBU = Parcel Levy Amount

D. Assessment Range Formula

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, the notice and assessment ballots presented to the property owners for approval, includes a maximum assessment amount for fiscal year 2007/2008 (initial maximum assessment), identification of the corresponding maximum assessment rate and a summary of the Assessment Range Formula described herein.

The Assessment Range Formula for this District shall be applied to all future assessments and is generally defined:

- If the proposed annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment Rate, then the proposed annual assessment is not considered an increased assessment.
- The Maximum Assessment Rate is equal to the (Initial) Maximum Assessment Rate established for fiscal year 2007/2008 adjusted annually by the annual percentage change (as of February 1) in the Consumer Price Index (CPI) of "All Urban Consumers" for the San Francisco-Oakland-San Jose Area.

Beginning in the second fiscal year (fiscal year 2008/2009) and each fiscal year thereafter, the Maximum Assessment Rate will be recalculated and a new Maximum Assessment Rate established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate shall be calculated independent of the District's annual budget and proposed assessment. The annual percentage change in CPI shall be based on available data provided by the U.S. Department of Labor; Bureau of Labor Statistics. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Likewise, modifications to the method of apportionment that increases the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.

To impose a new or increased assessment other than the annual inflationary adjustment provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution Article XIID Section 4c, that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners through the balloting process must approve a proposed new or increased assessment before such an assessment may be imposed.

As part of the District formation, property owners shall be balloted for a special benefit assessment necessary for the annual operation and maintenance of the District improvements. Although this Report establishes an assessment amount for each of the existing properties within the District and this amount is used to determine if majority protest exists in the ballot tabulation, these assessments are based on the initial maximum assessment rate and method of apportionment described in this Report. The notice and ballot presented to the property owners identifies the initial maximum assessment rate and the Assessment Range Formula described above and is the basis upon which the property owners cast their ballots.

PART C - THE ZONE BUDGETS

Table of Estimated Cost - Fiscal Year 2015/2016

| MAINTENANCE & OPERATIONS | Zone 1 Mariposa | Zone 2 Vinyard Green | Zone 3 Vista Verde | Zone 4 Cambria | Total |
|---|--------------------|-------------------------|-----------------------|--------------------|---------------------|
| Beginning Reserve Fund Balance | \$44,546.21 | \$83,659.20 | \$23,597.75 | \$46,096.84 | \$197,900.00 |
| Employee Services | | | | | |
| Salaries & Wages | \$1,665.70 | \$3,128.24 | \$882.38 | \$1,723.68 | \$7,400.00 |
| Taxes & Benefits | 810.34 | 1,521.85 | 429.27 | 838.55 | 3,600.00 |
| Subtotal | \$2,476.04 | \$4,650.08 | \$1,311.65 | \$2,562.23 | \$11,000.00 |
| Operating Services & Supplies | | | | | |
| Office Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | 675.28 | 1,268.20 | 357.72 | 698.79 | 3,000.00 |
| Utilities & Communications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating Supplies | 112.55 | 211.37 | 59.62 | 116.46 | 500.00 |
| Vehicle and Equipment Operating Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Professional Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Ongoing Operating Costs | 180.08 | 338.19 | 95.39 | 186.34 | 800.00 |
| Subtotal | \$967.91 | \$1,817.76 | \$512.74 | \$1,001.60 | \$4,300.00 |
| Special Purchases Projects & Studies | \$1,778.25 | \$3,339.60 | \$942.00 | \$1,840.15 | 7,900.00 |
| Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfer to General Fund | 4,276.80 | 8,031.96 | 2,265.57 | 4,425.67 | 19,000.00 |
| Transfer to Local Transportation Fund | 4,839.53 | 9,088.80 | 2,563.68 | 5,007.99 | 21,500.00 |
| Subtotal | \$10,894.58 | \$20,460.36 | \$5,771.25 | \$11,273.81 | \$48,400.00 |
| Total Activity | \$14,338.52 | \$26,928.20 | \$7,595.64 | \$14,837.64 | \$63,700.00 |
| District Statistics | | | | | |
| Fiscal Year 2015/16 Levy Total | \$18,500.00 | \$34,500.00 | \$9,800.00 | \$19,500.00 | \$82,300.00 |
| Total EBU | 40 | 88 | 16 | 39 | 183 |
| Levy per EBU (2015/16) | 462.50 | 392.05 | 612.50 | 500.00 | |
| MaxTax per EBU (2015/16) | 485.57 | 414.51 | 643.06 | 515.36 | |
| Total Max Tax (2015/16) | \$19,422.93 | \$36,476.88 | \$10,289.03 | \$20,099.03 | \$86,287.87 |
| Fiscal Year 2014/15 | | | | | |
| Total EBU | 40 | 88 | 16 | 39 | 183 |
| Levy per EBU (2014/15) | 451.46 | 385.41 | 597.94 | 489.72 | |
| MaxTax per EBU (2014/15) | 473.73 | 404.40 | 627.38 | 502.79 | |
| Total Max Tax (2014/15) | \$18,949.20 | \$35,587.20 | \$10,038.08 | \$19,608.81 | \$84,183.29 |
| Levy per EBU % Change from Prior Year | 2.50% | 2.50% | 2.50% | 2.50% | |
| 2015/16 Max Tax Rate Percentage | 22.51% | 42.27% | 11.92% | 23.29% | 100.00% |
| Anticipated Reserve Balance | \$48,707.69 | \$91,231.00 | \$25,802.11 | \$50,759.20 | \$216,500.00 |

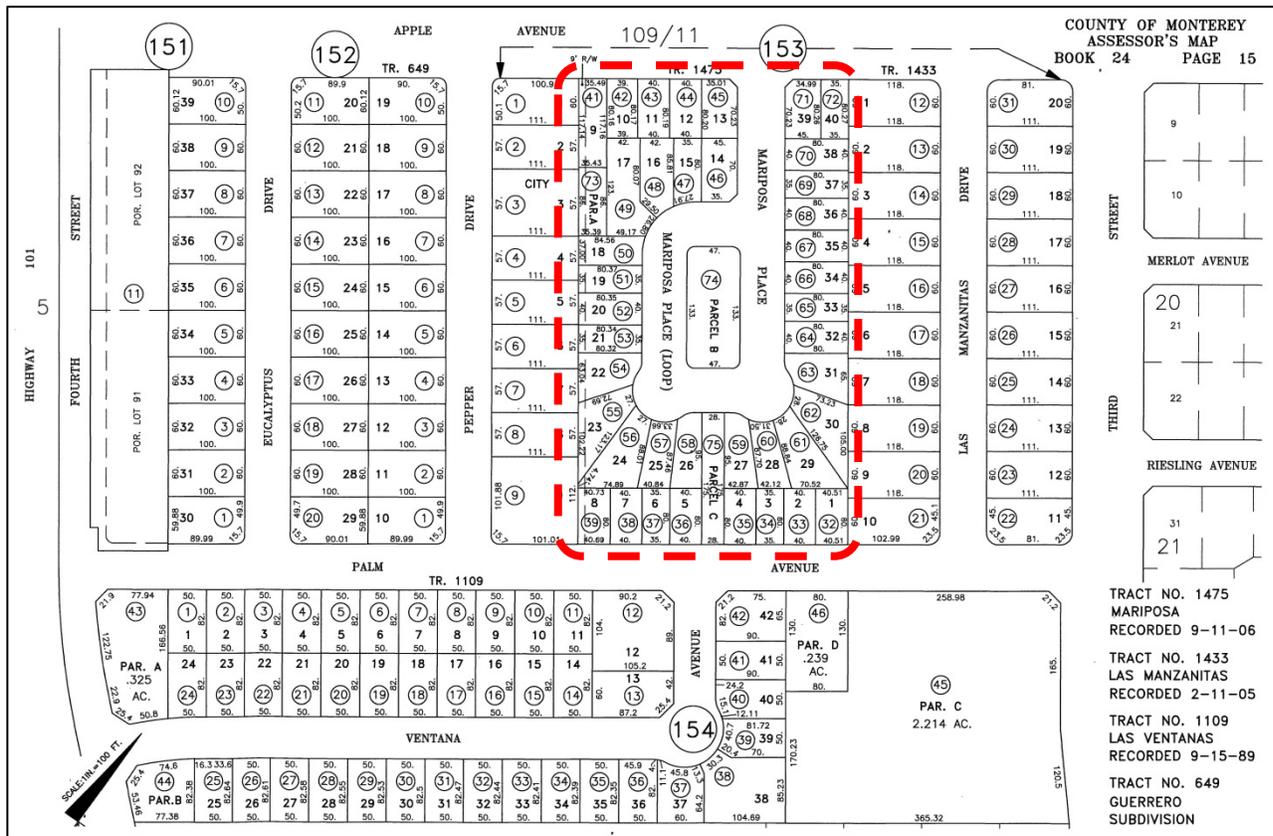
PART D – ZONE DIAGRAMS

The following Zone Diagrams are based on the Monterey County Assessor's Maps and the Monterey County Assessor's information and identify all the parcels of land within the proposed District and its Zones, as the same existed at the time this Report was prepared. The combination of these maps and the Assessment Rolls contained in this Report constitute the District and Zone Assessment Diagrams. The maximum assessment rate, assessment range formula and the proposed assessment amount for each of the existing parcels within the District as described herein, shall be presented to the property owners of record for approval or protest in accordance with the provisions of the California Constitution.

An **Assessment District Diagram** has been previously prepared for the District in the format required by the Benefit Assessment Act of 1982, and is on file with the Public Works Department, and is, by reference, made part of this Report. The Assessment Diagram is available for inspection at the Public Works Department, during normal business hours.

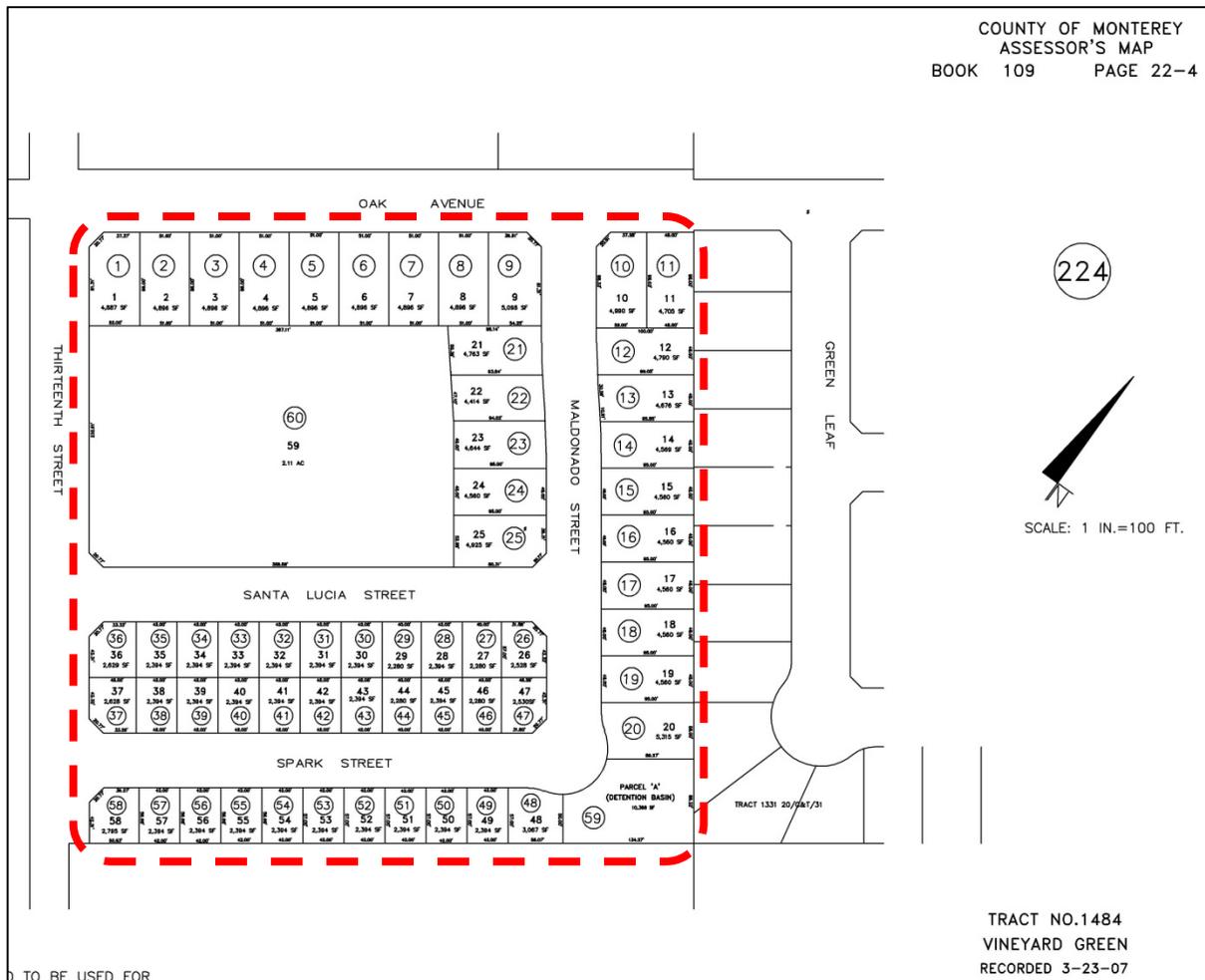
Mariposa Subdivision, Annexation Area No. 1

The properties within the Mariposa Subdivision consist of all lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map as Book 24 Page 153, Parcels 032 through 075. The 40 parcels within the Annexation Area No. 1A that are developed with single-family residences at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcel numbers 024-153-032 through 024-153-039 and 024-153-041 through 024-153-072. Three parcels (024-153-073 through 024-153-075) do not include housing and are the site of open space, pathways and retention basin serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitutes the Assessment Diagram for Annexation Area No. 1A. A copy of the County Assessor's Parcel Map is shown below.



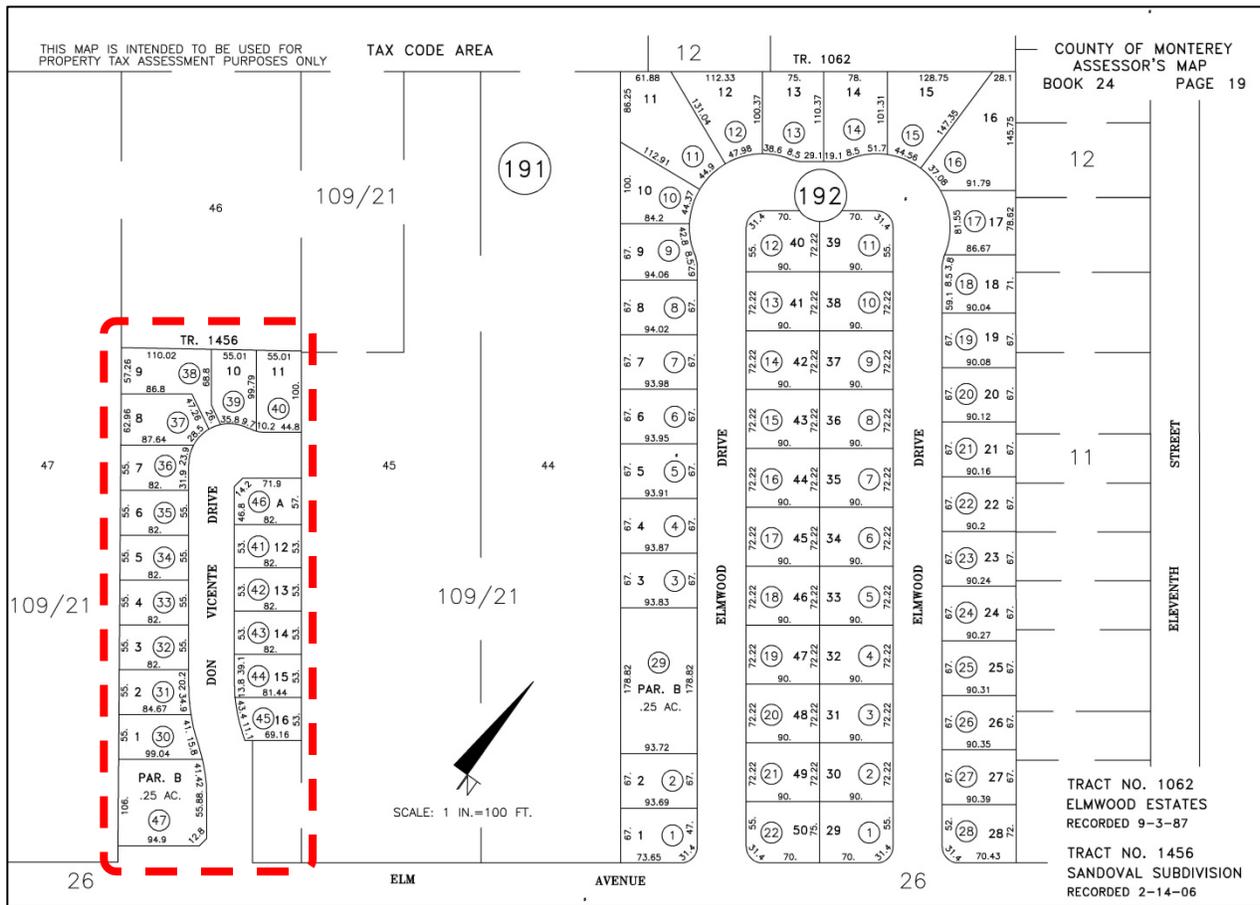
Vineyard Green Subdivision, Annexation Area No. 2

The properties within the Vineyard Green Subdivision consist of all lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map as a as a fifty-eight (58) single-family residential lots, parcels 109-224-001 through 109-224-058, and 109-224-060 for the apartment parcel (40 Units). Parcel 59 does not include housing and contains a retention basin serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitutes the Assessment Diagram for Annexation Area No. 1B. A copy of the current County Assessor's Parcel Map is shown below.



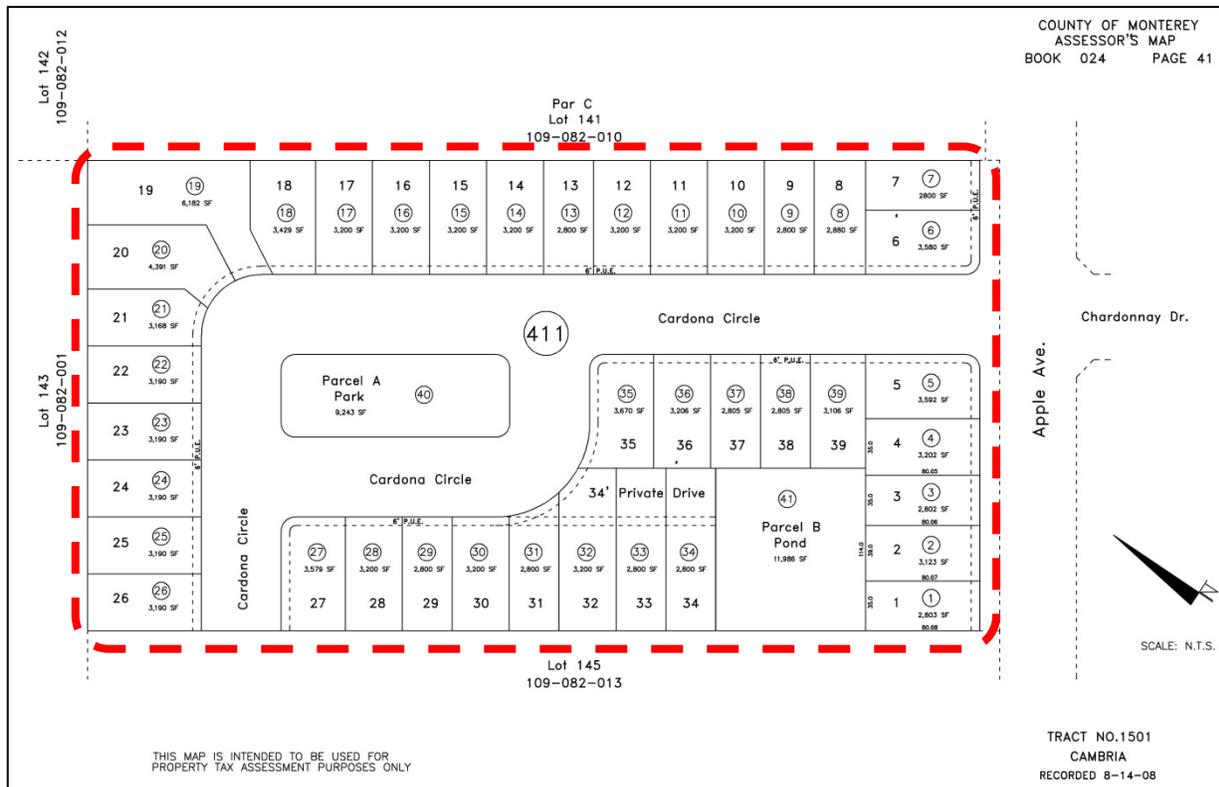
Vista Verde Subdivision, Annexation Area No. 3

The properties within the Vista Verde Subdivision consist of all lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map as 024-191-030 through 024-191-047. Sixteen (16) Single Family Residences will be built-out on parcels 024-191-030 through 024-191-045. Parcel 024-191-046 is reserved for a park and parcel 024-191-047 has a retention basin serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitutes the Assessment Diagram for Annexation Area No. 1C. A copy of the County Assessor's Parcel Map is shown below.



Cambria Park Subdivision, Annexation Area No. 4

The properties within the Cambria Park Subdivision consist of a portion of lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map on Book 024 Page 41. The properties within the Annexation Area No. 1D at the time this Report was prepared are identified by the Monterey County Assessor's Office as a thirty-nine (39) single family residential lots, parcels 024-411-001 through 024-411-039. Parcels 024-411-040 and 041 do not include housing and are park and retention basin parcels serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitute the Assessment Diagram for Annexation Area No. 1D. A copy of the current County Assessor's Parcel Map is shown below.



PART E – ASSESSMENT ROLL SUMMARY

Parcel identification for each lot or parcel within the District is based on the Assessment Diagrams presented herein and is based on available parcel maps and property data from the Monterey County Assessor's Office at the time the Engineer's Report was prepared. A listing of the proposed lots and parcels to be assessed within this District along with the assessment amounts is provided herein.

Non-assessable lots or parcels may include, but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-of-ways, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report as approved by the City Council. Therefore, if a single parcel is subdivided to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

The following is a list of the parcels and proposed assessment amounts for each of the parcels within the District and its Zones as determined by the assessment rates and method of apportionment described herein:

**CITY OF GREENFIELD
Street and Drainage Maintenance District No. 2
Assessment Roll Fiscal Year 2015/2016**

| Assessor's Parcel Number | Charge | EBU | Zone Name | Zone Number |
|--------------------------|-----------------|--------------|-----------|-------------|
| 024-153-032-000 | \$462.50 | 1 | Mariposa | 1 |
| 024-153-033-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-034-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-035-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-036-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-037-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-038-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-039-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-041-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-042-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-043-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-044-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-045-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-046-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-047-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-048-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-049-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-050-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-051-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-052-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-053-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-054-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-055-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-056-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-057-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-058-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-059-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-060-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-061-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-062-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-063-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-064-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-065-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-066-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-067-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-068-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-069-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-070-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-071-000 | 462.50 | 1 | Mariposa | 1 |
| 024-153-072-000 | 462.50 | 1 | Mariposa | 1 |
| Totals | \$18,500 | 40.00 | | |

| Assessor's Parcel Number | Charge | EBU | Zone Name | Zone Number |
|--------------------------|-----------------|--------------|----------------|-------------|
| 109-224-001-000 | \$392.05 | 1 | Vineyard Green | 2 |
| 109-224-002-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-003-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-004-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-005-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-006-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-007-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-008-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-009-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-010-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-011-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-012-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-013-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-014-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-015-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-016-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-017-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-018-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-019-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-020-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-021-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-022-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-023-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-024-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-025-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-026-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-027-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-028-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-029-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-030-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-031-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-032-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-033-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-034-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-035-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-036-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-037-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-038-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-039-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-040-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-041-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-042-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-043-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-044-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-045-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-046-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-047-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-048-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-049-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-050-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-051-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-052-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-053-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-054-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-055-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-056-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-057-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-058-000 | 392.05 | 1 | Vineyard Green | 2 |
| 109-224-060-000 | 11761.5 | 30 | Vineyard Green | 2 |
| Totals | \$34,500 | 88.00 | | |

| Assessor's Parcel Number | Charge | EBU | Zone Name | Zone Number |
|--------------------------|----------------|--------------|-------------|-------------|
| 024-191-030-000 | \$612.50 | 1 | Vista Verde | 3 |
| 024-191-031-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-032-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-033-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-034-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-035-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-036-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-037-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-038-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-039-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-040-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-041-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-042-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-043-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-044-000 | 612.50 | 1 | Vista Verde | 3 |
| 024-191-045-000 | 612.50 | 1 | Vista Verde | 3 |
| Totals | \$9,800 | 16.00 | | |

| Assessor's Parcel Number | Charge | EBU | Zone Name | Zone Number |
|--------------------------|-----------------|--------------|--------------|-------------|
| 024-411-001-000 | \$500.00 | 1 | Cambria Park | 4 |
| 024-411-002-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-003-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-004-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-005-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-006-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-007-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-008-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-009-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-010-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-011-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-012-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-013-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-014-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-015-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-016-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-017-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-018-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-019-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-020-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-021-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-022-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-023-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-024-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-025-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-026-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-027-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-028-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-029-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-030-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-031-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-032-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-033-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-034-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-035-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-036-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-037-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-038-000 | 500.00 | 1 | Cambria Park | 4 |
| 024-411-039-000 | 500.00 | 1 | Cambria Park | 4 |
| Totals | \$19,500 | 39.00 | | |

| Zone Name | Zone ID | Total Charge | Total EBU |
|----------------|---------|-----------------|------------|
| Mariposa | 1 | \$18,500 | 40 |
| Vineyard Green | 2 | \$34,500 | 88 |
| Vista Verde | 3 | \$9,800 | 16 |
| Cambria Park | 4 | \$19,500 | 39 |
| Total: | | \$82,300 | 183 |