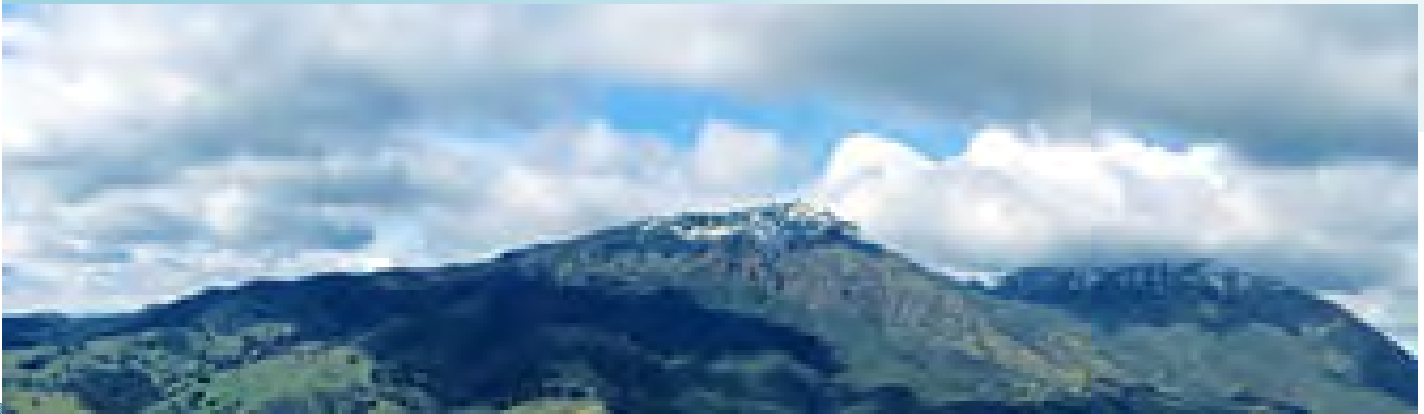


Contra Costa County
Public Works
Department

CONTRA COSTA COUNTY

CONSOLIDATED REPORT FOR THE COUNTYWIDE LANDSCAPING DISTRICT (LL-2)



Fiscal Year 2015-16
Preliminary Engineer's Report

May 12, 2015

Prepared by:

Francisco & Associates, Inc.

130 Market Place, Suite 160

San Ramon, CA 94583

(925) 867-3400



	<u>Page No.</u>
Contra Costa County Board of Supervisors and County Staff	ii
Certificates.....	iii
SECTION I – Introduction	1
Table 1 – Zones modified since FY2014-15	2
SECTION II – Engineer’s Report	3
PART A – Plans and Specifications.....	5
PART B – Estimate of Cost	13
Table 2 –FY2015-16 Summary	14
PART C – Assessment District Diagram	16
PART D – Method of Apportionment of Assessment	18
General vs. Special Benefit	19
PART E – Property List & Assessment Roll	35

APPENDICES

APPENDIX A – Detailed Project Cost Breakdown

APPENDIX B – Assessment Diagrams

APPENDIX C – FY2015-16 Assessment Roll

CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)

FISCAL YEAR 2015-16

CONTRA COSTA COUNTY BOARD OF SUPERVISORS AND COUNTY STAFF

John M. Gioia
Chair
District I Supervisor

Candace Andersen
Vice Chair
District II Supervisor

Karen Mitchoff
District IV Supervisor

Mary N. Piepho
District III Supervisor

Federal D. Glover
District V Supervisor

COUNTY STAFF

Julia R. Bueren
Public Works Director

Sharon L. Anderson
County Counsel

David J. Twa
Clerk of the Board of Supervisors

Warren Lai
Assistant Public Works Director

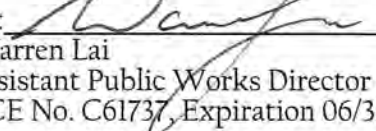
Susan Cohen
Special Districts Manager

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT
CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)
FISCAL YEAR 2015-16

The undersigned, acting of behalf of Contra Costa County, respectfully submits the enclosed Engineer's Report as directed by the Contra Costa County Board of Supervisors pursuant to the provisions of Article XIID, Section 4 of the California Constitution, provisions of the Landscaping and Lighting Act of 1972, and Section 22500 et seq of the California Streets and Highways Code. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: April 14, 2015

By: 
Warren Lai
Assistant Public Works Director
RCE No. C61737, Expiration 06/30/2015

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the _____ day of _____, 2015.

David Twa, Clerk of the
Board of Supervisors
Contra Costa County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was approved and confirmed by the Board of Supervisors of Contra Costa County, California, on the _____ day of _____, 2015.

David Twa, Clerk of the
Board of Supervisors
Contra Costa County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with the County Auditor of Contra Costa County, on the _____ day of _____, 2015.

David Twa, Clerk of the
Board of Supervisors
Contra Costa County, California

By: _____

SECTION I

INTRODUCTION
ENGINEER'S REPORT

CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)

FISCAL YEAR 2015-16

To ensure the proper flow of funds for the ongoing operation, maintenance and servicing of specific improvements within the boundaries of Contra Costa County, the Board of Supervisors, through the Landscaping and Lighting Act of 1972, approved the formation of Countywide Landscaping District (LL-2) or "District". Improvements that may be constructed, operated, maintained and serviced by the District include:

Landscaping, irrigation, lighting (not street lighting, except in special cases), park and recreational facilities, including but not limited to lights, playground equipment, play courts, public restrooms, and associated appurtenant facilities.

Generally developers, as a part of their conditions permitting the developer to construct new housing or commercial/industrial developments, construct these aforementioned public improvements. However, the ongoing operation and maintenance of these various improvements are financed through the District. The District is composed of "Benefit Zones" to ensure that the operation and maintenance of the improvements are specifically paid for by those property owners who directly benefit from the improvements.

As required by the Landscaping and Lighting Act of 1972, the annual Engineer's Report must be reviewed by the Board of Supervisors each year and includes: (1) a description by benefit zone of the improvements to be operated, maintained and serviced by the District, (2) an estimated budget by benefit zone for the District, and (3) a listing of the proposed assessments to be levied upon each assessable lot or parcel within the District.

The Contra Costa County Board of Supervisors will hold a Public Hearing, June 16, 2015, on the District to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the Contra Costa County Board of Supervisors may adopt a resolution confirming the levy of assessments as originally proposed or modified. Following the adoption of this resolution, the final Assessor's roll will be prepared and filed with the County Auditor's office to be included on the Fiscal Year 2015-16 tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this report.

In addition to the existing Benefit Zones, new Benefit Zones are created throughout the Fiscal Year as development is processed. Table 1 below indicates those zones that have been annexed into the District or modified since the prior year’s annual report was prepared in Fiscal Year 2014-15.

Table 1 - Zones modified since FY2014-15

Benefit Zone	Comment
Zones 57, 61	Parks are in the process of being transferred to Discovery Bay Community Services District

SECTION II

ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTIONS 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)
FISCAL YEAR 2015-16

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California, and in accordance with the Resolution of Intention, being Resolution No. 2015/__, adopted May 12, 2015 and the Resolution of Initiation, being Resolution No. 2015/93 adopted March 31, 2015, by the Board of Supervisors of Contra Costa County, State of California, in connection with the proceedings for:

CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)

Herein after referred to as the "Assessment District", I, Warren Lai, P.E., the duly appointed ENGINEER OF WORK, submits herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements to be maintained within the District. Plans and specifications for the improvements are on file in the Public Works Department.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the administration, maintenance, operations and servicing of the improvements in each Benefit Zone as described in Part A (Plans and Specifications). This part includes the proposed expenses for Fiscal Year 2014-15 in addition to the proposed budget for Fiscal Year 2015-16 for each of the Benefit Zones. The detailed budget information is on file in the Public Works Department.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates by reference a diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within the District and the lines and dimensions of each lot or parcel of land within the District. The diagram has been prepared by County staff and submitted to the Contra Costa County Clerk of the Board of Supervisors. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be received.

PART E: PROPERTY LIST & ASSESSMENT ROLL

This part contains a list of the parcels and proposed assessment amount on each benefited lot or parcel of land within the District. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference and is filed in the Office of the Contra Costa County Clerk of the Board of Supervisors.

PART A

PLANS AND SPECIFICATIONS

The facilities, which have been constructed within each of the Zones within the District, and those which may be subsequently constructed, will be operated, maintained and serviced as generally described as follows:

DESCRIPTION OF IMPROVEMENTS
FOR THE CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)

FISCAL YEAR 2015-16

The improvements consist of the construction, operation, maintenance and servicing of landscaping, irrigation, lighting (not street lighting except in special cases), park and recreational facilities, and appurtenant facilities including but not limited to; personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the satisfactory operation of these services and facilities as described below:

Landscaping

The landscaping facilities consist of, but are not limited to: Landscaping, planting, shrubbery, trees, irrigation systems, hardscapes, sidewalks, trails, lighting and appurtenant facilities including, but not limited to playground equipment, play courts, and public restrooms, located within the public right-of-ways, parkways, parks, County building grounds, and designated easements within the boundaries of the District.

Park and Recreation Facilities

The operation and maintenance of park and recreational facilities includes, but is not limited to lights, playground equipment, play courts and public restrooms and associated appurtenant facilities located within the boundaries of the District.

On the following pages is a detailed description of the improvements that are being operated, maintained and serviced throughout each benefit Zone within the District. In addition, Appendix B (Assessment Diagrams), provides a detailed diagram of each Zone's improvements. The number indicating the improvements listed in each Zone on the following pages corresponds to the numbers on each Assessment Diagram in Appendix B.

- **Zones 1, 2, & 4 (Lynbrook Development - Bay Point Area)**

Landscaping, irrigation, recreational facilities and related improvements located along the following roadways and within the following parks:

1. Port Chicago Highway (approximately 1,600 linear feet);
2. Kevin Drive (approximately 3,600 linear feet on the north side and approximately 2,600 linear feet on the south side);
3. Lynbrook Street (approximately 1,050 linear feet on the north side and approximately 850 linear feet on the south side);
4. Willow Pass Road (approximately 900 linear feet); and
5. Lynbrook Park *(4.13 acres within the Lynbrook development) includes all playground equipment, ambient lighting and related improvements. Location: Kevin Drive & Port Chicago Highway.

***Please note:** Ambrose Recreation & Park District is responsible for the maintenance of Lynbrook Park as per the June 26, 2012 Joint Power of Agreement (JEPA) between the County and Ambrose.

- **Zone 3 (Hickory Meadows - Bay Point Area)**

Landscaping, irrigation, recreational facilities and related improvements located along the following roadways and within the following parks:

1. Hickory Meadows Park *(0.37 acres) located at the intersection of Winterbrook Drive and Summerfield Drive.

***Please note:** Ambrose Recreation & Park District is responsible for the maintenance of Hickory Meadows Park as per the June 26, 2012 Joint Power of Agreement (JEPA) between the County and Ambrose.

- **Zone 5 (Pacheco Beautification Project – Pacheco Area)**

Landscaping, irrigation, recreational facilities and related improvements located along the following roadways and within the following parks:

1. Pacheco Boulevard median islands and frontage improvements that were installed as part of the Beautification Project (between Center Avenue and Second Street); and
2. Creekside Park (1.61 acres) including a pedestrian trail.

- **Zone 7 (Pleasant Hill/BART – Contra Costa Centre Area)**

Landscaping, irrigation and related improvements located within:

1. Various median islands within Las Juntas Way, Coggins Road, Jones Road, Wayne Drive, Treat Boulevard and Oak Road;
2. Fox Creek Park (0.50 acres); and
3. The Walden Green I area is adjacent and maintained through another funding source.

- **Zone 10 (Viewpointe - Bay Point Area)**

Landscaping, irrigation, and related improvements located within:

1. Open Space - Slope easement areas (up to 10 feet);
2. Paved walking trails (located on Pomo Street and the slope behind Sky Harbor Avenue);
3. Viewpointe Park *(a.k.a. Lehman Park – 0.08 acres). Location: Pomo Street and Sea Cliff Place;
4. Landscaping at the end of Skyharbor and Waterview cul-de-sacs; and
5. Frontage landscaping on the north side of Evora Road.

*Please note: Ambrose Recreation & Park District is responsible for the maintenance of Viewpointe Park as per the June 26, 2012 Joint Power of Agreement (JEPA) between the County and Ambrose.

- **Zone 11 (Hilltop Commons - San Pablo Area)**

Landscaping, irrigation and related improvements located within the median island along:

1. San Pablo Avenue between Kay Road and Shamrock and approximately 2,040 square feet of landscaping located between the sidewalk and the fence line fronting the south side of San Pablo Avenue.

- **Zone 17 (Shadow Creek – Danville Area)**

Landscaping, irrigation and related improvements located along:

1. Camino Tassajara on the north side, adjacent to the sidewalk areas, in addition to the median islands and the entry post areas located at Shadow Creek Drive and Knollview Drive.

- **Zone 18 (Pacheco Manor – Pacheco Area)**

Landscaping, irrigation and related improvements located along:

1. Pacheco Boulevard; and
2. Temple Drive.

- **Zone 19 (Hidden Pond – Reliez Valley/Martinez Area)**

Landscaping, irrigation and related improvements located along the following roadways:

1. The frontage of Reliez Valley Road, (approximately 1,500 linear feet); and
2. The frontage of Hidden Pond Road, (approximately 1,000 linear feet).

- **Zone 21 (Kensington - Kensington Area)**

Landscaping, irrigation and related improvements located within:

1. The five (5) roadway medians along Arlington Avenue;
2. The Colusa Traffic Circle; and
3. The Kensington Sign area.

- **Zone 22 (Seabreeze – Bay Point Area)**

Landscaping, irrigation and related improvements located along:

1. Landscaping frontage on the north side of Evora Road and median along Saint Tropez;
2. Open Space along the perimeter of Seabreeze subdivision and Subdivision 8330;
3. Open space on perimeter of Parcel A;
4. Landscaping at the end of Beaulieu Ct; and
5. Landscaping at Rapallo Lane and Savona Way.

- **Zone 27 (Bettencourt Ranch and Somerset – Danville Area)**
Landscaping, irrigation and related improvements located along the Camino Tassajara frontage of Bettencourt Ranch and Somerset Subdivisions:
 1. 10' borders behind sidewalk along Camino Tassajara (the slopes north of Camino Tassajara Road in this area are the responsibility of the Homeowner's Association);
 2. Medians along Camino Tassajara east of the PG&E substation to Mansfield Drive; and
 3. In Fiscal Year 2004-05, Zone 27A was created at a lower rate for those homeowners in Tract 7763 – due to the fact they are on a private street and have a reduced level of landscaping.

- **Zone 35 (Sandy Cove Shopping Center – Discovery Bay Area)**
Landscaping, irrigation, pedestrian trail and related improvements located within the public right of way and trail easements;
 1. Three (3) Bixler Road median islands adjacent to Sandy Cove Shopping Center; and
 2. A pedestrian trail between the Sandy Cove Shopping Center and Newport Drive including two (2) footbridges and necessary appurtenances.

- **Zone 36 (Alamo Beautification - Alamo Area)**
Landscaping, irrigation, recreational facilities and related improvements along/within Danville Boulevard, Livorna Road, Miranda Avenue and Stone Valley Road. This includes:
 1. Median islands at the intersection of Stone Valley Road and Green Valley Road;
 2. Trees related to the “Danville Boulevard of Trees” projects;
 3. Stone Valley Road landscaping. Phase I – North side of Stone Valley Road from Stone Valley Way to Austin Lane. South side from Alamo Ranch Road, approximately 280 linear feet East and South side from High Eagle Court, approximately 760 linear feet West; Phase II – Full responsibility for areas between Austin Lane and St. Paul Drive, excluding the Phase I area described above;
 4. Additional litter pickup and sidewalk and jogging path cleanup along Danville Boulevard, Livorna Road, Miranda Avenue and Stone Valley Road.

- **Zone 37 (Clyde - Clyde Area)**
Landscaping, irrigation, recreational facilities and related improvements within:
 1. Clyde Park (2.0 acres, located on Norman Avenue);
 2. Marie Porter Park (0.22 acres, located on Kilburn Street and Norman Avenue);
 3. Big Oak Tree Park (.25 acres, located on Kilburn Street at the intersection of Wellington Avenue); and
 4. Maybeck Park (0.07 acres, located on Medburn Street and Amy Lane).

- **Zone 38 (Rodeo - Rodeo Area)**

Landscaping, irrigation, recreational facilities and related improvements including trails and picnic facilities located along:

1. The approximately 11-acre Lefty Gomez Ballfield Complex (located at 470 Parker Avenue);
2. Maintenance of the “Rodeo” signboard area (up to the Hercules City limit);
3. Parker Avenue Trees along the west and east side frontage from First Street south to Sixth Street;
4. The 3-mile long Rodeo Creek Trail Corridor (from Investment Street south to the footbridge at Mariners Point and Seacliff Court); and
5. Pedestrian Footbridge located at Highway 80 and Willow Avenue.

- **Zone 42 (California Skyline - Bay Point Area)**

Landscaping, irrigation, recreational facilities and related improvements located within the public right-of-way along:

1. The frontage along the north side of Evora Road;
2. Boeger Park *(0.57 acres, located on Caskey Street);
3. The public paths located between lots 40/41, 28/46, 1/Evora Road and 27/Evora Road of Subdivision 7838;
4. Both sides of Driftwood Drive from Jill to Coastview and within the median islands;
5. Tradewinds Park *(0.72 acres, located at Tradewinds Court), including the landscape area on the northeast and southwest corner of Coastview and Tradewinds Court.

***Please Note:** Ambrose Recreation & Park District is responsible for the maintenance of Boeger & Tradewinds Park as per the June 26, 2012 Joint Power of Agreement (JEPA) between the County and Ambrose.

- **Zone 45 (Alamo Villas – Alamo Area)**

Landscaping, irrigation and related improvements located within the public right-of-way along:

1. The median island, approximately 120 linear feet along Danville Boulevard by Tract 7559.

- **Zone 48 (Mrack Road – Danville Area)**

Landscaping, irrigation and related improvements within the public right-of-way along:

1. Oakgate Drive; and
2. The north side frontage of Camino Tassajara from 600’ west of Oak Gate Drive to Hansen Lane (approximately 725 linear feet).

- **Zone 54 (Alamo Country – Alamo Area)**
Landscaping, irrigation and related improvements located within the public right-of-way along:
 1. Livorna Road and Miranda Avenue, fronting Subdivisions 7601 and 7818, totaling approximately 4,320 linear feet. Landscaping varies in width from 23 feet to 170 feet; and
 2. A financial contribution of approximately \$871 (93 units * \$9.36) for the Zone 36 medians.

- **Zone 57 (Pacific Waterways – Discovery Bay Area)**
Landscaping, irrigation and related improvements within the public right-of-way, landscape and pedestrian pathway easements, parking bay parcels, and a park parcel:
 1. Regatta Park (4.83 acres, AKA Tyler Memorial Park, located on Sailboat Drive);
 2. Public right-of-way along Highway 4 and Bixler Road, fronting Subdivisions 7679, 7907, 7908, 7909 and 7881, totaling approximately 3,680 linear feet;
 3. Porthole Drive medians and frontage on both sides of approximately 340 linear feet each (totaling 1,020 linear feet);
 4. Entry area at Bixler Road and Regatta Drive;
 5. Parking bays and associated landscape; and
 6. A short pedestrian path connecting Yacht Drive to Bixler Road.

- **Zone 61 (Discovery Bay West – Discovery Bay Area)**
Landscaping, irrigation, recreational facilities and related improvements along the following roadways and within the following parks:
 1. The public right-of-way frontage and medians along Newport Drive from Bixler Road to Newport Lane;
 2. The public right-of-way frontage and medians along all of Preston Drive;
 3. Frontage along both sides of Point of Timber Road adjacent to the Discovery Bay West development;
 4. Slifer Park (5.83 acres);
 5. Landscaping associated with the Park-n-Ride Lot located at Bixler Road; and
 6. Frontages along Bixler Road Village I, Bixler Road Village II, Bixler Road Village III and Bixler Road Village IV.

- **Zone 63 (Parkway Estates - North Richmond Area)**
Landscaping, irrigation and related improvements within:
 1. Parkway Estates Park (0.32 acres, located on Malcom Drive).

- **Zone 64 (California Reflections – Pinole Area)**
Landscape, irrigation and related improvements consisting of approximately 231 linear feet located within:
 1. The public right-of-way fronting San Pablo Avenue; and
 2. The public right-of-way fronting Eire Drive.

The landscape improvements vary in width from 15 feet to 30 feet.

- **Zone 68 (Wendt Ranch* – Danville Area)**

Landscaping, irrigation and related improvements located within the public right-of-way and medians along:

1. Camino Tassajara median islands and frontage along the subdivision; and
2. Creekview Drive entry area, including the median island. The Creekview Drive and other parkway strips are specifically excluded.

***Please Note:** There are parks and landscaping located in the interior sections of this Zone which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these interior areas of maintenance and they are not the responsibility of the District.

- **Zone 69 (Alamo Creek* – Danville Area)**

Landscaping, irrigation and related improvements located within the public right-of-way and medians along:

1. Camino Tassajara Median from Knolls Creek Road east to Soccer Field entrance;
2. Camino Tassajara south side frontage from Knolls Creek Road east to Soccer field entrance;
3. Charbray Median and Park Strips from Camino Tassajara south to the Trailhead (including bio filtration strips);
4. Massara Median and Park Strips from Charbray to Drysdale; and
5. Casablanca Park Strips from Knolls Creek south to Charbray.

***Please Note:** There are parks and landscaping located in the interior sections of this Zone, which are currently owned and maintained by a Homeowners Association. However, the maximum assessment rate, when established, included these interior areas as being maintained and operated by the District. Therefore, if the Homeowner's Association fails to maintain these interior sections to County standards, the County may take over maintenance of these areas and increase the assessment to its maximum allowable rate.

- **Zone 70 (Intervening Properties – Danville Area)**

Landscaping, irrigation and related improvements located within the public right-of-way and medians along:

1. Camino Tassajara median islands and south side frontage from Hansen Lane east to the limits of the development;
2. Monterosso west side street frontage & medians from Camino Tassajara south to Cassablanca Street;
3. Cassablanca street frontage from Menton Street east to the Alamo Creek Tributary Bridge; and
4. Entry monument on Camino Tassajara & Monterosso Street.

***Please Note:** There are parks and landscaping located in the interior sections of this Zone which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these interior areas of maintenance and they are not the responsibility of the District.

- Zone 71 (Diablo Vista Ballfields* – Danville Area)

1. 15 Acre Diablo Vista Ballfield.

***Please Note:** Per the December 15, 2009 Joint Exercise of Powers Agreement between the Town of Danville, San Ramon Valley Unified School District (SRVUSD) and Contra Costa County, SRVUSD is responsible for maintenance of this area.

- Zone 74 (Bella Flora* – Richmond Area)

Landscaping, irrigation and related improvements located within the public right-of-way along:

1. Martin Drive, east side frontage;
2. Ellison Lane, south side frontage;
3. Spears Circle Park (0.50 acres, located at intersection of Malcolm Drive and Spears Circle);
4. Landscaping along the south side of Pittsburg Avenue (to be constructed in the future);
5. A portion of the Pittsburg Avenue median islands (to be constructed in the future); and
6. Landscaping along the east side of Richmond Parkway; and pedestrian trails (to be constructed in the future).

***Please Note:** There are parks and landscaping located in the interior of Subdivision 9293 which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these interior areas of maintenance and they are not the responsibility of the District.

- Zone 75 (Belmont Terrace* – Pacheco Area)

Landscaping, irrigation and related improvements located within the public right-of-way along:

1. Pacheco Boulevard Frontage from Falling Star Drive to Little Valley Road; and
2. North side of Pacheco Boulevard Frontage fronting Subdivision 8967.

***Please Note:** There are parks and landscaping located in the interior of Subdivisions 8967 and 8984 which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these interior areas of maintenance and they are not the responsibility of the District.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of construction, operation, maintenance and servicing of the public landscaping, irrigation, lighting (not street lighting except in special cases) and park facilities can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees and all other costs associated with the construction, operation and maintenance and servicing of the District can also be included.

Five (5) Zones will have negative fund balances at the end of Fiscal Year 2015-16. In an effort to reduce the negative balances each year, there may be a temporary reduction of services in those areas of the County. Eventually these Zone balances will not be negative and will begin to build reserves for incidental costs and improvements within the Zone.

The estimated Fiscal Year 2015-16 expenditures and assessment revenue for the proposed District facilities have been provided by the County and are summarized on the following page:

Table 2: FY2015-16 Summary

Zone	Zone Description	Total Expenditures	Capital Projects	Operating Reserves	Expenditures (w/out Capital or Operating Reserves)	Proposed Assessment Revenue	Maintained By
1, 2, 4	Lynbrook Development	(\$ 58,764.00)	\$ 0.00	\$ 0.00	(\$ 58,764.00)	\$ 62,755.84	PWGM/ Ambrose
3	Hickory Meadows	(\$12,118.50)	\$ 0.00	(\$ 6,748.20)	(\$ 5,370.30)	\$14,046.24	Ambrose
5	Pacheco Beautification	(\$128,035.53)	(\$ 51,176.45)	(\$ 26,231.50)	(\$ 50,627.58)	\$ 53,796.02	PWGM
7	Pleasant Hill BART	(\$150,059.28)	\$ 0.00	(\$10,443.50)	(\$139,615.78)	\$81,433.62	Contra Costa Centre
10	Viewpointe	(\$17,005.14)	\$ 0.00	\$ 0.00	(\$17,005.14)	\$18,071.34	PWGM/ Ambrose
11	Hilltop Commons	(\$15,492.23)	(\$ 4,851.38)	(\$ 3,000.00)	(\$ 7,640.85)	\$ 6,000.00	Contractor
17	ShadowCreek	(\$190,193.40)	(\$ 67,095.80)	(\$ 35,775.00)	(\$ 87,322.60)	\$ 71,550.00	PWGM
18	Pacheco Manor	(\$ 1,578.60)	\$ 0.00	\$ 0.00	(\$ 1,578.60)	\$ 3,870.68	PWGM
19	Hidden Pond	(\$ 58,989.38)	(\$ 9,643.88)	(\$13,000.00)	(\$ 36,345.50)	\$ 26,000.00	PWGM
21	Kensington Area	(\$ 41,940.15)	\$ 0.00	(\$14,695.59)	(\$ 27,244.56)	\$ 30,648.58	PWGM
22	SeaBreezē	(\$ 63,475.06)	\$ 0.00	(\$17,318.20)	(\$ 46,156.86)	\$ 44,370.00	PWGM
27	Bettencourt Ranch & Somerset	(\$ 72,283.24)	\$ 0.00	(\$ 1,920.11)	(\$ 70,363.13)	\$ 79,002.00	PWGM
35	Sandy Cove Shopping Center	(\$ 230,827.68)	(\$ 196,161.72)	(\$ 12,558.96)	(\$ 22,107.00)	\$ 25,753.92	Discovery Bay CSD
36	Alamo Beautification	(\$ 66,882.65)	\$ 0.00	(\$ 22,954.36)	(\$ 43,928.29)	\$ 50,298.28	PWGM
37	Clyde Area	(\$10,027.10)	\$ 0.00	\$ 0.00	(\$10,027.10)	\$11,675.68	PWGM
38	Rodeo Area	(\$ 99,197.87)	\$ 0.00	(\$ 8,201.03)	(\$ 90,996.84)	\$ 84,446.86	Contractor
42	Califomia Skyline	(\$ 96,110.15)	\$ 0.00	(\$12,262.60)	(\$ 83,847.55)	\$ 72,030.00	PWGM/ Ambrose
45	Alamo Villas	(\$ 885.00)	\$ 0.00	\$ 0.00	(\$ 885.00)	\$ 1,200.00	PWGM
48	Mrack Road	(\$ 65,178.85)	(\$ 11,473.65)	(\$ 17,640.00)	(\$ 36,065.20)	\$ 35,280.00	PWGM
54	Alamo Country	(\$ 51,088.32)	(\$ 3,231.84)	(\$ 15,000.00)	(\$ 32,856.48)	\$ 33,742.26	PWGM
57	Pacific Waterways	(\$149,534.87)	\$ 0.00	(\$ 34,307.87)	(\$115,227.00)	\$ 87,780.00	Discovery Bay CSD
61	Discovery Bay West	(\$ 694,670.80)	(\$ 365,770.80)	(\$104,000.00)	(\$ 224,900.00)	\$ 208,750.00	Discovery Bay CSD
63	Parkway Estates	(\$ 88,514.72)	(\$ 54,551.05)	(\$ 10,000.00)	(\$ 23,963.67)	\$ 20,010.00	PWGM
64	California Reflections	(\$ 65,226.87)	(\$ 50,574.52)	(\$ 3,712.00)	(\$ 10,940.35)	\$ 7,750.00	PWGM
68	Wendt Ranch	(\$ 7,759.12)	\$ 0.00	(\$ 312.50)	(\$ 7,446.62)	\$ 625.00	HOA
69	Alamo Creek	(\$ 47,855.78)	\$ 0.00	(\$ 1,709.50)	(\$ 46,146.28)	\$ 3,419.10	HOA
70	Intervening Properties	(\$119,083.20)	(\$ 20,396.63)	(\$ 29,820.00)	(\$ 68,866.57)	\$ 59,640.00	PWGM
71	Diablo Vista Ballfields	(\$105,268.80)	\$ 0.00	(\$ 7,533.01)	(\$ 97,735.79)	\$ 98,015.12	SRVUSD
74	Bella Flora	(\$ 251,695.24)	(\$ 144,878.74)	(\$ 30,000.00)	(\$ 76,816.50)	\$ 60,520.00	PWGM
75	Belmont Terrace	(\$ 7,806.47)	\$ 0.00	(\$ 399.12)	(\$ 7,407.35)	\$ 816.58	HOA
		(\$ 2,967,548.00)	(\$ 979,806.46)	(\$ 439,543.05)	(\$ 1,548,198.49)	\$ 1,353,297.12	

Legend: PWGM = Public Works Grounds Maintenance
 HOA = Homeowners Association
 SRVUSD = San Ramon Valley Unified School District
 Ambrose = Ambrose Recreation & Park District
 Discovery Bay CSD = Discovery Bay Community Services District

A detailed "Special Districts Worksheet" for each Zone is shown in Appendix "A" of this Report. The worksheets provide actual revenues and estimated expenditure details for Fiscal Year 2014-15 and proposed revenue and expenditure details for Fiscal Year 2015-16.

Public playground safety and accessibility standards are mandated by two legal requirements. The Americans with Disabilities Act (ADA) of 1990 became effective in 1992 and required all public facilities (including playgrounds) be free of architectural barriers to access by January 1, 1995. Secondly, California Playground Safety Regulations R-39-97, mandated compliance with federal playground safety standards by the year 2000. This law requires that all playground equipment areas accessible to the public be audited/inspected for safety. These standards are established by the American Society for Testing and Materials (ASTM) in their document "Standard Consumer Safety Performance Specification for Playground Equipment for Public Use", and by the federal Consumer Products Safety Commission (CPSC) in their document

"Public Playground Handbook for Safety". Landscape and lighting zones that have existing playground equipment that does not meet these federal and state guidelines must either retrofit or replace that equipment.

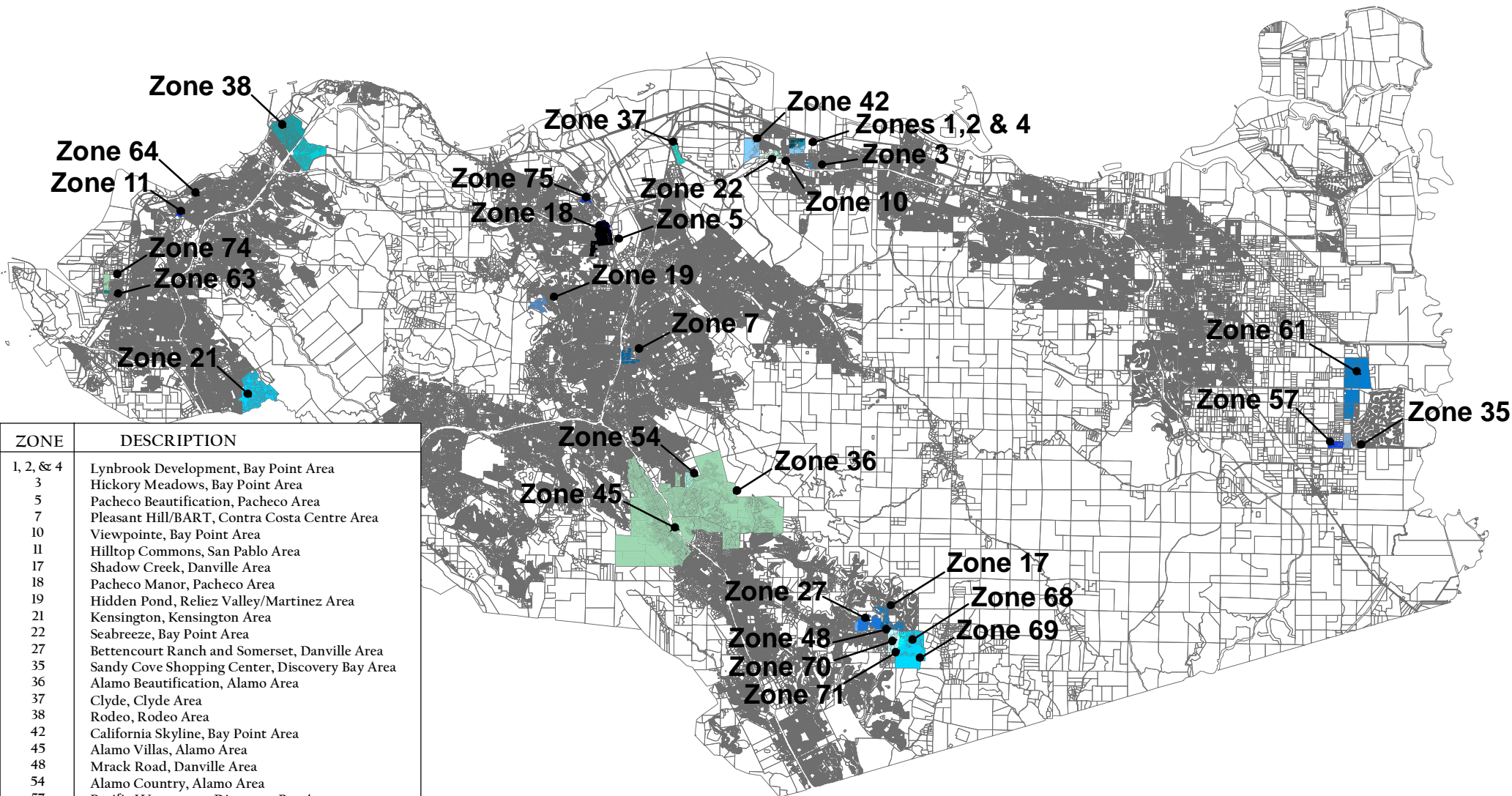
The 1972 Act requires that a special fund be set up for the revenues and expenditures of each Zone. Funds raised by the assessments shall only be used for the purpose as stated herein. A contribution to each Zone by Contra Costa County may be made to reduce the assessments, as the Board of Supervisors deems appropriate. Any balance remaining on July 1 at the end of the fiscal year must be carried over to the next fiscal year.

PART C

ASSESSMENT DISTRICT DIAGRAM

The boundaries of the Countywide Landscaping District (LL-2) are completely within the boundaries of Contra Costa County. The Assessment Diagram for the Countywide Landscaping District (LL-2) is on file in the Office of the Contra Costa County Clerk of the Board of Supervisors and the Contra Costa County Public Works Department. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report as shown in Appendix "B".

Contra Costa County Assessment District No. 1979-3 (LL-2)



ZONE	DESCRIPTION
1, 2, & 4	Lynbrook Development, Bay Point Area
3	Hickory Meadows, Bay Point Area
5	Pacheco Beautification, Pacheco Area
7	Pleasant Hill/BART, Contra Costa Centre Area
10	Viewpointe, Bay Point Area
11	Hilltop Commons, San Pablo Area
17	Shadow Creek, Danville Area
18	Pacheco Manor, Pacheco Area
19	Hidden Pond, Reliez Valley/Martinez Area
21	Kensington, Kensington Area
22	Seabreeze, Bay Point Area
27	Bettencourt Ranch and Somerset, Danville Area
35	Sandy Cove Shopping Center, Discovery Bay Area
36	Alamo Beautification, Alamo Area
37	Clyde, Clyde Area
38	Rodeo, Rodeo Area
42	California Skyline, Bay Point Area
45	Alamo Villas, Alamo Area
48	Mrack Road, Danville Area
54	Alamo Country, Alamo Area
57	Pacific Waterways, Discovery Bay Area
61	Discovery Bay West, Discovery Bay Area
63	Parkway Estates, North Richmond Area
64	California Reflections, Pinole Area
68	Wendt Ranch, Danville Area
69	Alamo Creek, Danville Area
70	Intervening Properties, Danville Area
71	Diablo Vista Ballfields, Danville Area
74	Bella Flora, Richmond Area
75	Belmont Terrace, Pacheco Area



PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

This section explains the benefits to be derived from the improvements and the methodology used to apportion the total assessments to the properties within the District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in each Benefit Zone of the District over and above the general benefits conferred on real property of to the public at large. The assessment is apportioned to each parcel in proportion to the relative cost of the special benefits from the improvements.

Discussion of Benefit

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 Agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping and street lighting improvements.

Section 22573 of the Landscaping and Lighting Act of 1972 requires that maintenance assessments must 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 benefit to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

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

Article XIID, Section 4(a) of the California Constitution (also known as Proposition 218, approved by the California voters November 1996) limits the amount of any assessment to the proportional special benefit conferred on the property.

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

In addition, Article XIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the

assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities.

Special versus General Benefit

In the absence of an annual assessment, the improvements in each Benefit Zone of the District would not be provided, therefore the improvements are “over and above” what otherwise would be provided in other portions of the County as part of General Services. All of the assessment proceeds derived from each Benefit Zone will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping and other permanent public improvements. The assessments are also structured to provide specific improvements within each Benefit Zone, further ensuring that the improvements funded by the assessments are of specific and special benefit to property within each Benefit Zone.

Specific Benefit has been quantified as:

- Unique proximity to improved landscaped area;
- Access to improved landscape areas;
- Improved views within each Zone; and
- Extension of a property’s outdoor area for properties within close proximity to the improvements.

Although these improvements may be available to the general public at large, the public landscaping and other public improvements in each Benefit Zone of the District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Benefit Zone, and not the public at large. The boundaries of the Benefit Zones have been narrowly drawn to include those parcels that receive a direct advantage from the improvements.

Other properties that are outside a Benefit Zone do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Benefit Zones would not have been built if the assessments were not established because an assessment for public landscaping was a condition of development approval.

Without the assessments, the public improvements within the Benefit Zones would not be maintained and would turn into brown, unmaintained and unusable public improvements and public lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Benefit Zone. The improvements are, therefore, clearly above what otherwise would be provided. In fact, it is reasonable to assume that if assessments were not collected and the improvements were not maintained as a result, properties in the Benefit Zones would decline in desirability, utility and value by significantly more than the amount of the assessments.

It is therefore concluded that all the landscaping improvements funded by the assessments are of 99% special benefit to the identified benefiting properties located within the Benefit Zones and

that the value of the special benefits from such improvements to property in the Benefit Zones reasonably exceeds the cost of the assessments for every assessed parcel in the Benefit Zones. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

The County owns, maintains, rehabilitates and replaces curb and gutter along the border of the Benefit Zone improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and plant growth, and provide a boundary for the improvements. The contribution from the County towards general benefit from the maintenance, rehabilitation and replacement of the curb and gutter is conservatively estimated to be 1%.

PARKS BENEFIT DETERMINATION

The overall quality of life and desirability of an area is enhanced when public park and recreational facilities are in place, improved, operable, safe, clean and maintained. Conversely, property desirability decreases when park and recreational facilities are unsafe or destroyed by the elements or vandalism.

Property desirability in an area also increases when there is an increase in the number of parks, recreation centers and sports facilities. These park and recreational facilities enable property owners to participate in sporting events, leisure activities, picnics, organized social events and other miscellaneous activities.

Studies in a number of communities, including counties and cities throughout the United States, have indicated that recreation areas and facilities, if well maintained and wisely administered, have caused a marked increase in the property values of parcels in the community. Consequently, such recreation and park facilities have proved to be an important factor in maintaining a sound economic condition and a high standard of livability in the community. These studies confirm the opinion long held by planning authorities as to the economic value of parks and recreational facilities in a community.

"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 both private interest to the landowner and others, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake" (National Recreation and Park Association, June 1985)

"Recreation and park amenities are central components in establishing the quality of life in a community [businesses'] main resource is their employees for whom quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies relocation decisions the presence of a park encourages real estate development around it." (California Parks & Recreation, Winter 1997)

The benefit of parks and other recreational facilities to residential and commercial/industrial properties has been summarized by a number of studies. The United States Department of the Interior, National Park Service, in a publication of June 1984, concluded that:

- "Parks and recreation stimulate business and generate tax revenues."
- "Parks and recreation help conserve land, energy, and resources."
- "An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property values."
- "Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one's working life, and through helping individuals cope with the stress of a fast-paced and demanding life."

Proper maintenance and operation of the parks within the District benefits those properties within the service areas of the parks by providing environmental quality and recreational enhancement. The amount of benefit received will vary with the different land use on the property. There are two categories from which the total benefit of a parcel is derived:

1. **Environmental Quality Benefit.** The improvement of the quality of air, visual aesthetics and attractiveness of the community as a place to live and work and do business.
2. **Recreation Enhancement Benefit.** The availability of usable and safe park and recreational facilities.

Recent studies have shown that adequate park and recreation facilities and recreation programs help to reduce crime and vandalism. This results in savings to property owners and improved property values and promotes the well-being of the community.

LANDSCAPING BENEFIT DETERMINATION

Trees, landscaping, hardscaping and appurtenant facilities, if well maintained, provide beautification, shade and enhancement of the desirability of the surroundings. 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..."

It should be noted that the definition of "parkways" above may include the roadway as well as the landscaping alongside the roadway.

Proper maintenance and operation of the street landscaping provides beautification and enhancement of the desirability of surroundings. The Benefit Zones in the District enjoy a reputation for beauty, and the landscape improvements along the major thoroughfares in the medians and parkways enhance that reputation and benefit all parcels in each Benefit Zone. These major thoroughfares are the entryways into the various benefit zones and as such provide beautification to the entire Benefit Zone.

ASSESSMENT METHODOLOGY

The total operation, maintenance and servicing cost for the landscaping and public park facilities are apportioned in accordance with the methodology that is consistent with standard assessment engineering practices. The method for spreading the costs to each parcel is based on the Equivalent Dwelling Unit (EDU) factor (with the exception of Benefit Zone 7 assessments, which are assessed on potential floor area ratios for commercial/industrial parcels and Benefit Zone 35 assessments which are assessed on acreage).

Since the assessment is levied on the owners of properties as shown on the tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be distributed by parcel, not considering land use, this would not be equitable because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment.

Therefore, as previously stated, the total assessment costs are distributed to each parcel of land based on the number of EDUs associated with each particular parcel.

Commercial and industrial parcels benefit similarly to residential parcels because of increased property values and the ability to have their workers and patrons use the park and recreational facilities. Commercial and industrial parcels are assessed based on their acreage because larger parcels have the ability to generate larger pedestrian flows. The methodology used to assign EDUs to other land uses in proportion to the benefit they receive relative to the single family residential parcel is shown below.

Developed Single Family Residential - The developed single family parcel has been selected as the basic unit for calculation of the benefit assessments. This basic unit shall be called an **Equivalent Dwelling Unit (EDU)**. Parcels designated as developed single family residential uses per the Contra Costa County land use code are assessed one (1.00) EDU.

Developed Multiple Residential - The EDUs for land designated as developed multi-family uses which includes townhomes, condominiums, mobile homes and apartments are assessed a factor of one-half (0.50) EDU per dwelling unit, e.g., a parcel with a 100-unit apartment would be assessed 50 EDUs. Based on data from representative cities in Northern California, the multiple family residential factor of 50% is determined by the statistical proportion of relative trip generation from various types of residential uses, in combination with density per unit. Benefit Zones 27 & 45 are assessed as 1.0 EDUs per dwelling unit for townhomes and condominiums.

Developed Commercial/Industrial, Recreational, Institutional, and Other Miscellaneous Uses - Developed commercial and industrial properties include commercial, industrial, recreational, institutional or miscellaneous uses per Contra Costa County land use codes. The parcels are assessed based upon their acreage. The parcels are assessed one (1.00) EDU for the first acre or any portion thereof, one (1.00) EDU/acre for each additional acre up to a maximum of three (3.00) EDUs. The minimum number of EDUs per parcel is one (1.00) EDU.

Commercial, industrial, recreational, institutional or miscellaneous uses in Benefit Zone 7, both developed and undeveloped per Contra Costa County land use codes, are assessed based upon the potential floor area ratio of the parcel. The minimum rate per parcel will be one single family unit.

Undeveloped Single Family Residential - Parcels defined as undeveloped single family residential parcels will be assessed at 50% of the developed single family rate or 0.50 EDU's.

Undeveloped Multiple Family Residential - The EDUs for land designated as undeveloped multi-family use which includes undeveloped townhomes, condominiums, mobile homes and apartments are assessed half of the developed EDU factor per planned dwelling unit. For example a parcel that is planned for a 100-unit apartment complex would be assessed 25 EDUs. If the number of planned dwelling units are not known, then the rate is 0.50 EDUs/acre with a minimum of 0.50 EDUs and a maximum of 1.50 EDUs.

Undeveloped Non-Single Family Residential - Parcels defined as undeveloped non-single family residential will be assessed at 50% of the developed commercial/industrial rate. These parcels include undeveloped commercial/industrial, recreational, institutional and other miscellaneous parcels. These parcels will be assessed at 0.50 EDUs per acre or any portion thereof, with a minimum of 0.50 EDU per parcel and a maximum of 1.50 EDUs per parcel (3.00 acres). Incremental acreage greater than 3.00 acres is considered to be open space area and therefore receives no further assessment.

Undeveloped property is described as parcels with no improved structures. Property values increase for undeveloped parcels when public infrastructure improvements are installed and well maintained.

Exempt - Exempted from the assessment would be the areas of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, all easements and rights-of-ways, all public parks, cemeteries, greenbelts and parkways and all public school property, other public property, designated open space, and public utilities.

BENEFIT ZONE CLASSIFICATION

As properties develop throughout the County, they are annexed into the District. A specific Benefit Zone may be created for these properties or they may be included within an existing Benefit Zone, which is unique and distinguishable from other Benefit Zones located within the District. Each Benefit Zone is evaluated to determine which improvements are of a specific and direct benefit to the parcels in that benefit zone. Once the improvements have been identified, a method of allocating those costs to the benefiting parcels is developed.

The following is a listing of the various Benefit Zones in the District, their corresponding number of parcels/units in each benefit zone, and the method of apportioning the costs of the improvements. Some Zones include an increase each year as allowed by the assessment formula when the Zone was formed.

- **Zones 1, 2, & 4 (Lynbrook Development - Bay Point)** Subdivisions 5354, 5380, 5533, 5534, 5695, 5696 (old 6622), & MSII-84.

Formed: 1979

Zone 1: 329 parcels; Zone 2: 127 parcels; Zone 4: 229 parcels

Single family parcels are assessed 1.00 EDU/parcel and multi family units are assessed 0.50 EDUs/unit.

FY2015-16 Rate: \$76.16 per EDU

- Zone 3 (Hickory Meadows - Bay Point Area) - Subdivision 5573

Formed: September 1979
78 Parcels

Single family parcels are assessed 1.00 EDU/parcel and multi family units are assessed 0.50 EDUs/unit.

FY2015-16 Rate: \$180.08 per EDU

- Zone 5 (Pacheco Beautification Project – Pacheco Area)

Formed: June 11, 2002
908 Parcels

Zone 5 was formed in FY2002-03 with a maximum rate set at \$46.50 per EDU + annual Consumer Price Index (CPI) increases for the San Francisco Bay Area - All Urban Consumers. The CPI starting index is 193.20 for June 30, 2002. The February 2015 CPI Index was 254.91, therefore the maximum rate for FY2015-16 is \$61.36 per EDU.

Maximum Rate: \$61.36 per EDU
FY2015-16 Rate: \$61.36 per EDU

- Zone 7 (Pleasant Hill/BART – Contra Costa Centre Area)

Formed: July 30, 1985
250 Parcels

Each of the parcels located within this zone will be assessed based upon their proportional share of benefit as follows:

Residential property is assessed \$16.12/parcel
Commercial parcels are assessed \$.0291708 per potential or actual square footage
depending upon which amount is greater

- Zone 10 (Viewpointe - Bay Point Area) Subdivision 6484

Formed: March 3, 1987
119 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment. Single family parcels are assessed 1.00 EDU/parcel and multi family units are assessed 0.50 EDUs/unit.

FY2015-16 Rate: \$151.86 per EDU

- Zone 11 (Hilltop Commons - San Pablo Area) LUP 2042-85

Formed: February 10, 1987
1 Parcel

This zone consists of multiple family residential units and there is one (1) parcel associated with all the residential units. The total assessment for this zone is assessed to the underlying parcel. The maximum assessment is \$6,000, and the parcel will be assessed \$6,000 for FY2015-16.

FY2015-16 Rate: \$6,000 per parcel

- Zone 17 (Shadow Creek – Danville Area) Subdivisions 7279, 7040 & 7041

Formed: April 25, 1989
477 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$150.00 per EDU

- Zone 18 (Pacheco Manor – Pacheco Area) Subdivision 6958

Formed: June 7, 1988
22 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$175.94 per EDU

- Zone 19 (Hidden Pond – Reliez Valley/Martinez Area) Subdivisions 6769, 7144, 7151, 7820, & 7821.

Formed: August 7, 1990
Annexed Tract 7144: January 9, 1996
130 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$200.00 per EDU

- Zone 21 (Kensington - Kensington Area)

Formed: June 6, 1989
2,255 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment based upon their land use. Single family residential parcels located within the Kensington area shall be assessed \$13.66/parcel. Multi-family/Residential units and Mobile Home units shall be assessed half the single family rate per unit. Commercial will be assessed three times the single-family rate for each acre.

FY2015-16 Rate: \$13.66 per EDU

- Zone 22 (Seabreeze – Bay Point Area) Subdivisions 7152 & 8830

Formed: August 13, 1991
Subdivision 8830 annexed February 26, 2008 – 17 single family parcels
136 Total Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$290.00 per EDU

- Zone 27 (Bettencourt Ranch and Somerset – Danville Area) Subdivisions 7188, 7277, 7278, 7280 & 7763

Formed: August 6, 1991
571 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment. In FY04-05, in order to spread the costs in proportion to the benefit each parcel receives, subzone “A” was developed. Subzone “A” is Tract 7763 which is on a private street and receives a reduced level of landscaping.

Each of the 421 parcels not located within subzone “A” (subdivisions 7188, 7277, 7278 & 7280) will be assessed at the full assessment rate of \$150.00 per EDU

Subzone “A”

Each of the 150 parcels located within subzone “A” (subdivision 7763) will be assessed approximately 70% of the full assessment rate of \$150.00, which is \$105.68 per EDU.

- Zone 35 (Sandy Cove Shopping Center – Discovery Bay Area) MS 39-91, DP 3031-94 & Tract 8456

Formed: May 5, 1998
9 Parcels
Reconfirmed: May 13, 2003

In February 2003 the rate for commercial parcels was re-confirmed based upon their net developable acreage at \$1,434.92/acre + CPI increases for the San Francisco Bay Area – All Urban Consumers. The CPI starting index is 197.70 for February 2003. The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$1,850.14 per acre.

Maximum Rate: \$1,850.14 per acre
FY2015-16 Rate: \$1,850.14 per acre

- Zone 36 (Alamo Beautification - Alamo Area)

Formed: August 6, 1991
5,492 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$9.36 per single family parcel

- Zone 37 (Clyde - Clyde Area)

Formed: July 23, 1991
286 Parcels

Each of the parcels located in this zone will be assessed an equal share of the total assessment, except for parcels owned by senior citizens. These parcels receive a fifty percent (50%) reduction in assessments.

FY2015-16 Rate: \$41.76 per single family parcel

- Zone 38 (Rodeo - Rodeo Area)

Formed: July 23, 1991
2,557 Parcels

Each of the parcels located in this zone will be assessed an equal share of the total assessment. In order to spread the costs in proportion to the benefit, two subzones have been developed.

Subzone "A"

Parcels located within Subzone "A" will be assessed at the full assessment rate of \$32.04 per EDU.

Subzone "B"

Parcels located within Subzone "B" (View Point Park (Tracts 4326, 4327, 4328, 4329 & 4958) Subdivision) will be assessed at 85% of the full assessment rate. Since these subdivisions have access to View Point Park through their Homeowner's Association, it reduces the demand on the Lefty Gomez picnic and play area (exclusive of the Community Center). Therefore, the parcels in Benefit Subzone "B" will pay an assessment rate reduced by \$4.80 per EDU or \$27.24 per EDU.

- Zone 42 (California Skyline – Bay Point Area) Tracts 7597, 7737 & 7838

Formed: July 7, 1993; Tract 7838 Annexed June 11, 1996
343 Parcels

Each of the parcels located in this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$210.00 per EDU

- Zone 45 (Alamo Villas – Alamo Area) Tract 7559

Formed: July 26, 1994
10 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$120.00 per EDU

- Zone 48 (Mrack Road – Danville Area) Subdivisions 7613, 7621, 7776, 7777, 7778, 7779, 7780, 8104 and DP03-3009 (4 parcels)

Formed: July 26, 1994
DP03-3009 (MS04-0020) annexed July 12, 2005 – 4 parcels
72 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$490.00 per EDU

- Zone 54 (Alamo Country – Alamo) Subdivisions 7601 & 7818

Formed: December 20, 1994; Rate Increase July 8, 2002
93 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment. The maximum rate was increased in FY2002-03 and set at \$275.00 per EDU + CPI. The CPI had a starting index of 193.20 as of June 30, 2002. The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$362.82 per EDU.

Maximum Rate: \$362.82 per EDU
FY2015-16 Rate: \$362.82 per EDU

- Zone 57 (Pacific Waterways – Discovery Bay Area) Subdivisions 7679, 7881, 7907, 7908 & 7909.

Formed: December 20, 1994
380 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$231.00 per EDU

- Zone 61 (Discovery Bay West - Discovery Bay Area) Tract 7686, 8143, 8166, 8167, 8023, 8428, 8429, 8430, 8431, 8432, 8433, 8570, 8571, 8572, 8577, 8578, 8579, 8580, 8827, 8828, 8892, 8993, and 9067.

Formed: November 2, 1999
1,924 parcels

Each of the parcels at build-out will be assessed an equal share of the total assessment. The maximum rate for this zone was set at \$200.00 per EDU. However the maximum rate was decreased to \$190.00 per EDU in FY2001-02 due to the formation of a separate Benefit Parking District.

Maximum Rate: \$190.00 per EDU
FY2015-16 Rate: \$125.00 per EDU

- Zone 63 (Parkway Estates – North Richmond Area) Tract 7903

Formed: October 27, 1997
87 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

FY2015-16 Rate: \$230.00 per EDU

- Zone 64 (California Reflections – Pinole Area) Tract 7661

Formed: January 9, 1996
31 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment.

Maximum Rate: \$300.00 per EDU
FY2015-16 Rate: \$250.00 per EDU

- Zone 68 (Wendt Ranch – Danville Area) Tract 8002

Formed: October 10, 2000
Modified: Fiscal Year 2005-06
125 Parcels at buildout

Each of the 125 parcels at build-out located in this zone will be assessed an equal share of the total assessment. The maximum rate for FY2015-16 is \$300.00 per EDU. However, this area is currently maintained by a Homeowner's Association, so therefore the rate for FY2015-16 has been set at \$5.00 per EDU to cover administrative costs.

Maximum Rate: \$300.00 per EDU
FY2015-16 Rate: \$5.00 per EDU

- Zone 69 (Alamo Creek – Danville Area) Tract 8382, & 8381

Formed: June 12, 2006

679 single family, 127 townhomes and 120 unit senior housing at build out

Each of the parcels located within this zone are assessed an equal share of the total assessment. Single family parcels are assessed at 1.00 EDU/parcel, townhomes are assessed at 0.50 EDU/parcel and the senior housing is assessed at 0.50 EDU/unit. It is estimated that at build out of the zone the total amount needed to maintain the public improvements for Zone 69 on an annual basis is \$853,185.90 (FY2006-07 dollars).

$(679 \text{ single family units} * 1.00 \text{ EDU}) + (127 \text{ townhomes} * 0.50) + (120 \text{ senior units} * 0.50) = 802.50 \text{ EDUs}$

$\$853,185.90 \text{ divided by } 802.50 \text{ EDUs} = \$1,063.16/\text{EDU}$

The maximum assessment rate was set in Fiscal Year 2006-07 at \$1,063.16 per EDU with an allowance for a minimum of a 2% CPI increase each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June, 2006 (209.1).

The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$1,296.08 per EDU. However, this area is currently maintained by a Homeowner's Association, so therefore the rate for FY2015-16 has been set at \$5.00 per EDU to cover administrative costs.

Maximum Rate: \$1,296.08 per EDU
FY2015-16 Rate: \$5.00 per EDU

- Zone 70 (Intervening Properties – Danville Area) Tract 8331

Formed: October 4, 2005

378 single family parcels and 96 apartment units at build out

Each of the parcels located within this zone is assessed an equal share of the total annual assessment. Single family parcels are assessed at 1.00 EDU/parcel, and the apartment complex is assessed at 0.50 EDU/unit.

The maximum assessment rate was set in Fiscal Year 2005-06 at \$315.00 per EDU with an allowance for a minimum of a 2% CPI increase each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June, 2005 (201.20).

The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$399.11 per EDU. The rate for FY2015-16 has been set at \$140.00 per EDU.

Maximum Rate: \$399.11 per EDU
FY2015-16 Rate: \$140.00 per EDU

- Zone 71 (Diablo Vista Ballfields – Danville Area) Tract 8331, 8381, & 8382

Formed: October 4, 2005
1,054 single family parcels at build out

Each of the parcels located within this zone will be assessed an equal share of the total annual assessment.

Zone 71 was annexed in FY2005-06 and the maximum assessment rate was set at \$80.00 per EDU with an allowance for a CPI increase each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June 2005 (201.20). Zone 71 was created per a Settlement Agreement (January 27, 2004) with the Town of Danville, Contra Costa County, the San Ramon Valley Unified School District, and the Integrated Project Developers. Each year the revenue will be collected and used to provide for the enhanced maintenance of the ball fields. Approximately \$5.00/EDU each year will be used to cover administrative costs associated with levying the assessment. The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$101.36 per EDU.

Maximum Rate: \$101.36 per EDU
FY2015-16 Rate: \$101.36 per EDU

- Zone 74 (Bella Flora – Richmond Area) Subdivisions 8755 & 9293 (old 8938)

Formed: June 12, 2006 (Resolution 2006/370)
173 single family parcels at build out

Annexation: January 8, 2008 (Subd. 9293 “old 8938”)
355 Parcels

Each of the parcels within this zone is assessed an equal share of the total assessment for this zone. Single family parcels are assessed at 1.00 EDU/parcel, condominiums and townhomes are assessed 0.75 EDU/unit. It is estimated that at build out of the zone the total amount needed to maintain the public improvements for Zone 74 on an annual basis is \$260,250 (FY2007-08 dollars).

$(173 \text{ single family units} * 1.00 \text{ EDU}) + (95 \text{ single family units} * 1.00 \text{ EDU}) + (120 \text{ townhome units} * 0.75 \text{ EDU}) + (140 \text{ condominium units} * 0.75 \text{ EDU}) = 463.00 \text{ EDUs}$

The maximum assessment rate was set at \$550.00 per EDU with an allowance for a minimum of a 2% CPI increase each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June, 2006 (209.1). The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$670.51 per EDU.

Maximum Rate: \$670.51 per EDU
FY2015-16 Rate: \$340.00 per EDU (Subd 8755)
FY2015-16 Rate: \$0.00 per EDU (Subd 9293 “old 8938”)

- Zone 75 (Belmont Terrace – Pacheco Area) Tracts 8984, 8967 and a commercial parcel

Formed: February 27, 2007

Annexation: Subdivision 8967 (89 Courtyard units and 1 commercial parcel), May 13, 2008
217 courtyard units + commercial parcel at build out

It is anticipated that Zone 75 will consist of 217 courtyard homes and 0.96 acres of commercial land at build out. Each of the parcels located within this zone will be assessed their benefiting share of the total assessment for this zone. The courtyard homes are classified as a townhomes per the County Assessor and parcels are assessed at 0.75 EDU/parcel. The 0.96 acre commercial parcel is assessed 1.00 EDU based on its acreage. It is estimated that at build out of the Zone the total amount needed to maintain the public improvements for Zone 75 on an annual basis is \$42,525.88 (FY2008-09 dollars).

(217 courtyard units *0.75 EDU/unit) = 162.75 EDUs

(0.96 commercial acres) = 1.00 EDU

The maximum assessment rate was set at \$254.11 per EDU with an allowance for a minimum of a 2% CPI increase each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June, 2006 (209.1). The February 2015 CPI Index is 254.91, therefore the maximum rate for FY2015-16 is \$309.77 per EDU. However, this area is currently maintained by a Homeowner’s Association, so therefore the rate for FY2015-16 has been set at \$5.00 per EDU to cover administrative costs.

Maximum Rate: \$309.77 per EDU
FY2015-16 Rate: \$5.00 per EDU

PART E

PROPERTY LIST & ASSESSMENT ROLL

The total assessment amount for each Benefit Zone and the proposed assessment amount apportioned to each parcel for Fiscal Year 2015-16, in proportion to the benefit received by each parcel from the improvements, is contained in the Assessment Roll, which is on file in the Office of the Contra Costa County Clerk of the Board of Supervisors, the Contra Costa County Public Works Department, the Contra Costa County Public Works website and shown in Appendix "C".

The Assessment Roll includes a list of all parcel numbers within the District that have been updated to match the last equalized Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this report. The last equalized Property Tax Roll includes a description of each parcel and shall govern for all details concerning the description of the parcels.

The total proposed assessment for the 2015-16 Fiscal Year is \$1,353,297.12

APPENDIX A
DETAILED PROJECT COST BREAKDOWN

Special Districts Budget Worksheet

Entity: LL2 Zones 1, 2 & 4 / Fund 2830 (LYNBROOK DEVELOPMENT - BAY POINT)

Maximum assessment is: \$76.16 / EDU
 FY 2015-16 Assessments @ \$76.16 / EDU
 FY 2015-16 Assessments @ \$38.08 / MFR Unit
 824.00 EDUs
 685 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$215,040.99)	(\$209,456.26)
Revenues:		
Taxes and assessments (9895)	\$62,755.84	\$62,755.84
Interfund Rev.-Gov/Gov (9851)		
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	(\$152,285.15)	(\$146,700.42)
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$832.25)	(\$833.00)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$2,296.07)	(\$2,500.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$15,000.00)	(\$15,000.00)
Professional Services (Non-County Staff) (2310)	(\$1,348.00)	(\$1,348.00)
Professional Services (County Staff) (5011)	(\$111.79)	(\$1,500.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Lynbrook Park Maintenance*	(\$37,583.00)	(\$37,583.00)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	\$0.00
Total Expenditures:	(\$57,171.11)	(\$58,764.00)
Balance Forward to Ensuing Year	(\$209,456.26)	(\$205,464.42)

*Please Note: Per the June 26, 2012 JEPA between Contra Costa County and Ambrose Recreation & Park District, Ambrose Recreation & Park District is responsible for Lynbrook Park.

Special Districts Budget Worksheet

Entity:LL2 Zone 3 / Fund 2831 (HICKORY MEADOWS - BAY POINT)

Maximum assessment is: \$180.08 / EDU
 FY 2015-16 Assessments @ \$180.08 / EDU
 78.00 EDUs
 78 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$10,603.68)	(\$1,927.74)
Revenues:		
Taxes and assessments (9895)	\$14,046.24	\$14,046.24
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$3,442.56	\$12,118.50
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$316.30)	(\$316.30)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$281.00)	(\$281.00)
Professional Services (County Staff) (5011)	(\$630.00)	(\$630.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Hickory Meadows Park Maintenance*	(\$4,143.00)	(\$4,143.00)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	<u>\$0.00</u>	<u>(\$6,748.20)</u>
Total Expenditures:	(\$5,370.30)	(\$12,118.50)
Balance Forward to Ensuing Year	(\$1,927.74)	\$0.00

*Please Note: Per the June 26, 2012 JEPA between Contra Costa County and Ambrose Recreation & Park District, Ambrose Recreation & Park District is responsible for Hickory Meadows Park.

Special Districts Budget Worksheet

Entity: LL2 Zone 5 / Fund 2824 (PACHECO BEAUTIFICATION - PACHECO AREA)

Maximum assessment is: \$61.36 / EDU
FY 2015-16 Assessments @ \$61.36 / EDU
876.73 EDUs
908 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$67,948.38	\$74,239.51
Revenues:		
Taxes and assessments (9895)	\$52,463.36	\$53,796.02
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$120,411.74	\$128,035.53
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$1,021.80)	(\$1,021.80)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$2,555.37)	(\$3,500.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$37,740.06)	(\$37,000.00)
Professional Services (Non-County Staff) (2310)	(\$2,000.00)	(\$1,050.78)
Professional Services (County Staff) (5011)	(\$2,855.00)	(\$4,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Creekside Improvement Study	\$0.00	(\$4,055.00)
Capital Improvement Projects & Reserves:		
Pacheco Creekside Park Trail Improvements	\$0.00	(\$51,176.45)
Operating Reserves (50% of Revenue)	\$0.00	(\$26,231.50)
Total Expenditures:	(\$46,172.23)	(\$128,035.53)
Balance Forward to Ensuing Year	\$74,239.51	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-02	193.20		\$46.50
Feb-14	248.62	2.45%	\$59.84
Feb-15	254.91	2.53%	\$61.36

Special Districts Budget Worksheet

Entity: LL2 Zone 7 / Fund 2834 (PLEASANT HILL/BART - CONTRA COSTA CENTRE AREA)

Maximum assessment is: \$16.12 / SFR Parcel
 FY 2015-16 Assessments @ \$16.12 / SFR Parcel
 FY 2015-16 Assessments @ \$0.0291708 / SQ FT

250 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$10,374.65	\$11,625.66
Revenues:		
Taxes and assessments (9895)	\$81,433.62	\$81,433.62
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Reimbursements - Gov/Gov (9851)	\$56,962.34	\$57,000.00
Total Revenue Available:	\$148,770.61	\$150,059.28
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$462.50)	(\$464.00)
Interfund Exp (3611)	\$0.00	\$0.00
Building Occupancy Cost (3619)	(\$0.84)	(\$1.00)
Utilities - Water & Electricity (2120)	(\$57,103.51)	(\$60,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	(\$71,325.47)	(\$70,000.00)
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$1,631.00)	(\$1,050.78)
Professional Services (County Staff) (5011)	(\$6,621.63)	(\$8,100.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Capital Replacement Projects	\$0.00	\$0.00
Operating Reserves (50% of Revenue)	\$0.00	(\$10,443.50)
Total Expenditures:	(\$137,144.95)	(\$150,059.28)
Balance Forward to Ensuing Year	\$11,625.66	\$0.00

Special Districts Budget Worksheet

Entity:LL2 Zone 10 / Fund 2836 (VIEWPOINTE - BAY POINT AREA)

Maximum assessment is: \$151.86 / EDU
 FY 2015-16 Assessments @ \$151.86 / EDU
 119.00 EDUs
 119 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$138,557.11)	(\$137,412.22)
Revenues:		
Taxes and assessments (9895)	\$18,071.34	\$18,071.34
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	(\$120,485.77)	(\$119,340.88)
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$351.15)	(\$351.15)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$3,528.49)	(\$3,600.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$10,000.00)	(\$10,000.00)
Professional Services (Non-County Staff) (2310)	(\$362.00)	(\$362.00)
Professional Services (County Staff) (5011)	(\$192.82)	(\$200.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	(\$251.99)	(\$251.99)
Viewpointe Park Maintenance*	(\$2,240.00)	(\$2,240.00)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	\$0.00
Total Expenditures:	(\$16,926.45)	(\$17,005.14)
Balance Forward to Ensuing Year	(\$137,412.22)	(\$136,346.02)

*Please Note: Per the June 26, 2012 JEPA between Contra Costa County and Ambrose Recreation & Park District, Ambrose Recreation & Park District is responsible for Viewpoint Park.

Special Districts Budget Worksheet

Entity: LL2 Zone 11 / Fund 2839 (HILLTOP COMMONS - SAN PABLO AREA)

Maximum assessment is: \$6,000.00 / EDU
 FY 2015-16 Assessments @ \$6,000.00 / EDU
 1.00 EDUs
 1 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$7,617.06	\$9,492.23
Revenues:		
Taxes and assessments (9895)	\$6,000.00	\$6,000.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$13,617.06	\$15,492.23
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$250.85)	(\$250.85)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	(\$1,740.00)
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$2,590.00)	(\$150.00)
Professional Services (County Staff) (5011)	(\$1,283.98)	(\$2,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	(\$500.00)
Median Improvement Study	\$0.00	(\$3,000.00)
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Median & Frontage Irrigation/Planting Improvements	\$0.00	(\$4,851.38)
Operating Reserves (50% of Revenue)	\$0.00	(\$3,000.00)
Total Expenditures:	(\$4,124.83)	(\$15,492.23)
Balance Forward to Ensuing Year	\$9,492.23	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 17 / Fund 2844 (SHADOW CREEK - DANVILLE AREA)

Maximum assessment is: \$150.00 / EDU
 FY 2015-16 Assessments @ \$150.00 / EDU
 477.00 EDUs
 477 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$124,195.67	\$118,643.40
Revenues:		
Taxes and assessments (9895)	\$71,550.00	\$71,550.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$195,745.67	\$190,193.40
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$655.45)	(\$655.45)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Utilities - Water & Electricity (2120)	(\$17,926.31)	(\$17,926.31)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$50,000.00)	(\$60,000.00)
Professional Services (Non-County Staff) (2310)	(\$1,500.00)	(\$1,500.00)
Professional Services (County Staff) (5011)	(\$7,016.51)	(\$7,236.84)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Frontage Irrigation/Planting Improvements	\$0.00	(\$67,095.80)
Operating Reserves (50% of Revenue)	\$0.00	(\$35,775.00)
Total Expenditures:	(\$77,102.27)	(\$190,193.40)
Balance Forward to Ensuing Year	\$118,643.40	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 18 / Fund 2843 (PACHECO MANOR - PACHECO AREA)

Maximum assessment is: \$175.94 / EDU
 FY 2015-16 Assessments @ \$175.94 / EDU
 22.00 EDUs
 22 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$5,612.18)	(\$3,320.10)
Revenues:		
Taxes and assessments (9895)	\$3,870.68	\$3,870.68
Interfund Rev. - Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	(\$1,741.50)	\$550.58
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$268.70)	(\$268.70)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$277.90)	(\$277.90)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$902.00)	(\$902.00)
Professional Services (Non-County Staff) (2310)	(\$80.00)	(\$80.00)
Professional Services (County Staff) (5011)	\$0.00	\$0.00
Playground Inspection (5011)	(\$50.00)	(\$50.00)
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	\$0.00
Total Expenditures:	(\$1,578.60)	(\$1,578.60)
Balance Forward to Ensuing Year	(\$3,320.10)	(\$1,028.02)

Special Districts Budget Worksheet

Entity: LL2 Zone 19 / Fund 2849 (HIDDEN POND - RELIEZ VALLEY/MARTINEZ AREA)

Maximum assessment is: \$200.00 / EDU
 FY 2015-16 Assessments @ \$200.00 / EDU
 130.00 EDUs
 130 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$37,706.24	\$32,989.38
Revenues:		
Taxes and assessments (9895)	\$26,000.00	\$26,000.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$63,706.24	\$58,989.38
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$360.50)	(\$360.50)
Interfund Exp (3611)	(\$5.00)	(\$5.00)
Utilities - Water & Electricity (2120)	(\$1,973.57)	(\$4,500.00)
Other Special Departmental (2479)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$25,000.00)	(\$25,000.00)
Professional Services (Non-County Staff) (2310)	(\$1,280.00)	(\$1,280.00)
Professional Services (County Staff) (5011)	(\$2,097.79)	(\$2,200.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Landscape Improvement Study	(\$0.00)	(\$3,000.00)
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Frontage Irrigation/Planting Improvements	\$0.00	(\$9,643.88)
Operating Reserves (50% of Revenue)	\$0.00	(\$13,000.00)
Total Expenditures:	(\$30,716.86)	(\$58,989.38)
Balance Forward to Ensuing Year	\$32,989.38	(\$0.00)

Special Districts Budget Worksheet

Entity: LL2 Zone 21 / Fund 2846 (KENSINGTON AREA)

Maximum assessment is: \$13.66 / EDU
 FY 2015-16 Assessments @ \$13.66 / EDU
 2,243.71 EDUs
 2,255 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$5,061.41	\$11,291.57
Revenues:		
Taxes and assessments (9895)	\$30,648.58	\$30,648.58
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$35,709.99	\$41,940.15
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$2,166.57)	(\$2,166.57)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$1,531.40)	(\$1,531.40)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$17,180.00)	(\$20,000.00)
Professional Services (Non-County Staff) (2310)	(\$613.86)	(\$620.00)
Professional Services (County Staff) (5011)	(\$2,926.59)	(\$2,926.59)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$14,695.59)
Total Expenditures:	(\$24,418.42)	(\$41,940.15)
Balance Forward to Ensuing Year	\$11,291.57	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 22 / Fund 2857 (SEABREEZE - BAY POINT AREA)

Maximum assessment is: \$290.00 / EDU
 FY 2015-16 Assessments @ \$290.00 / EDU
 153.00 EDUs
 153 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$16,414.04	\$19,105.06
Revenues:		
Taxes and assessments (9895)	\$44,370.00	\$44,370.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$60,784.04	\$63,475.06
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$378.61)	(\$378.61)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$13,599.96)	(\$14,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$25,500.00)	(\$28,371.25)
Professional Services (Non-County Staff) (2310)	(\$907.00)	(\$907.00)
Professional Services (County Staff) (5011)	(\$1,293.41)	(\$2,500.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$17,318.20)
Total Expenditures:	(\$41,678.98)	(\$63,475.06)
Balance Forward to Ensuing Year	\$19,105.06	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 27 / Fund 2855 (BETTENCOURT RANCH AND SOMERSET - DANVILLE AREA)

Maximum Assessment is \$150.00 / EDU
 FY 2015-16 Assessments @ \$150.00 / EDU
 421.00 EDUs
 Subzone "A" FY 2015-16 Assessments @ \$105.68 / EDU
 Subzone "A" EDU's 150.00 EDUs

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$15,439.18)	(\$6,718.76)
Revenues:		
Taxes and assessments (9895)	\$79,002.00	\$79,002.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$63,562.82	\$72,283.24
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$735.35)	(\$735.35)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$29,342.74)	(\$29,342.74)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$33,695.04)	(\$33,695.04)
Professional Services (Non-County Staff) (2310)	(\$1,590.00)	(\$1,590.00)
Professional Services (County Staff) (5011)	(\$4,918.45)	(\$5,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$1,920.11)
Total Expenditures:	(\$70,281.58)	(\$72,283.24)
Balance Forward to Ensuing Year	(\$6,718.76)	\$0.00

Special Districts Budget Worksheet

Entity:LL2 Zone 35 / Fund 2881 (SANDY COVE SHOPPING CENTER - DISCOVERY BAY AREA)

Maximum Assessment is \$1,850.14 / Acre
 FY 2015-16 Assessments @ \$1,850.14/Acre
 13.92 Acres
 9 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$210,709.05	\$205,073.76
Revenues:		
Taxes and assessments (9895)	\$25,117.92	\$25,753.92
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$235,826.97	\$230,827.68
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$257.65)	(\$258.00)
Interfund Exp (3611)	(\$5.00)	(\$5.00)
Communications (2110)	(\$14.04)	(\$15.00)
Utilities - Water & Electricity (2120)	(\$78.83)	(\$100.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Vehicle Expense (2272)	(\$300.00)	(\$300.00)
Grounds Maintenance - (out of house, contractor) (2282)	(\$20,927.95)	(\$12,000.00)
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$6,801.97)	(\$6,802.00)
Professional Services (County Staff) (5011)	(\$2,367.77)	(\$2,627.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Trail Improvements & Future Development	\$0.00	(\$196,161.72)
Operating Reserves (50% of Revenue)	\$0.00	(\$12,558.96)
Total Expenditures:	(\$30,753.21)	(\$230,827.68)
Balance Forward to Ensuing Year	\$205,073.76	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Feb-03	197.70		\$1,434.92
Feb-14	248.62	2.45%	\$1,804.45
Feb-15	254.91	2.53%	\$1,850.14

Special Districts Budget Worksheet

Entity: LL2 Zone 36 / Fund 2852 (ALAMO BEAUTIFICATION - ALAMO AREA)

Maximum assessment is: \$9.36 / SFR Parcel
 FY 2015-16 Assessments @ \$9.36 / SFR Parcel
 FY 2015-16 Assessments @ \$4.68 / MFR Unit
 5,370.57 EDUs
 5,492 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$7,282.04	\$15,713.37
Revenues:		
Taxes and assessments (9895)	\$50,298.28	\$50,298.28
Interfund Rev.-Gov/Gov (9851)	\$870.48	\$871.00
Boulevard of Trees (9660)	\$0.00	\$0.00
Total Revenue Available:	\$58,450.80	\$66,882.65
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$4,918.29)	(\$4,918.29)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$3,284.42)	(\$3,500.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2281, 2282, 2310)	(\$1,010.00)	(\$1,010.00)
Grounds Maintenance - (in house) (3620, 3622)	(\$25,080.00)	(\$25,000.00)
Professional Services (Non-County Staff) (2310)	\$0.00	\$0.00
Professional Services (County Staff) (5011)	(\$8,444.72)	(\$9,500.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$22,954.36)
Total Expenditures:	(\$42,737.43)	(\$66,882.65)
Balance Forward to Ensuing Year	\$15,713.37	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 37 / Fund 2853 (CLYDE - CLYDE AREA)

Maximum assessment is: \$41.76 / SFR Parcel
 FY 2015-16 Assessments @ \$41.76 / SFR Parcel
 FY 2015-16 Assessments @ \$20.88 / MFR Unit
 279.59 EDUs
 286 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$6,760.47)	(\$8,290.91)
Revenues:		
Taxes and assessments (9895)	\$11,654.80	\$11,675.68
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$4,894.33	\$3,384.77
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$493.10)	(\$493.10)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$4,018.77)	(\$4,500.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$7,416.33)	(\$3,800.00)
Grounds Maintenance - Remove Tree	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$234.00)	(\$234.00)
Professional Services (County Staff) (5011)	(\$1,023.04)	(\$1,000.00)
Reimbursements - Gov/Gov (County Staff) (5011)	\$0.00	\$0.00
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	\$0.00
Total Expenditures:	(\$13,185.24)	(\$10,027.10)
Balance Forward to Ensuing Year	(\$8,290.91)	(\$6,642.33)

Special Districts Budget Worksheet

Entity:LL2 Zone 38 / Fund 2854 (RODEO - RODEO AREA)

Maximum Assessment is \$32.04 / EDU
 FY 2015-16 Assessments Subzone A @ \$32.04 / EDU
 FY 2015-16 Assessments Subzone B @ \$27.24 / EDU
 EDU's for Subzone A 1,682.61 EDUs
 EDU's for Subzone B 1,121.00 EDUs
 2,557 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$12,752.94	\$14,751.01
Revenues:		
Taxes and assessments (9895)	\$84,446.86	\$84,446.86
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$97,199.80	\$99,197.87
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Trash Service (2490)	(\$1,349.88)	(\$5,400.00)
Communications (2110)	(\$1.64)	(\$1.64)
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$2,423.45)	(\$2,423.45)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$19,701.74)	(\$20,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	(\$20,000.00)
Grounds Maintenance - (in house) (3620)	(\$8,370.60)	(\$7,000.00)
Professional Services (Non-County Staff) (2310)	(\$20,667.50)	(\$3,692.00)
Professional Services (County Staff) (5011)	(\$13,694.23)	(\$20,000.00)
DoIT Phone Exchange (3614)	(\$310.73)	(\$353.00)
Building Occupancy Cost (3619)	(\$15,807.00)	(\$12,026.00)
Print & Mail (3622)	(\$21.27)	
Playground Inspection (5011)	(\$100.75)	(\$100.75)
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$8,201.03)
Total Expenditures:	(\$82,448.79)	(\$99,197.87)
Balance Forward to Ensuing Year	\$14,751.01	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 42 / Fund 2867 (CALIFORNIA SKYLINE - BAY POINT AREA)

Maximum assessment is: \$210.00 / EDU
 FY 2015-16 Assessments @ \$210.00 / EDU
 343.00 EDUs
 343 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$43,659.86	\$24,080.15
Revenues:		
Taxes and assessments (9895)	\$72,030.00	\$72,030.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$115,689.86	\$96,110.15
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$541.55)	(\$541.55)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Utilities - Water & Electricity (2120)	(\$15,640.22)	(\$15,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$50,000.00)	(\$50,000.00)
Professional Services (Non-County Staff) (2310)	(\$3,840.00)	(\$3,840.00)
Professional Services (County Staff) (5011)	(\$5,121.94)	(\$6,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	(\$9,000.00)	(\$1,000.00)
Boeger Park Maintenance* (3580)	(\$4,550.00)	(\$4,550.00)
Tradewinds Park Maintenance* (3580)	(\$2,912.00)	(\$2,912.00)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	<u>\$0.00</u>	<u>(\$12,262.60)</u>
Total Expenditures:	(\$91,609.71)	(\$96,110.15)
Balance Forward to Ensuing Year	\$24,080.15	\$0.00

*Please Note: Per the June 26, 2012 JEPA between Contra Costa County and Ambrose Recreation & Park District, Ambrose Recreation & Park District is responsible for Boeger and Tradewinds Park.

Special Districts Budget Worksheet

Entity: LL2 Zone 45 / Fund 2869 (ALAMO VILLAS - ALAMO AREA)

Maximum assessment is: \$120.00 / EDU
 FY 2015-16 Assessments @ \$120.00 / EDU
 10.00 EDUs
 10 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	(\$4,655.66)	(\$4,289.16)
Revenues:		
Taxes and assessments (9895)	\$1,200.00	\$1,200.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	(\$3,455.66)	(\$3,089.16)
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$258.50)	(\$260.00)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$500.00)	(\$500.00)
Professional Services (Non-County Staff) (2310)	(\$25.00)	(\$25.00)
Professional Services (County Staff) (5011)	(\$50.00)	(\$100.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenditures:	(\$833.50)	(\$885.00)
Balance Forward to Ensuing Year	(\$4,289.16)	(\$3,974.16)

Special Districts Budget Worksheet

Entity:LL2 Zone 48 / Fund 2872 (MRACK ROAD - DANVILLE AREA)

Maximum assessment is: \$490.00 / EDU
 FY 2015-16 Assessments @ \$490.00 / EDU
 72.00 EDUs
 72 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$28,525.80	\$29,898.85
Revenues:		
Taxes and assessments (9895)	\$35,280.00	\$35,280.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$63,805.80	\$65,178.85
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$311.20)	(\$311.20)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Utilities - Water & Electricity (2120)	(\$8,896.87)	(\$9,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$22,000.00)	(\$22,000.00)
Professional Services (Non-County Staff) (2310)	(\$750.00)	(\$750.00)
Professional Services (County Staff) (5011)	(\$1,944.88)	(\$2,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Frontage Improvement Study	\$0.00	(\$2,000.00)
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Frontage Irrigation/Planting Improvements	\$0.00	(\$11,473.65)
Operating Reserves (50% of Revenue)	\$0.00	(\$17,640.00)
Total Expenditures:	(\$33,906.95)	(\$65,178.85)
Balance Forward to Ensuing Year	\$29,898.85	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 54 / Fund 2876 (ALAMO COUNTRY - ALAMO AREA)

Maximum assessment is: \$362.82 / EDU
 FY 2015-16 Assessments @ \$362.82 / EDU
 93.00 EDUs
 93 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$12,745.86	\$17,346.06
Revenues:		
Taxes and assessments (9895)	\$32,908.98	\$33,742.26
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$45,654.84	\$51,088.32
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$329.05)	(\$329.00)
Interfund Exp (3611)	(\$870.48)	(\$870.48)
Utilities - Water & Electricity (2120)	(\$6,795.35)	(\$10,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$18,000.00)	(\$18,000.00)
Professional Services (Non-County Staff) (2310)	(\$656.13)	(\$657.00)
Professional Services (County Staff) (5011)	(\$1,657.77)	(\$3,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Frontage Irrigation/Planting Improvements	\$0.00	(\$3,231.84)
Operating Reserves (50% of Revenue)	\$0.00	(\$15,000.00)
Total Expenditures:	(\$28,308.78)	(\$51,088.32)
Balance Forward to Ensuing Year	\$17,346.06	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-02	193.20		\$275.00
Feb-14	248.62	2.45%	\$353.86
Feb-15	254.91	2.53%	\$362.82

Special Districts Budget Worksheet

Entity:LL2 Zone 57 / Fund 2877 (PACIFIC WATERWAYS - DISCOVERY BAY AREA)

Maximum assessment is: \$231.00 / EDU
 FY 2015-16 Assessments @ \$231.00 / EDU
 380.00 EDUs
 380 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$134,788.68	\$61,754.87
Revenues:		
Taxes and assessments (9895)	\$87,780.00	\$87,780.00
Interfund Rev. Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$222,568.68	\$149,534.87
Expenditures:		
Office Expense (2100)	(\$200.00)	(\$200.00)
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$573.00)	(\$573.00)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Communications (2110)	(\$44.29)	(\$50.00)
Utilities - Water & Electricity (2120)	(\$17,516.75)	(\$18,100.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Vehicle Expense (2272)	(\$7,171.40)	(\$10,000.00)
Grounds Maintenance - (out of house, contractor) (2282)	(\$46,707.35)	(\$47,000.00)
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$30,746.59)	(\$31,800.00)
Professional Services (County Staff) (5011)	(\$7,448.43)	(\$7,500.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Regatta Park Transfer	\$0.00	\$0.00
Regatta Park Improvement Study	(\$50,402.00)	\$0.00
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Regatta Park Basketball Court & Parking Lot	\$0.00	\$0.00
Operating Reserves (50% of Revenue)	<u>\$0.00</u>	<u>(\$34,307.87)</u>
Total Expenditures:	(\$160,813.81)	(\$149,534.87)
Balance Forward to Ensuing Year	\$61,754.87	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 61 / Fund 2833 (DISCOVERY BAY WEST - DISCOVERY BAY AREA)

Maximum Assessment is \$190.00 / EDU
FY 2015-16 Assessments @ \$125.00 / EDU
1,670.00 EDUs
1,924 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$736,628.02	\$485,920.80
Revenues:		
Taxes and assessments (9895)	\$208,750.00	\$208,750.00
Interfund Rev. Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$945,378.02	\$694,670.80
Expenditures:		
Office Expense (2100)	(\$400.00)	(\$400.00)
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$1,885.40)	(\$1,900.00)
Interfund Exp (3611)	\$0.00	\$0.00
Communications (2110)	(\$195.32)	(\$200.00)
Utilities - Water & Electricity (2120)	(\$45,826.95)	(\$47,200.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Vehicle Expense (2272)	(\$18,053.62)	(\$18,000.00)
Grounds Maintenance - (out of house, contractor) (2282)	(\$84,985.96)	(\$85,000.00)
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$46,457.79)	(\$52,200.00)
Professional Services (County Staff) (5011)	(\$6,022.18)	(\$20,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Slifer Park Transfer	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Streetscape Improvements	(\$152,210.00)	\$0.00
Capital Improvement Project - Solar Lights	(\$5,000.00)	(\$165,770.80)
Capital Improvement Project - Playground Surfacing	(\$57,497.00)	\$0.00
Capital Improvement Project - Slifer Park Shade Structure	\$0.00	(\$200,000.00)
Capital Improvement Project - Slifer Park Improvements	(\$40,923.00)	\$0.00
Capital Improvement Project - Frontage Irrigation/Planting Improvements	\$0.00	\$0.00
Operating Reserves (50% of Revenue)	\$0.00	(\$104,000.00)
Total Expenditures:	(\$459,457.22)	(\$694,670.80)
Balance Forward to Ensuing Year	\$485,920.80	\$0.00

Subdivision	Total	Current Assessable		Subdivision	Total Units	Current Assessable	
	Units	Units	Revenue		Units	Revenue	
Village 1(7686)	57	57.00	\$7,125.00	Village 3 (8577) - SFR	109	109.00	\$13,625.00
Village 1 (12 unit remainder, Parcel I)	12	6.00	\$750.00	Village 3 (8578)	47	47.00	\$5,875.00
Village 1(8143)	77	77.00	\$9,625.00	Village 3 (8579)	92	92.00	\$11,500.00
Village 1(8166)	58	58.00	\$7,250.00	Village 4(8580) - VSFR	54	27.00	\$3,375.00
Village 1(8167)	71	71.00	\$8,875.00	Village 4(8580) -SFR	77	77.00	\$9,625.00
Village 2(8023)	99	99.00	\$12,375.00	Village 4(8827) - VSFR	118	59.00	\$7,375.00
Village 2(8428)	80	80.00	\$10,000.00	Village 4(8827) - SFR	19	19.00	\$2,375.00
Village 2(8429)	77	77.00	\$9,625.00	Village 5(8828) - VSFR	2	1.00	\$125.00
Village 2(8430)	44	44.00	\$5,500.00	Village 5(8828) - SFR	10	10.00	\$1,250.00
Village 2(8431)	50	50.00	\$6,250.00	Village 5(8992) - VSFR	148	74.00	\$9,250.00
Village 2(8432)	55	55.00	\$6,875.00	Village 5(8992) - SFR	0	0.00	\$0.00
Village 2(8433)	49	49.00	\$6,125.00	Village 5(8993) - VSFR	145	72.50	\$9,062.50
Village 2 Senior Apartments		0.00	\$0.00	Village 5(8993) -SFR	0	0.00	\$0.00
Village 3(8570)	72	72.00	\$9,000.00	Village 5(9067) - VSFR	47	23.50	\$2,937.50
Village 3 (8571)	97	97.00	\$12,125.00	Village 5(9067) -SFR	0	0.00	\$0.00
Village 3 (8572)	88	88.00	\$11,000.00	Village 5(9322) - VSFR	3	1.50	\$187.50
Village 3 (8577) - VSFR	1	0.50	\$62.50	Village 5(9322) - SFR	77	77.00	\$9,625.00
				Total	1,935	1,670.00	\$208,750.00

Special Districts Budget Worksheet

Entity:LL2 Zone 63 / Fund 2815 (PARKWAY ESTATES - NORTH RICHMOND AREA)

Maximum assessment is: \$230.00 / EDU
 FY 2015-16 Assessments @ \$230.00 / EDU
 87.00 EDUs
 87 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$65,495.18	\$68,504.72
Revenues:		
Taxes and assessments (9895)	\$20,010.00	\$20,010.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$85,505.18	\$88,514.72
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$323.95)	(\$324.00)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Utilities - Water & Electricity (2120)	(\$1,034.89)	(\$1,034.89)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$13,500.00)	(\$14,000.00)
Professional Services (Non-County Staff) (2310)	(\$400.78)	(\$400.78)
Professional Services (County Staff) (5011)	(\$1,636.09)	(\$2,000.00)
Playground Inspection (5011)	(\$100.75)	(\$200.00)
Vandalism/Incidentals (Task L99)	\$0.00	(\$1,000.00)
Playground Structure & Durability Study	\$0.00	(\$5,000.00)
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Playground Structure Improvements	\$0.00	(\$54,551.05)
Operating Reserves (50% of Revenue)	\$0.00	(\$10,000.00)
Total Expenditures:	(\$17,000.46)	(\$88,514.72)
Balance Forward to Ensuing Year	\$68,504.72	\$0.00

Special Districts Budget Worksheet

Entity: LL2 Zone 64 / Fund 2864 (CALIFORNIA REFLECTIONS - PINOLE AREA)

Maximum assessment is: \$300.00 / EDU
 FY 2015-16 Assessments @ \$250.00 / EDU
 31.00 EDUs
 31 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$58,654.98	\$57,476.87
Revenues:		
Taxes and assessments (9895)	\$7,750.00	\$7,750.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$66,404.98	\$65,226.87
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$276.35)	(\$276.35)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Utilities - Water & Electricity (2120)	(\$986.07)	(\$1,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$7,000.00)	(\$7,000.00)
Professional Services (Non-County Staff) (2310)	(\$155.22)	(\$160.00)
Professional Services (County Staff) (5011)	\$0.00	\$0.00
Playground Inspection (5011)	(\$506.47)	(\$500.00)
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Frontage Improvement Study	\$0.00	(\$2,000.00)
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Landscape Improvements (Irrigation, Plantings, Mulch)	\$0.00	(\$50,574.52)
Operating Reserves (50% of Revenue)	\$0.00	(\$3,712.00)
Total Expenditures:	(\$8,928.11)	(\$65,226.87)
Balance Forward to Ensuing Year	\$57,476.87	\$0.00

Special Districts Budget Worksheet

Entity:LL2 Zone 68 / Fund 2882 (WENDT RANCH - DANVILLE AREA)

Maximum assessment is: \$300.00 / EDU
 FY 2015-16 Assessments @ \$5.00 / EDU
 125.00 EDUs
 125 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$11,450.37	\$7,134.12
Revenues:		
Taxes and assessments (9895)	\$625.00	\$625.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$12,075.37	\$7,759.12
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$356.25)	(\$356.25)
Interfund Exp (3611)	(\$60.00)	(\$60.00)
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$1,000.00)	(\$1,000.00)
Professional Services (Non-County Staff) (2310)	(\$25.00)	(\$25.00)
Professional Services (County Staff) (5011)	(\$2,500.00)	(\$2,500.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	(\$1,000.00)	(\$1,000.00)
Service Review	\$0.00	(\$2,505.37)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	<u>\$0.00</u>	<u>(\$312.50)</u>
Total Expenditures:	(\$4,941.25)	(\$7,759.12)
Balance Forward to Ensuing Year	\$7,134.12	\$0.00

*Please Note: There are parks and landscaping located in the interior sections of this Zone which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these areas of maintenance and they are not the responsibility of LL-2.

Special Districts Budget Worksheet

Entity: LL2 Zone 69 / Fund 2871 (ALAMO CREEK - DANVILLE AREA)

Maximum assessment is: \$1,296.08 / EDU
 FY 2015-16 Assessments @ \$5.00 / EDU
 683.82 EDUs
 750 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$43,570.07	\$44,436.68
Revenues:		
Taxes and assessments (9895)	\$3,419.10	\$3,419.10
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$46,989.17	\$47,855.78
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$878.68)	(\$878.68)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$185.00)	(\$185.00)
Professional Services (County Staff) (5011)	(\$1,488.81)	(\$2,000.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Service Review	\$0.00	(\$43,082.60)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$1,709.50)
Total Expenditures:	(\$2,552.49)	(\$47,855.78)
Balance Forward to Ensuing Year	\$44,436.68	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-06	209.10		\$1,063.16
Feb-14	248.62	2.45%	\$1,264.07
Feb-15	254.91	2.53%	\$1,296.08

*Please Note: There are parks and landscaping located in the interior sections of this Zone, which are currently owned and maintained by a Homeowners Association. However, the maximum assessment rate, when established, included these interior sections as being maintained and operated by LL-2. Therefore if the Homeowner's Association fails to maintain these interior sections to County standards, the County may take over maintenance of these areas and increase the assessment to it's maximum allowable rate.

Special Districts Budget Worksheet

Entity:LL2 Zone 70 / Fund 2885 (INTERVENING PROPERTIES - DANVILLE AREA)

Maximum assessment is: \$399.11 / EDU
FY 2015-16 Assessments @ \$140.00 / EDU
426.00 EDUs
379 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$67,110.55	\$59,443.20
Revenues:		
Taxes and assessments (9895)	\$59,640.00	\$59,640.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue Available:	\$126,750.55	\$119,083.20
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$572.15)	(\$572.15)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	(\$15,525.61)	(\$17,000.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$48,000.00)	(\$48,000.00)
Professional Services (Non-County Staff) (2310)	(\$1,200.00)	(\$1,200.00)
Professional Services (County Staff) (5011)	(\$2,009.59)	(\$2,094.42)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Median/Frontage Improvements	\$0.00	(\$20,396.63)
Operating Reserves (50% of Revenue)	<u>\$0.00</u>	<u>(\$29,820.00)</u>
Total Expenditures:	(\$67,307.35)	(\$119,083.20)
Balance Forward to Ensuing Year	\$59,443.20	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-05	201.20		\$315.00
Feb-14	248.62	2.45%	\$389.25
Feb-15	254.91	2.53%	\$399.11

*Please Note: There are parks and landscaping located in the interior sections of this Zone which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these areas of maintenance and they are not the responsibility of LL-2.

Special Districts Budget Worksheet

Entity: LL2 Zone 71 / Fund 2886 (DIABLO VISTA BALLFIELDS - DANVILLE AREA)

Maximum assessment is: \$101.36 / EDU
 FY 2015-16 Assessments @ \$101.36 / EDU
 967.00 EDUs
 999 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$9,383.41	\$7,253.68
Revenues:		
Taxes and assessments (9895)	\$95,595.40	\$98,015.12
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$104,978.81	\$105,268.80
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$1,090.33)	(\$1,090.33)
Interfund Exp (3611)	(\$0.61)	(\$0.61)
Contribution to SRVUSD (3580)	(\$91,119.52)	(\$91,119.52)
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$1,914.67)	(\$1,925.33)
Professional Services (County Staff) (5011)	(\$3,600.00)	(\$3,600.00)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$7,533.01)
Total Expenditures:	(\$97,725.13)	(\$105,268.80)
Balance Forward to Ensuing Year	\$7,253.68	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-05	201.20		\$80.00
Feb-14	248.62	2.45%	\$98.86
Feb-15	254.91	2.53%	\$101.36

*Please Note: Per the December 15, 2009 Joint Exercise Powers Agreement between the Town of Danville, San Ramon Valley School District (SRVUSD) and Contra Costa County, SRVUSD is responsible for the maintenance of this area. Per the Janua Settlement Agreement, all revenue (with the exception of Administration Costs) will be transferred to the entity responsible actual maintenance of the Ballfields.

Special Districts Budget Worksheet

Entity: LL2 Zone 74 / Fund 2875 (BELLA FLORA - RICHMOND AREA)

Maximum assessment is: \$670.51 / EDU
FY 2015-16 Assessments @ \$340.00 / EDU
178.00 EDUs
176 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$186,358.20	\$191,175.24
Revenues:		
Taxes and assessments (9895)	\$60,520.00	\$60,520.00
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$246,878.20	\$251,695.24
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$399.60)	(\$399.60)
Interfund Exp (3611)	(\$4.00)	(\$4.00)
Utilities - Water & Electricity (2120)	(\$3,626.24)	(\$3,600.00)
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	(\$47,000.00)	(\$47,000.00)
Professional Services (Non-County Staff) (2310)	(\$1,212.15)	(\$1,212.15)
Professional Services (County Staff) (5011)	(\$2,960.97)	(\$3,100.75)
Playground Inspection (5011)	(\$500.00)	(\$1,500.00)
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Parks, Trails, and Landscape Facilities Improvement Study	\$0.00	(\$20,000.00)
Capital Improvement Projects & Reserves:		
Capital Improvement Project - Park Upgrades	\$0.00	(\$50,000.00)
Capital Improvement Project - Park, Trail & Landscape Facility Improvements	\$0.00	(\$94,878.74)
Operating Reserves (50% of Revenue)	\$0.00	(\$30,000.00)
Total Expenditures:	(\$55,702.96)	(\$251,695.24)
Balance Forward to Ensuing Year	\$191,175.24	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-06	209.10		\$550.00
Feb-14	248.62	2.45%	\$653.95
Feb-15	254.91	2.53%	\$670.51

	Land Use Type	No. of Parcels	EDU Rate	FY15-16 No. of EDU's
annex-FY07-08	SFR - Sub 9293 (old 8938)	95	1.00	5.00
annex-FY07-08	Townhomes - Sub 9293 (old 8938)	120	0.75	0.00
annex-FY07-08	Condominiums - Sub 9293 (old 8938)	140	0.75	0.00
existing	SFR - Sub 8755	173	1.00	173.00
		528		178.00

*Please Note: There are parks and landscaping located in the interior of Subdivision 8938 which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these areas of maintenance and they are not the responsibility of LL-2.

Special Districts Budget Worksheet

Entity: LL2 Zone 75 / Fund 2889 (BELMONT TERRACE - PACHECO AREA)

Maximum assessment is: \$309.77 / EDU
FY 2015-16 Assessments @ \$5.00 / EDU
163.75 EDUs
218 Parcels

	FY 2014-15 6 month actuals/ 6 month projections	FY 2015-16 Prop. Budget
Fund Balance as of June 30	\$6,716.09	\$6,989.89
Revenues:		
Taxes and assessments (9895)	\$817.46	\$816.58
Interfund Rev.-Gov/Gov (9851)	\$0.00	\$0.00
Earnings on Investment (9181)	\$0.00	\$0.00
Total Revenue Available:	\$7,533.55	\$7,806.47
Expenditures:		
Office Expense (2100)	\$0.00	\$0.00
Publications & Legal Notices (2190)	\$0.00	\$0.00
Interest on Notes & Warrants (3520)	\$0.00	\$0.00
Tax & Assessment Fees (3530)	(\$361.35)	(\$361.35)
Interfund Exp (3611)	\$0.00	\$0.00
Utilities - Water & Electricity (2120)	\$0.00	\$0.00
Other Special Departmental (2250)	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor) (2282)	\$0.00	\$0.00
Grounds Maintenance - (in house) (3620)	\$0.00	\$0.00
Professional Services (Non-County Staff) (2310)	(\$49.37)	(\$50.00)
Professional Services (County Staff) (5011)	(\$132.94)	(\$132.94)
Playground Inspection (5011)	\$0.00	\$0.00
Vandalism/Incidentals (Task L99)	\$0.00	\$0.00
Service Review	\$0.00	(\$6,863.06)
Capital Improvement Projects & Reserves:		
Operating Reserves (50% of Revenue)	\$0.00	(\$399.12)
Total Expenditures:	(\$543.66)	(\$7,806.47)
Balance Forward to Ensuing Year	\$6,989.89	\$0.00

CPI Info. Date	Actual CPI	Increase	Rate
Jun-06	209.10		\$254.11
Feb-14	248.62	2.45%	\$302.12
Feb-15	254.91	2.53%	\$309.77

	Subdivision-Landuse	Total Units	EDU Rate	FY15-16 No. of EDU's
existing	8984 Lots - Courtyard	128	0.75	96.00
annex FY07-08	8967 Lots - Courtyard	89	0.75	66.75
annex FY07-08	Commercial	1	1.00	1.00
		218		163.75

*Please Note: There are parks and landscaping located in the interior of Subdivisions 8967 and 8984 which are planned to be owned and maintained by a Homeowners Association and therefore the maximum assessment rate did not include these areas of maintenance and they are not the responsibility of LL-2.