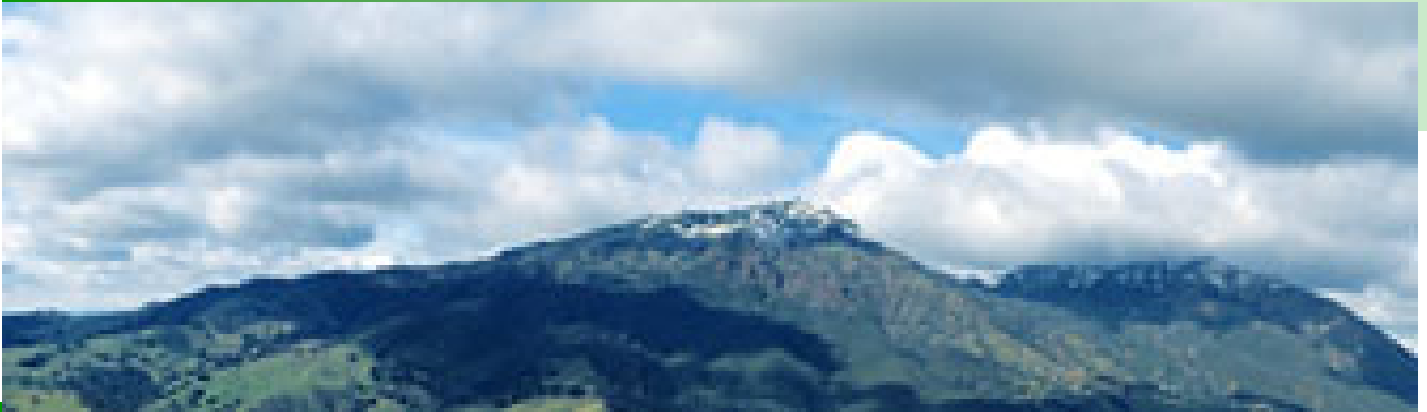




Contra Costa County
Public Works
Department

CONTRA COSTA COUNTY

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



Fiscal Year 2019-20
Preliminary Engineer's Report

May 7, 2019

Prepared by:
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(925) 867-3400



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CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)
(ASSESSMENT DISTRICT 1979-3)

FISCAL YEAR 2019-20

CONTRA COSTA COUNTY BOARD OF SUPERVISORS AND COUNTY STAFF

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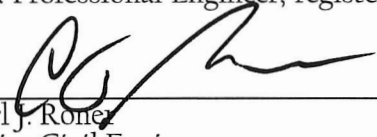
Carl J. Roner
Senior Civil Engineer

Francisco & Associates
Assessment Engineer

ENGINEER'S REPORT
CONTRA COSTA COUNTY
COUNTYWIDE LANDSCAPING DISTRICT (LL-2)
FISCAL YEAR 2019-20

The undersigned, acting on 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 8, 2019

By: 
Carl J. Roney
Senior Civil Engineer
RCE No. C44925, Expiration 03/31/2021

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 _____, 2019.

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 _____, 2019.

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 _____, 2019.

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 2019-20

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) (the "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 11, 2019, regarding the District and proposed Fiscal Year 2019-20 annual assessments to be levied, 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 2019-20 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 Benefit Zones that have been annexed into the District or modified since the prior year's annual report was prepared in Fiscal Year 2018-19.

Table 1 – Benefit Zones modified since FY2018-19

Benefit Zone	Comment
Not Applicable	No new zones of benefit have been created, nor have any parcels been annexed into an existing benefit zone during Fiscal Year 2018-19.

Benefit Zones with Proposed Assessment Increases for FY 2019-20

Benefit Zones No. 5, 35, 54, 69, 70, 71, 74, and 75 had their maximum assessment rate increased 3.53% over the FY 2018-19 rate. These benefit zones can be increased each fiscal year by the annual change in the Consumer Price Index for the San Francisco Bay Area – All Urban Consumers (CPI). For Fiscal Year 2019-20 the CPI increased from 281.308 to 291.227, which equals an increase of 3.53%.

In addition, Benefit Zone No. 61 was increased from \$150/EDU to \$160/EDU with a maximum assessment rate of \$190/EDU and Benefit Zone No. 70 was increased from \$140/EDU to \$200/EDU with a maximum assessment rate of \$455.97/EDU. These assessment increases were necessary to cover expected operation and maintenance costs for FY 2019-20.

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 2019-20

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. 2019/___, adopted May 7, 2019, and the Resolution of Initiation, being Resolution No. 2019/84 adopted March 26, 2019, 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, Carl J. Roner, 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 projected expenses for Fiscal Year 2018-19 in addition to the proposed budget for Fiscal Year 2019-20 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 Benefit 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 AND 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 Benefit 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 2019-20

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 rights-of-way, 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, community center buildings, 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 Benefit Zone's improvements. The number indicating the improvements listed in each Benefit Zone on the following pages corresponds to the numbers on each Assessment Diagram in Appendix B.

- **Zones 1, 2, and 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 and Port Chicago Highway.

***Please note:** Ambrose Recreation & Park District is responsible for the maintenance of Lynbrook Park 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 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 island improvements that were installed as part of the Beautification Project (between Center Avenue and Second Street); and
2. Pacheco Creekside Park trail (1.61 acres).

- **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; and
2. Fox Creek Park (0.50 acres).

- **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 Skyharbour Lane);
3. Viewpointe Park *(a.k.a. Lehman Park – 0.08 acres). Location: Pomo Street and Seacliff Place;
4. Landscaping at the end of Skyharbour Lane and Waterview Place 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 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:

1. Approximately 2,040 square feet of landscaping along the southeast side frontage along San Pablo Avenue between Kay Road and Crestwood Drive located between the sidewalk and the fence; and
2. Median along San Pablo Avenue between Kay Road and Crestwood Drive.

- **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, 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. The frontage next to Pacheco Manor soundwall along Pacheco Boulevard; and
2. The frontage next to Pacheco Manor fence along the east side of 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 six (6) roadway medians along Arlington Avenue;
2. The Colusa Traffic Circle;
3. The Kensington sign area; and
4. The frontage landscape on both sides of Arlington Avenue between Ardmore Road and Coventry Road.

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

Landscaping, irrigation, and related improvements located along the following roadways and within the open space include:

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 located at the corner of Evora Road and Mota Drive;
4. Landscaping at the ends of Beaulieu Court and Beaulieu Place;
5. Landscaping at Rapallo Lane at Savona Way entry area; and
6. Landscaping along south side of 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. Planting strips along Camino Tassajara between the curb and sidewalk (the slopes north of Camino Tassajara Road in this area are the property of the Bettencourt HOA and the responsibility of the Bettencourt HOA);
2. Medians along Camino Tassajara between Buckingham Drive and Mansfield Drive. 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.

***Please note:** Discovery Bay Community Services District is responsible for the maintenance of the landscapes described in this section, per an October 28, 2008 Landscape Maintenance Agreement with Contra Costa County.

- **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. These improvements include:

1. Median islands at the intersection of Stone Valley Road and Green Valley Road;
2. Trees related to the “Danville Boulevard of Trees” project;
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 Road, 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. These improvements include:

1. The approximately 11-acre Lefty Gomez Ballfield Complex (located at 470 Parker Avenue);
2. Maintenance of the “Rodeo” signboard area at the corner of San Pablo Avenue and Willow Avenue (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 Avenue to Coastview Court 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 Courts.

**Please Note:* Ambrose Recreation & Park District is responsible for the maintenance of Boeger and Tradewinds Parks 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 (Oakgate Drive – 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, recreational facilities, and related improvements within the public right-of-way, landscape and pedestrian pathway easements, parking 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.

***Please note:** Discovery Bay Community Services District is responsible for the maintenance of the landscapes and Regatta Park as described in this section, per an October 28, 2008 Landscape Maintenance Agreement with Contra Costa County.

- **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.

***Please note:** Discovery Bay Community Services District is responsible for the maintenance of the landscapes and Slifer Park as described in this section, per an October 28, 2008 Landscape Maintenance Agreement with Contra Costa County.

- **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)**
Landscaping, 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 owned and maintained by a homeowner's association per conditions of approval 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 Street median and park strips from Camino Tassajara south to the trailhead (including bio filtration strips);
 4. Massara Street median and park strips from Charbray Street to Drysdale Street; and
 5. Casablanca Street park strips from Knolls Creek south to Charbray Street.

***Please Note:** There are parks and landscaping located in the interior sections of this Zone, which are currently owned and maintained by a homeowner's association per conditions of approval. 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. South side frontage from Hansen Lane east to the limits of the Intervening Properties development;
2. Monterosso Street west and east side street frontages and medians from Camino Tassajara south to Casablanca Street;
3. Casablanca Street frontage from Menton Street east to the Alamo Creek tributary bridge;
4. Entry monument on Camino Tassajara and Monterosso Street; and
5. Camino Tassajara median islands from Hansen Lane to Knollview Drive.

***Please Note:** There are parks and landscaping located in the interior sections of this Zone which are owned and maintained by a homeowner's 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)**

Landscaping, irrigation, and related improvements at:

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 enhanced 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);

***Please Note:** There are parks and landscaping located in the interior of Subdivision 9293 which are planned to be owned and maintained by a homeowner's 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 owned and maintained by a homeowner's 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 Landscaping and Lighting Act of 1972 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.

Benefit zones 1, 2, 4, 10, and 45 are anticipated to have negative fund balances at the end of Fiscal Year 2019-20. 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 Benefit Zone.

The estimated Fiscal Year 2019-20 expenditures and assessment revenue for the proposed District facilities have been provided by the County and are summarized in Table 2 on the following page:

Table 2: FY 2019-20 Summary

Zone	Zone Description	Number of Parcels	June 30, 2019 Projected Fund Balance	FY 2019-20 Revenue	FY 2019-20 Expenditures	FY 2019-20 Capital Projects	FY 2019-20 Operating Reserves	Maintained By
1, 2, 4	Lynbrook Development	684	(\$ 59,999.35)	\$ 61,327.84	(\$ 54,309.12)	\$ 0.00	\$ 0.00	PWGM/Ambrose
3	Hickory Meadows	78	\$ 29,179.11	\$ 14,046.24	(\$ 7,755.00)	\$ 28,447.23	\$ 7,023.12	Ambrose
5	Pacheco Beautification	908	\$ 134,604.36	\$ 61,196.08	(\$ 60,266.00)	\$ 105,086.40	\$ 30,448.04	PWGM
7	Pleasant Hill BART	253	\$ 30,744.56	\$ 82,258.64	(\$ 78,767.00)	\$ 0.00	\$ 34,236.20	Contra Costa Centre
10	Viewpointe	119	(\$ 58,041.13)	\$ 18,071.34	(\$ 15,423.00)	\$ 0.00	\$ 0.00	PWGM/Ambrose
11	Hilltop Commons	1	\$ 23,006.78	\$ 6,000.00	(\$ 2,751.00)	\$ 23,255.78	\$ 3,000.00	PWGM
17	ShadowCreek	477	\$ 167,475.68	\$ 72,550.00	(\$ 97,058.00)	\$ 107,192.68	\$ 35,775.00	PWGM
18	Pacheco Manor	22	\$ 1,854.43	\$ 3,870.68	(\$ 2,740.70)	\$ 1,113.76	\$ 1,870.65	PWGM
19	Hidden Pond	130	\$ 22,021.60	\$ 26,000.00	(\$ 26,664.50)	\$ 8,357.10	\$ 13,000.00	PWGM
21	Kensington Area	2,257	\$ 19,846.32	\$ 30,660.74	(\$ 26,929.00)	\$ 8,247.69	\$ 15,330.37	PWGM
22	Seabreeze	154	\$ 45,547.21	\$ 44,660.00	(\$ 50,197.40)	\$ 17,679.81	\$ 22,330.00	PWGM
27	Bettencourt Ranch & Somerset	572	\$ 11,607.08	\$ 79,193.28	(\$ 67,257.36)	\$ 0.00	\$ 23,543.00	PWGM
35	Sandy Cove Shopping Center	9	\$ 267,880.15	\$ 36,757.56	(\$ 26,617.44)	\$ 259,641.49	\$ 18,378.78	Discovery Bay CSD
36	Alamo Beautification	5,509	\$ 57,088.39	\$ 51,392.00	(\$ 50,356.28)	\$ 32,914.83	\$ 25,209.28	PWGM
37	Clyde Area	286	\$ 12,205.94	\$ 12,135.04	(\$ 13,215.56)	\$ 5,057.90	\$ 6,067.52	PWGM
38	Rodeo Area	2,565	(\$ 6,238.40)	\$ 84,831.34	(\$ 78,592.94)	\$ 0.00	\$ 0.00	PWGM
42	California Skyline	343	\$ 43,824.40	\$ 72,030.00	(\$ 72,023.44)	\$ 7,815.96	\$ 36,015.00	PWGM/Ambrose
45	Alamo Villas	10	(\$ 3,294.58)	\$ 1,200.00	(\$ 930.44)	\$ 0.00	\$ 0.00	PWGM
48	Mrack Road	72	\$ 24,636.91	\$ 35,280.00	(\$ 38,397.95)	\$ 3,878.96	\$ 17,640.00	PWGM
54	Alamo Country	93	\$ 42,691.17	\$ 38,550.36	(\$ 36,908.15)	\$ 25,058.20	\$ 19,275.18	PWGM
57	Pacific Waterways	379	\$ 22,842.19	\$ 87,549.00	(\$ 84,972.24)	\$ 0.00	\$ 25,418.95	Discovery Bay CSD
61	Discovery Bay West	1,925	\$ 284,913.37	\$ 300,683.20	(\$ 251,120.40)	\$ 184,134.57	\$ 150,341.60	Discovery Bay CSD
63	Parkway Estates	87	\$ 60,561.23	\$ 20,010.00	(\$ 18,789.78)	\$ 51,776.45	\$ 10,005.00	PWGM
64	California Reflections	31	\$ 62,177.47	\$ 7,750.00	(\$ 7,425.69)	\$ 58,626.78	\$ 3,875.00	PWGM
68	Wendt Ranch	125	\$ 11,976.73	\$ 625.00	(\$ 571.68)	\$ 11,717.55	\$ 312.50	HOA
69	Alamo Creek	810	\$ 55,294.88	\$ 4,209.10	(\$ 1,716.70)	\$ 55,682.73	\$ 2,104.55	HOA
70	Intervening Properties	379	\$ 86,142.75	\$ 85,200.00	(\$ 83,956.11)	\$ 44,786.64	\$ 42,600.00	PWGM
71	Diablo Vista Ballfields	1,059	\$ 5,361.51	\$ 126,801.00	(\$ 126,055.12)	\$ 0.00	\$ 6,107.39	SRVUSD
74	Bella Flora	176	\$ 260,140.10	\$ 60,520.00	(\$ 57,584.06)	\$ 232,816.04	\$ 30,260.00	PWGM
75	Belmont Terrace	219	\$ 7,985.11	\$ 821.58	(\$ 652.17)	\$ 7,743.73	\$ 410.79	HOA
		19,732	\$ 1,664,035.97	* \$ 1,526,180.02	(\$ 1,440,004.23)	\$ 1,281,032.28	\$ 580,577.92	

* The Fiscal Year 2019-20 revenue includes the proposed assessment revenue of \$1,524,009.54 and \$2,170.48 in other revenues for all associated zones. Other revenues include earnings on investments and interfund transfers for Zones 5, 17 and 36.

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 Benefit Zone is shown in Appendix "A" of this Report. The worksheets provide actual revenues and estimated expenditure details for Fiscal Year 2018-19 and proposed revenue and expenditure details for Fiscal Year 2019-20.

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.

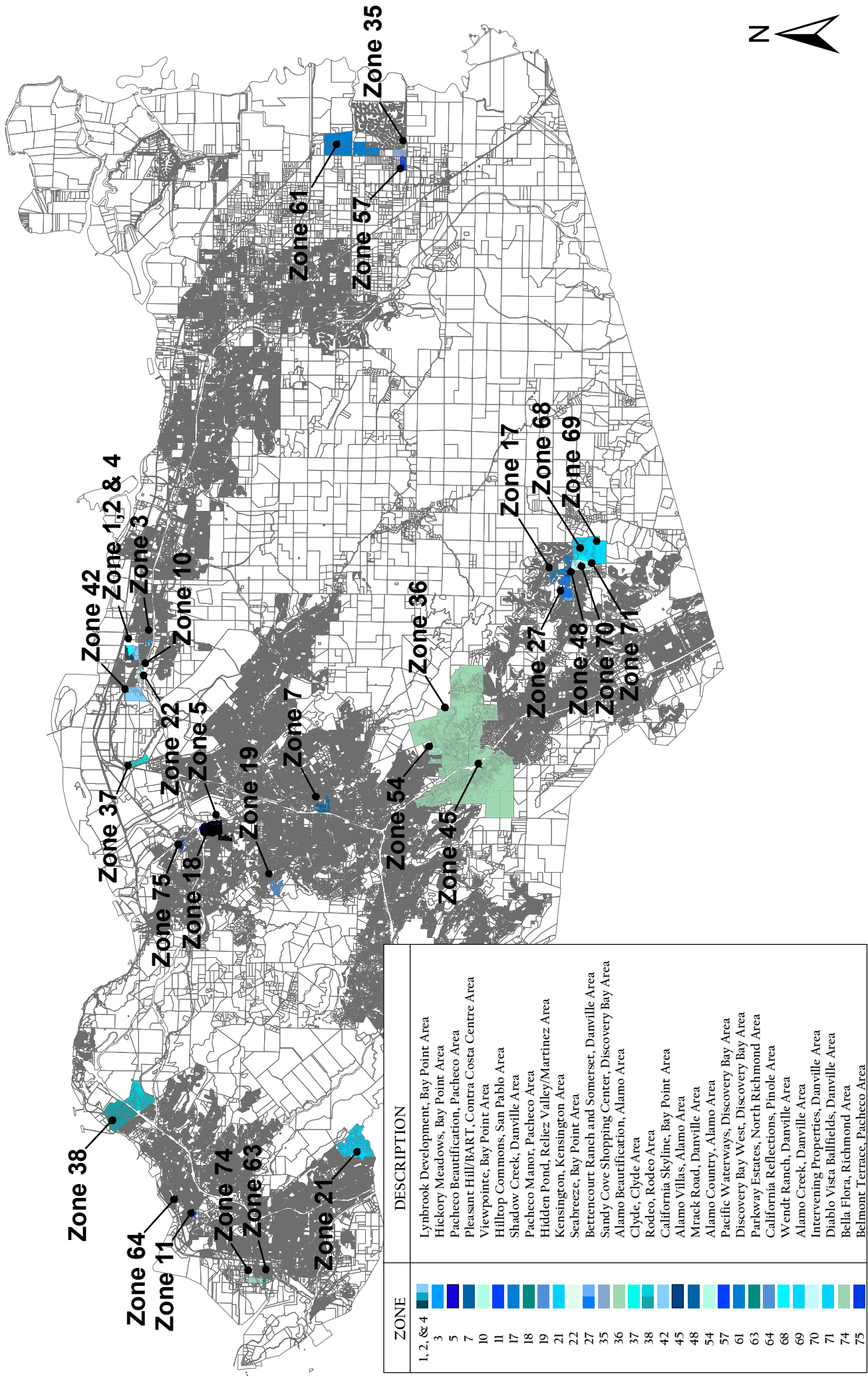
The Landscaping and Lighting Act of 1972 requires that a special fund be set up for the revenues and expenditures of each Benefit Zone. Funds raised by the assessments shall only be used for the purpose as stated herein. A contribution to each Benefit Zone by Contra Costa County may be made to reduce 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 1979-3 (LL-2)



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 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 Landscaping and Lighting Act of 1972 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 Landscaping and Lighting Act of 1972 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 in 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 those for private, commercial, industrial and institutional activities.

Special versus General Benefit

On November 5, 1996 California voters approved Proposition 218 entitled "Right to Vote On Taxes Act" which added Articles XIIC and XIID to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for fees, charges and benefit assessments.

These new procedures stipulate that even if charges or benefit assessments are initially exempt from Proposition 218, future increases in the charges or benefit assessments must comply with the provisions of Proposition 218. However, if the future increase in the charge or benefit assessment were anticipated in the charge or benefit assessment formula when approved by property owners (e.g., consumer price index increases or a predetermined cap) then the future increase in the charge or benefit assessment would be in compliance with the intent and provisions of Proposition 218.

Proposition 218 provides that “only special benefits are assessable” and defines a special benefit as a particular and distinct benefit conferred on real property and not a general benefit received by the public at large. Parcels located within the boundaries of the District will be assessed for the operation, maintenance and capital replacement costs associated with landscaping and park improvements as described herein, if they receive a special and direct benefit from the improvements. Furthermore, the identification and separation of general benefits from the special benefits follows for the District and the associated Benefit Zones.

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 is being provided in other portions of the County as part of the Public Works Facilities Division. All assessment proceeds derived from each Benefit Zone are 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 benefits conferred on property include:

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

Properties outside the District’s Benefit Zones do not enjoy the unique proximity, access, views and other special benefits 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 and parks was a condition of approval for the associated developments. Without the annual assessments, the public

improvements and annual maintenance provided within the Benefit Zones would not exist and the areas would turn into 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.

Although these improvements may be available to the public at large, the public landscaping, parks, 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 each Benefit Zone, and not the public at large. The boundaries of the Benefit Zones have been narrowly drawn to include only those parcels that receive a direct advantage from the improvements.

In addition to the special and direct benefits the property owners receive within each of the Benefit Zones from these enhanced landscaping and park improvements, there are also some incidental visual benefits received by vehicular and pedestrian traffic, or flow-through traffic which may pass by the landscaping and park improvements within the District. Even though these are incidental benefits, they must be accounted for and cannot be assessed to the properties within the District and each associated Benefit Zone. Therefore, based on flow-through traffic, it is conservatively estimated that approximately 99% of the annual cost to operate and maintain the landscaping and park improvements would be a special and direct benefit to the parcels within the District and one percent of the annual cost to operate and maintain the landscaping and park improvements would be a general benefit.

It is therefore concluded that all the landscape improvements funded by the assessments confer special benefits to the identified benefiting properties located within the District and each associated Benefit Zone 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 a Benefit Zone. 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.

Furthermore, the County owns, maintains, rehabilitates and replaces curb and gutter along the border of each of the Benefit Zone improvements. This curb and gutters serve 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 at least one percent.

PARKS BENEFIT DETERMINATION

The overall quality of life and desirability of an area is enhanced when public parks 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 company's 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 and access to 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 fifty (50) percent is determined by the statistical proportion of relative trips generated from various types of residential uses, in combination with density per unit. Benefit Zones 18, 27 and 45 are assessed as 1.0 EDU 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 fifty (50) percent 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 fifty (50) percent 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 Benefit Zones include an increase each year as allowed by the assessment formula when the Benefit Zone was formed.

- Zones 1, 2, and 4 (Lynbrook Development - Bay Point) Subdivisions 5354, 5380, 5533, 5534, 5695, 5696 (old 6622), and MS11-84.

Formed: 1979

Zone 1: 329 parcels; Zone 2: 127 parcels; Zone 4: 228 parcels

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

FY 2019-20 Maximum Assessment 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.

FY 2019-20 Maximum Assessment 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 2019 CPI Index was 291.227, therefore the maximum rate is \$70.10 per EDU.

FY 2019-20 Maximum Assessment Rate: \$70.10 per EDU

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

Formed: July 30, 1985
253 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 the FY 2019-20 maximum assessment rate of \$16.12 per parcel

Commercial parcels are assessed the FY 2019-20 maximum assessment rate of \$.0291708 per potential or actual square foot, 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.

FY 2019-20 Maximum Assessment 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 FY2019-20.

FY 2019-20 Maximum Assessment Rate: \$6,000 per parcel

- Zone 17 (Shadow Creek – Danville Area) Subdivisions 7279, 7040 and 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.

FY 2019-20 Maximum Assessment 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.

FY 2019-20 Maximum Assessment Rate: \$175.94 per EDU

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

FY 2019-20 Maximum Assessment Rate: \$200.00 per EDU

- Zone 21 (Kensington - Kensington Area)

Formed: June 6, 1989
2,257 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/EDU. 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.

FY 2019-20 Maximum Assessment Rate: \$13.66 per EDU

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

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

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

FY 2019-20 Maximum Assessment Rate: \$290.00 per EDU

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

Formed: August 6, 1991
572 Parcels

Each of the parcels located within this zone will be assessed an equal share of the total assessment. In Fiscal Year 2004-05, 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 and 7280) will be assessed at the FY 2019-20 Maximum Assessment Rate of \$150.00 per EDU

Subzone “A”

Each of the 150 parcels located within subzone “A” (subdivision 7763) will be assessed approximately seventy (70) percent 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 and 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 2019 CPI Index is 291.227, therefore the maximum rate is \$2,113.72 per acre.

FY 2019-20 Maximum Assessment Rate: \$2,113.72 per acre

- Zone 36 (Alamo Beautification - Alamo Area)

Formed: August 6, 1991
5,509 Parcels

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

FY 2019-20 Maximum Assessment 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.

FY 2019-20 Maximum Assessment Rate: \$41.76 per parcel

- Zone 38 (Rodeo - Rodeo Area)

Formed: July 23, 1991
2,565 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 FY 2019-20 Maximum Assessment Rate of \$32.04 per EDU.

Subzone "B"

Parcels located within Subzone "B" (View Point Park (Tracts 4326, 4327, 4328, 4329 and 4958) Subdivision) will be assessed at eighty-five (85) percent 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 and 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.

FY 2019-20 Maximum Assessment 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.

FY 2019-20 Maximum Assessment Rate: \$120.00 per EDU

- Zone 48 (Oakgate Drive – 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.

FY 2019-20 Maximum Assessment Rate: \$490.00 per EDU

- Zone 54 (Alamo Country – Alamo) Subdivisions 7601 and 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 2019 CPI Index is 291.227, therefore the maximum rate is \$414.52 per EDU.

FY 2019-20 Maximum Assessment Rate: \$414.52 per EDU

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

Formed: December 20, 1994
379 Parcels

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

FY 2019-20 Maximum Assessment 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
1,925 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.

FY 2019-20 Maximum Assessment Rate: \$190.00 per EDU
FY 2019-20 Applied Rate: \$160.00 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.

FY 2019-20 Maximum Assessment 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.

FY 2019-20 Maximum Assessment Rate: \$300.00 per EDU
FY 2019-20 Applied 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 build out

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 FY 2019-20 is \$300.00 per EDU. However, this area is currently maintained by a homeowner's association, so therefore the rate for FY 2019-20 has been set at \$5.00 per EDU to cover administrative costs.

FY 2019-20 Maximum Assessment Rate: \$300.00 per EDU
FY 2019-20 Applied Rate: \$5.00 per EDU

- Zone 69 (Alamo Creek – Danville Area) Tract 8382, and 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 is 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% or CPI increase (if greater than 2%) each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June 2006 (209.1).

The February 2019 CPI Index is 291.227, therefore the maximum rate for Fiscal Year 2019-20 is \$1,480.73 per EDU. However, this area is currently maintained by a homeowner's association, so therefore the rate has been set at \$5.00 per EDU to cover administrative costs.

FY 2019-20 Maximum Assessment Rate: \$1,480.73 per EDU

FY 2019-20 Applied 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

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% or CPI increase (if greater than 2%) each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June 2005 (201.20).

The February 2019 CPI Index is 291.227, therefore the maximum rate for FY 2019-20 is \$455.97 per EDU. The rate has been set at \$200.00 per EDU.

FY 2019-20 Maximum Assessment Rate: \$455.97 per EDU

FY 2019-20 Applied Rate: \$200.00 per EDU

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

Formed: October 4, 2005
1,059 single family parcels

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 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 2019 CPI Index is 291.227, therefore the maximum rate for Fiscal Year 2019-20 is \$115.80 per EDU.

FY 2019-20 Maximum Assessment Rate: \$115.80 per EDU
FY 2019-20 Applied Rate: \$115.80 per EDU

***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)** Subdivisions 8755 and 9293 (old 8938)

Formed: June 12, 2006 (Resolution 2006/370)
177 single family parcels and 2 industrial parcels

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

In March 2018, the County Planning Commission approved the change in land use for a proposed multi-family residential development to an industrial business park. As a result, there are two (2) undeveloped properties within the zone that are approved to develop into an industrial business park, rather than the intended multi-family residential use.

$(177 \text{ single family units} * 1.00 \text{ EDU}) + (2 \text{ undeveloped industrial parcels} * 0.5 \text{ EDU}) = 178.00 \text{ EDUs}$

The maximum assessment rate was set at \$550.00 per EDU with an allowance for a minimum of a two (2) percent or CPI increase (if greater than 2%) each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June 2006 (209.1). The February 2019 CPI Index is 291.227, therefore the maximum rate is \$766.04 per EDU.

FY 2019-20 Maximum Assessment Rate: \$766.04 per EDU

FY 2019-20 Applied Rate: \$340.00 per EDU

- **Zone 75 (Belmont Terrace – Pacheco Area)** Tracts 8984, 8967 and an institutional parcel

Formed: February 27, 2007

Annexation: Subdivision 8967 (89 Courtyard units and 1 institutional parcel), May 13, 2008
217 courtyard units + 1 single family parcel + 1 institutional parcel

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 townhomes per the County Assessor and parcels are assessed at 0.75 EDU/parcel and single-family parcels are assessed at 1.00 EDU/parcel. The 0.91 acre institutional 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).

$(217 \text{ courtyard units} * 0.75 \text{ EDU/unit}) = 162.75 \text{ EDUs}$

$(1 \text{ single family parcel} * 1.00 \text{ EDU/parcel}) = 1.00 \text{ EDU}$

$(0.96 \text{ institutional acres}) = 1.00 \text{ EDU}$

The maximum assessment rate was set at \$254.11 per EDU with an allowance for a minimum of a two (2) percent or CPI increase (if greater than 2%) each fiscal year which is based upon the San Francisco Bay Area All Urban Consumers as of June 2006 (209.1). The February 2019 CPI Index is 291.227, therefore the maximum rate for Fiscal Year 2019-20 is \$353.90 per EDU. However, this area is currently maintained by a Homeowner's Association, so therefore the rate for Fiscal Year 2019-20 has been set at \$5.00 per EDU to cover administrative costs.

FY 2019-20 Maximum Assessment Rate: \$353.90 per EDU

FY 2019-20 Applied Rate: \$5.00 per EDU

PART E

PROPERTY LIST AND ASSESSMENT ROLL

The total assessment amount for each Benefit Zone and the proposed assessment amount apportioned to each parcel for Fiscal Year 2019-20, 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 2019-20 Fiscal Year is \$1,524,009.54

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 2019-20 -Assessments @ \$76.16 / EDU
FY 2019-20 -Assessments @ \$38.08 / MFR Unit
805.25 EDUs
684 Parcels

Method of apportionment located on page 26

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$ (88,258.94)	(\$59,999.35)
Revenues:		
Taxes and assessments	\$61,365.92	\$61,327.84
Interfund Rev. Gov/Gov	\$20,000.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$81,365.92	\$61,327.84
Total Revenue Available	\$ (6,893.02)	\$1,328.49
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$832.25)	(\$850.00)
Interfund Exp	\$0.00	\$0.00
Utilities - Water & Electricity	(\$601.69)	(\$1,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$11,213.27)	(\$12,000.00)
Professional Services (Non-County Staff)	(\$1,126.00)	(\$1,126.00)
Professional Services (County Staff)	(\$1,750.00)	(\$1,750.00)
Lynbrook Park Maintenance*	(\$37,583.12)	(\$37,583.12)
Total Expenditures	(\$53,106.33)	(\$54,309.12)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$0.00
	\$0.00	\$0.00
Balance Forward to Ensuing Year	\$ (59,999.35)	(\$52,980.63)

*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.

Maintenance Strategy: Services have been adjusted to accommodate the exhausted budget. There is planned savings of \$6,446 annually through 2031 to eliminate the negative balance.

Special Districts Budget Worksheet

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

Maximum assessment is: \$180.08 / EDU
FY 2019-20 -Assessments @ \$180.08 / EDU
78.00 EDUs
78 Parcels

Method of apportionment located on page 26

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$24,522.63	\$29,179.11
Revenues:		
Taxes and assessments	\$14,046.24	\$14,046.24
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$14,046.24	\$14,046.24
Total Revenue Available	\$38,568.87	\$43,225.35
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$316.30)	(\$317.00)
Interfund Exp	\$0.00	(\$3.00)
Utilities - Water & Electricity	(750.34)	(\$1,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(3,259.88)	(\$292.00)
Professional Services (County Staff)	(\$920.24)	(\$2,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Hickory Meadows Park Maintenance*	(\$4,143.00)	(\$4,143.00)
Total Expenditures	(\$9,389.76)	(\$7,755.00)
Capital Improvement Projects and Reserves:		
Capital Improvement Projects	\$0.00	\$28,447.23
Operating Reserves (up to 50% of Revenue)	\$0.00	\$7,023.12
Total Capital Improvement and Reserves	\$0.00	\$35,470.35
Balance Forward to Ensuing Year	\$29,179.11	\$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.

Maintenance Strategy: Planned improvements every five (5) years beginning in 2018. Estimated expense will be \$10,000. Services will be coordinated with Ambrose Recreation & Park District.

Special Districts Budget Worksheet

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

Maximum assessment is: \$70.10 / EDU
FY 2019-20 -Assessments @ \$70.10 / EDU
868.73 EDUs
908 Parcels

Method of apportionment located on page 26

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$109,370.54	\$134,604.36
Revenues:		
Taxes and assessments	\$58,781.48	\$60,896.08
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$486.95	\$300.00
Measure WW Grant Funds	\$0.00	\$0.00
Annual Revenue	\$59,268.43	\$61,196.08
Total Revenue Available	\$168,638.97	\$195,800.44
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$1,020.95)	(\$1,021.00)
Interfund Exp	(\$25.00)	(\$25.00)
Utilities - Water & Electricity	(\$5,471.78)	(\$5,520.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	(\$300.00)	(\$6,500.00)
Grounds Maintenance - (in house)	(\$16,299.31)	(\$37,000.00)
Professional Services (Non-County Staff)	(\$1,100.00)	(\$1,200.00)
Professional Services (County Staff)	(\$8,972.73)	(\$9,000.00)
Vandalism/Incidentals	(\$844.84)	\$0.00
Total Expenditures	(\$34,034.61)	(\$60,266.00)
Capital Improvement Projects and Reserves:		
Capital Improvement Projects	\$0.00	\$105,086.40
Operating Reserves (up to 50% of Revenue)	\$0.00	\$30,448.04
Total Capital Improvement and Reserves	\$0.00	\$135,534.44
Balance Forward to Ensuing Year	\$134,604.36	\$0.00

Maintenance Strategy: Evaluate, trim and replace trees. Anticipated \$5,000 annually and \$10,000 every 5 years to replant median. The next median project will take place in 2021.

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
Feb-16	262.60	3.02%	\$63.21
Feb-17	271.63	3.44%	\$65.38
Feb-18	281.31	3.56%	\$67.71
Feb-19	291.23	3.53%	\$70.10

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 2019-20 -Assessments @ \$16.12 / SFR Parcel

FY 2019-20 -Assessments @ \$0.0291708 / SQ FT

253 Parcels

Method of apportionment located on page 27

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$22,067.58	\$30,744.56
Revenues:		
Taxes and assessments	\$81,433.62	\$82,258.64
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Reimbursements - Gov/Gov	<u>\$10,000.00</u>	<u>\$0.00</u>
Annual Revenue	\$91,433.62	\$82,258.64
Total Revenue Available	\$113,501.20	\$113,003.20
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$462.50)	(\$463.00)
Interfund Exp	(\$3.00)	(\$3.00)
Building Occupancy Cost	(\$0.94)	(\$1.00)
Utilities - Water & Electricity	(\$36,925.60)	(\$30,550.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	(\$38,149.15)	(\$38,150.00)
Grounds Maintenance - (in house)	(\$527.73)	(\$600.00)
Professional Services (Non-County Staff)	(\$1,493.01)	(\$1,500.00)
Professional Services (County Staff)	(\$2,319.71)	(\$4,500.00)
Vandalism/Incidentals	<u>(\$2,875.00)</u>	<u>(\$3,000.00)</u>
Total Expenditures	(\$82,756.64)	(\$78,767.00)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$34,236.20
Total Capital Improvement and Reserves	\$0.00	\$34,236.20
Balance Forward to Ensuing Year	\$30,744.56	\$0.00

Maintenance Strategy: Currently developing fund for future improvements. The next scheduled project will be to trim trees in Fox Creek Park in 2020.

Special Districts Budget Worksheet

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

Maximum assessment is: \$151.86 / EDU
FY 2019-20 - Assessments @ \$151.86 / EDU
119.00 EDUs
119 Parcels

Method of apportionment located on page 27

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	(\$28,269.41)	(\$58,041.13)
Revenues:		
Taxes and assessments	\$18,071.34	\$18,071.34
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$18,071.34	\$18,071.34
Total Revenue Available	(\$10,198.07)	(\$39,969.79)
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$351.15)	(\$352.00)
Interfund Exp	\$0.00	\$0.00
Utilities - Water & Electricity	(\$5,566.58)	(\$6,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$5,120.08)	(\$5,600.00)
Professional Services (Non-County Staff)	(\$332.00)	(\$331.00)
Professional Services (County Staff)	(\$900.00)	(\$900.00)
Vandalism/Incidentals	\$0.00	\$0.00
Viewpointe Park Maintenance*	(\$35,573.25)	(\$2,240.00)
Total Expenditures	(\$47,843.06)	(\$15,423.00)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$0.00
Total Capital Improvement and Reserves	\$0.00	\$0.00
Balance Forward to Ensuing Year	(\$58,041.13)	(\$55,392.79)

*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.

Maintenance Strategy: Currently developing fund for future improvements.

Special Districts Budget Worksheet

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

Maximum assessment is: \$6,000.00 / EDU
FY 2019-20 -Assessments @ \$6,000.00 / EDU
1.00 EDUs
1 Parcels

Method of apportionment located on page 27

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$19,320.09	\$23,006.78
Revenues:		
Taxes and assessments	\$6,000.00	\$6,000.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$6,000.00	\$6,000.00
Total Revenue Available	\$25,320.09	\$29,006.78
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$250.85)	(\$251.00)
Interfund Exp	\$0.00	\$0.00
Utilities - Water & Electricity	\$0.00	\$0.00
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$562.46)	(\$1,500.00)
Professional Services (Non-County Staff)	\$0.00	\$0.00
Professional Services (County Staff)	(\$1,000.00)	(\$1,000.00)
Playground Inspection	\$0.00	\$0.00
Vandalism/Incidentals	(\$500.00)	\$0.00
Total Expenditures	(\$2,313.31)	(\$2,751.00)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$23,255.78
Operating Reserves (up to 50% of Revenue)	\$0.00	\$3,000.00
Total Capital Improvement and Reserves	\$0.00	\$26,255.78
Balance Forward to Ensuing Year	\$23,006.78	\$0.00

Maintenance Strategy: Build the fund for future improvements. Evaluate in 2023 and every five (5) years thereafter.

Special Districts Budget Worksheet

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

Maximum assessment is: \$150.00 / EDU
FY 2019-20 -Assessments @ \$150.00 / EDU
477.00 EDUs
477 Parcels

Method of apportionment located on page 27

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$159,539.70	\$167,475.68
Revenues:		
Taxes and assessments	\$71,550.00	\$71,550.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$1,623.18	\$1,000.00
Annual Revenue	\$73,173.18	\$72,550.00
Total Revenue Available	\$232,712.88	\$240,025.68
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$655.45)	(\$656.00)
Interfund Exp	(\$2.00)	(\$2.00)
Utilities - Water & Electricity	(\$22,731.29)	(\$25,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$37,190.19)	(\$60,000.00)
Professional Services (Non-County Staff)	(\$1,400.00)	(\$1,400.00)
Professional Services (County Staff)	(\$3,258.27)	(\$10,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$65,237.20)	(\$97,058.00)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$107,192.68
Operating Reserves (up to 50% of Revenue)	\$0.00	\$35,775.00
Total Capital Improvement and Reserves	\$0.00	\$142,967.68
Balance Forward to Ensuing Year	\$167,475.68	\$0.00

Maintenance Strategy: In FY 18/19 evaluate, trim and replace trees and assess irrigation. Service should not exceed \$60,000.

Special Districts Budget Worksheet

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

Maximum assessment is: \$175.94 / EDU
FY 2019-20 -Assessments @ \$175.94 / EDU
22.00 EDUs
22 Parcels

Method of apportionment located on page 28

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$4,769.89	\$1,854.43
Revenues:		
Taxes and assessments	\$3,870.68	\$3,870.68
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$3,870.68	\$3,870.68
Total Revenue Available	\$8,640.57	\$5,725.11
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$268.70)	(\$268.70)
Interfund Exp	(\$1.00)	(\$1.00)
Utilities - Water & Electricity	(\$282.84)	(\$300.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$5,627.63)	(\$1,500.00)
Professional Services (Non-County Staff)	(\$71.00)	(\$71.00)
Professional Services (County Staff)	(\$534.97)	(\$600.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$6,786.14)	(\$2,740.70)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$1,113.76
Operating Reserves (up to 50% of Revenue)	\$0.00	\$1,870.65
Total Capital Improvement and Reserves	\$0.00	\$2,984.41
Balance Forward to Ensuing Year	\$1,854.43	\$0.00

Maintenance Strategy: Building the fund for future improvements. There is an annual clean-up, not to exceed \$1,200.

Special Districts Budget Worksheet

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

Maximum assessment is: \$200.00 / EDU
FY 2019-20 -Assessments @ \$200.00 / EDU
130.00 EDUs
130 Parcels

Method of apportionment located on page 28

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$28,672.15	\$22,021.60
Revenues:		
Taxes and assessments	\$26,000.00	\$26,000.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$26,000.00	\$26,000.00
Total Revenue Available	\$54,672.15	\$48,021.60
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$360.50)	(\$360.50)
Interfund Exp	(\$4.00)	(\$4.00)
Utilities - Water & Electricity	(\$4,007.06)	(\$3,300.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	(\$10,223.50)	\$0.00
Grounds Maintenance - (in house)	(\$15,078.80)	(\$20,000.00)
Professional Services (Non-County Staff)	(\$476.69)	(\$500.00)
Professional Services (County Staff)	(\$2,500.00)	(\$2,500.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$32,650.55)	(\$26,664.50)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$8,357.10
Operating Reserves (up to 50% of Revenue)	\$0.00	\$13,000.00
Total Capital Improvement and Reserves	\$0.00	\$21,357.10
Balance Forward to Ensuing Year	\$22,021.60	\$0.00

Maintenance Strategy: Allocation of \$10,000 every five (5) years to revitalize entry corners beginning Spring 2018. An additional annual tree trimming will be allocated not to exceed \$1,200.

Special Districts Budget Worksheet

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

Maximum assessment is: \$13.66 / EDU
FY 2019-20 -Assessments @ \$13.66 / EDU
2,244.60 EDUs
2,257 Parcels

Method of apportionment located on page 28

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$26,844.42	\$19,846.32
Revenues:		
Taxes and assessments	\$30,638.88	\$30,660.74
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$30,638.88	\$30,660.74
Total Revenue Available	\$57,483.30	\$50,507.06
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$2,166.75)	(\$2,166.84)
Interfund Exp	(\$2.00)	(\$2.00)
Utilities - Water & Electricity	(\$1,126.63)	(\$1,200.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$29,242.68)	(\$20,000.00)
Professional Services (Non-County Staff)	(\$562.00)	(\$560.16)
Professional Services (County Staff)	(\$4,536.92)	(\$3,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$37,636.98)	(\$26,929.00)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$8,247.69
Operating Reserves (up to 50% of Revenue)	\$0.00	\$15,330.37
Total Capital Improvement and Reserves	\$0.00	\$23,578.06
Balance Forward to Ensuing Year	\$19,846.32	\$0.00

Maintenance Strategy: Build Fund for future improvements. Schedule tree trimming along the Arlington Boulevard on even years and landscape improvements on Colusa Circle on odd years.

Special Districts Budget Worksheet

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

Maximum assessment is: \$290.00 / EDU
FY 2019-20 - Assessments @ \$290.00 / EDU
154.00 EDUs
154 Parcels

Method of apportionment located on page 28

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$42,704.68	\$45,547.21
Revenues:		
Taxes and assessments	\$44,660.00	\$44,660.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$44,660.00	\$44,660.00
Total Revenue Available	\$87,364.68	\$90,207.21
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$380.90)	(\$380.90)
Interfund Exp	\$0.00	\$0.00
Utilities - Water & Electricity	(\$20,875.36)	(\$26,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$19,240.88)	(\$20,000.00)
Professional Services (Non-County Staff)	(\$818.80)	(\$816.50)
Professional Services (County Staff)	(\$501.53)	(\$3,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$41,817.47)	(\$50,197.40)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$17,679.81
Operating Reserves (up to 50% of Revenue)	\$0.00	\$22,330.00
Total Capital Improvement and Reserves	\$0.00	\$40,009.81
Balance Forward to Ensuing Year	\$45,547.21	\$0.00

Maintenance Strategy: Currently developing fund to build operating reserve. However, there is an unplanned maintenance need for a fallen fence. The anticipated cost is \$20,000. Staff are currently reviewing options to cover the cost.

Special Districts Budget Worksheet

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

Maximum Assessment is \$150.00 / EDU

FY 2019-20 -Assessments @ \$150.00 / EDU

421.00 EDUs

Subzone "A" FY 2019-20 -Assessments @ \$105.68 / EDU

Subzone "A" EDU's 151.81 EDUs

Method of apportionment located on page 29

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$12,375.56	\$11,607.08
Revenues:		
Taxes and assessments	\$79,002.00	\$79,193.28
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$79,002.00	\$79,193.28
Total Revenue Available	\$91,377.56	\$90,800.36
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$735.35)	(\$736.00)
Interfund Exp	(\$2.00)	(\$2.00)
Utilities - Water & Electricity	(\$47,732.84)	(\$40,000.00)
Other Special Departmental	\$0.00	\$0.00
Facilities Maintenance	(\$75.00)	(\$75.00)
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$20,728.26)	(\$20,000.00)
Professional Services (Non-County Staff)	(\$6,291.43)	(\$1,444.36)
Professional Services (County Staff)	(\$4,205.60)	(\$5,000.00)
Playground Inspection	\$0.00	\$0.00
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$79,770.48)	(\$67,257.36)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$23,543.00
Total Capital Improvement and Reserves	\$0.00	\$23,543.00
Balance Forward to Ensuing Year	\$11,607.08	\$0.00

Maintenance Strategy: Separate water meter from the HOA subdivision.

Special Districts Budget Worksheet

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

Maximum Assessment is \$2,113.72 / Acre
FY 2019-20 - Assessments @ \$2,113.72 / Acre
17.39 Acres
9 Parcels

Method of apportionment located on page 29

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$240,376.91	\$267,880.15
Revenues:		
Taxes and assessments	\$28,420.84	\$36,757.56
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$2,597.10	\$0.00
Annual Revenue	\$31,017.94	\$36,757.56
Total Revenue Available	\$271,394.85	\$304,637.71
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$257.65)	(\$257.65)
Interfund Exp	(\$3.00)	(\$22.00)
Communications	(\$600.00)	(\$600.00)
Utilities - Water & Electricity	(\$1,996.01)	(\$2,500.00)
Other Special Departmental	\$0.00	\$0.00
Vehicle Expense	\$0.00	(\$4,000.00)
Grounds Maintenance - (out of house, contractor)	\$0.00	(\$14,700.00)
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(\$551.03)	(\$537.79)
Professional Services (County Staff)	(\$107.01)	(\$4,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$3,514.70)	(\$26,617.44)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$259,641.49
Operating Reserves (up to 50% of Revenue)	\$0.00	\$18,378.78
Total Capital Improvement and Reserves	\$0.00	\$278,020.27
Balance Forward to Ensuing Year	\$267,880.15	\$0.00

Maintenance Strategy: Staff will coordinate needed upgrades with Discovery Bay. Further, staff will explore weed abatement and development of the path contingent on property rights. Planned median improvements every five (5) years not to exceed \$10,000. Pedestrian bridge inspections and repairs every (4) years.

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
Feb-16	262.60	3.02%	\$1,905.95
Feb-17	271.63	3.44%	\$1,971.46
Feb-18	281.31	3.56%	\$2,041.73
Feb-19	291.23	3.53%	\$2,113.72

Special Districts Budget Worksheet

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

Maximum assessment is: \$9.36 / SFR Parcel
FY 2019-20 - Assessments @ \$9.36 / SFR Parcel
FY 2019-20 - Assessments @ \$4.68 / MFR Unit
5,397.60 EDUs
5,509 Parcels

Method of apportionment located on page 29

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$44,494.02	\$57,088.39
Revenues:		
Taxes and assessments	\$50,484.08	\$50,521.52
Interfund Rev. Gov/Gov	\$870.48	\$870.48
Earnings on Investment	\$0.00	\$0.00
Boulevard of Trees	\$0.00	\$0.00
Annual Revenue	\$51,354.56	\$51,392.00
Total Revenue Available	\$95,848.58	\$108,480.39
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$4,929.07)	(\$4,929.07)
Interfund Exp	(\$4.38)	(\$5.00)
Utilities - Water & Electricity	(\$3,172.88)	(\$3,500.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$26,835.97)	(\$31,000.00)
Professional Services (Non-County Staff)	(\$925.58)	(\$922.21)
Professional Services (County Staff)	(\$2,892.31)	(\$10,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$38,760.19)	(\$50,356.28)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$32,914.83
Operating Reserves (up to 50% of Revenue)	\$0.00	\$25,209.28
Total Capital Improvement and Reserves	\$0.00	\$58,124.11
Balance Forward to Ensuing Year	\$57,088.39	\$0.00

Maintenance Strategy: Annually evaluate, trim, and replace trees. Cost for improvements along Danville Boulevard not to exceed \$2,000 and Stone Valley Road not to exceed \$3,000.

Special Districts Budget Worksheet

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

Maximum assessment is: \$41.76 / SFR Parcel
FY 2019-20 -Assessments @ \$41.76 / SFR Parcel
FY 2019-20 -Assessments @ \$20.88 / MFR Unit
290.59 EDUs
286 Parcels

Method of apportionment located on page 30

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$9,218.96	\$12,205.94
Revenues:		
Taxes and assessments	\$12,135.04	\$12,135.04
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	<u>\$0.00</u>	<u>\$0.00</u>
Annual Revenue	\$12,135.04	\$12,135.04
Total Revenue Available	\$21,354.00	\$24,340.98
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$493.10)	(\$493.10)
Interfund Exp	\$0.00	(\$0.60)
Utilities - Water & Electricity	(\$3,736.19)	(\$4,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$1,614.51)	(\$5,000.00)
Grounds Maintenance - Special Request	(\$354.29)	\$0.00
Professional Services (Non-County Staff)	(\$222.48)	(\$221.86)
Professional Services (County Staff)	(\$2,587.49)	(\$3,000.00)
Reimbursements - Gov/Gov (County Staff)	\$0.00	\$0.00
Playground Inspection	(\$140.00)	(\$500.00)
Vandalism/Incidentals	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenditures	(\$9,148.06)	(\$13,215.56)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$5,057.90
Operating Reserves (up to 50% of Revenue)	<u>\$0.00</u>	<u>\$6,067.52</u>
Total Capital Improvement and Reserves	\$0.00	\$11,125.42
Balance Forward to Ensuing Year	\$12,205.94	\$0.00

Maintenance Strategy: Beginning Spring 2018 schedule \$15,000 annual park clean-up. Utilize CSA M-16 funds to park improvement projects. Staff will review option for potential projects in 2019.

Special Districts Budget Worksheet

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

Maximum Assessment is \$32.04 / EDU
FY 2019-20 -Assessments Subzone A @ \$32.04 / EDU
FY 2019-20 -Assessments Subzone B @ \$27.24 / EDU
EDU's for Subzone A 1,694.61 EDUs
EDU's for Subzone B 1,121.00 EDUs
2,565 Parcels

Method of apportionment located on page 30

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	(\$7,845.46)	(\$6,238.40)
Revenues:		
Taxes and assessments	\$84,526.96	\$84,831.34
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Reimbursements - Gov/Gov	\$55,000.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$139,526.96	\$84,831.34
Total Revenue Available	\$131,681.50	\$78,592.94
Expenditures:		
Office Expense	(\$40.00)	(\$40.00)
Trash Service	(\$2,732.26)	(\$2,800.00)
Communications	(\$536.08)	(\$537.00)
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$2,427.16)	(\$2,427.16)
Interfund Exp	\$0.00	\$0.00
Utilities - Water & Electricity	(\$25,796.75)	(\$18,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	(\$16,973.12)	\$0.00
Grounds Maintenance - (in house)	(\$75,880.34)	(\$32,000.00)
Professional Services (Non-County Staff)	(\$1,549.72)	(\$1,545.37)
Professional Services (County Staff)	(\$2,434.71)	(\$2,081.41)
DoIT Phone Exchange	(\$386.04)	(\$400.00)
Building Occupancy Cost	(\$9,163.72)	(\$18,262.00)
Playground Inspection	\$0.00	(\$500.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$137,919.90)	(\$78,592.94)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$0.00
Total Capital Improvement and Reserves	\$0.00	\$0.00
Balance Forward to Ensuing Year	(\$6,238.40)	\$0.00

Maintenance Strategy: Services have been adjusted to accommodate the exhausted budget. There is planned savings annually through 2033 to eliminate the negative balance and generate a reserve for park, trail and landscape improvements.

Special Districts Budget Worksheet

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

Maximum assessment is: \$210.00 / EDU
FY 2019-20 - Assessments @ \$210.00 / EDU
343.00 EDUs
343 Parcels

Method of apportionment located on page 30

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$23,629.88	\$43,824.40
Revenues:		
Taxes and assessments	\$72,030.00	\$72,030.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Reimbursements - Gov/Gov	\$7,000.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$79,030.00	\$72,030.00
Total Revenue Available	\$102,659.88	\$115,854.40
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$541.55)	(\$541.55)
Interfund Exp	(\$3.00)	(\$3.00)
Utilities - Water & Electricity	(\$14,493.38)	(\$16,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	(\$6,240.00)	(\$4,500.00)
Grounds Maintenance - (in house)	(\$27,822.33)	(\$37,200.00)
Professional Services (Non-County Staff)	(\$1,320.60)	(\$1,316.89)
Professional Services (County Staff)	(\$952.62)	(\$5,000.00)
Playground Inspection	\$0.00	\$0.00
Vandalism/Incidentals	\$0.00	\$0.00
Boeger Park Maintenance*	(\$4,550.00)	(\$4,550.00)
Tradewinds Park Maintenance*	(\$2,912.00)	(\$2,912.00)
Total Expenditures	(\$58,835.48)	(\$72,023.44)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$7,815.96
Operating Reserves (up to 50% of Revenue)	\$0.00	\$36,015.00
Total Capital Improvement and Reserves	\$0.00	\$43,830.96
Balance Forward to Ensuing Year	\$43,824.40	\$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.

Maintenance Strategy: Building fund to support future improvements for irrigation, medians, and frontage projects.

Special Districts Budget Worksheet

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

Maximum assessment is: \$120.00 / EDU
FY 2019-20 - Assessments @ \$120.00 / EDU
10.00 EDUs
10 Parcels

Method of apportionment located on page 30

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	(\$2,258.80)	(\$3,294.58)
Revenues:		
Taxes and assessments	\$1,200.00	\$1,200.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$1,200.00	\$1,200.00
Total Revenue Available	(\$1,058.80)	(\$2,094.58)
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$258.50)	(\$258.50)
Interfund Exp	\$0.00	\$0.00
Utilities - Water & Electricity	\$0.00	\$0.00
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	(\$1,705.28)	\$0.00
Grounds Maintenance - (in house)	(250.00)	(\$550.00)
Professional Services (Non-County Staff)	(\$22.00)	(\$21.94)
Professional Services (County Staff)	\$0.00	(\$100.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$2,235.78)	(\$930.44)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$0.00
Total Capital Improvement and Reserves	\$0.00	\$0.00
Balance Forward to Ensuing Year	(\$3,294.58)	(\$3,025.02)

Maintenance Strategy: Build Operating and Project Reserves over time. Schedule median refreshment every five (5) years beginning in 2023.

Special Districts Budget Worksheet

Entity: LL2 Zone 48 / Fund 2872 (OAKGATE DRIVE - DANVILLE AREA)

Maximum assessment is: \$490.00 / EDU
FY 2019-20 - Assessments @ \$490.00 / EDU
72.00 EDUs
72 Parcels

Method of apportionment located on page 31

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$25,336.42	\$24,636.91
Revenues:		
Taxes and assessments	\$35,280.00	\$35,280.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$35,280.00	\$35,280.00
Total Revenue Available	\$60,616.42	\$59,916.91
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$311.20)	(\$311.20)
Interfund Exp	\$0.00	(\$2.00)
Utilities - Water & Electricity	(\$7,266.41)	(\$7,400.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$24,872.07)	(\$26,537.92)
Professional Services (Non-County Staff)	\$0.00	(\$646.83)
Professional Services (County Staff)	(\$3,529.83)	(\$3,500.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$35,979.51)	(\$38,397.95)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$3,878.96
Operating Reserves (up to 50% of Revenue)	\$0.00	\$17,640.00
Total Capital Improvement and Reserves	\$0.00	\$21,518.96
Balance Forward to Ensuing Year	\$24,636.91	\$0.00

Maintenance Strategy: Evaluate, trim and replace trees (as needed) commencing in 2018 and every five (5) years thereafter. An irrigation assessment will also be conducted concurrently.

Special Districts Budget Worksheet

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

Maximum assessment is: \$414.52 / EDU
FY 2019-20 -Assessments @ \$414.52 / EDU
93.00 EDUs
93 Parcels

Method of apportionment located on page 31

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$36,075.90	\$42,691.17
Revenues:		
Taxes and assessments	\$37,237.20	\$38,550.36
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$37,237.20	\$38,550.36
Total Revenue Available	\$73,313.10	\$81,241.53
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$329.05)	(\$329.05)
Interfund Exp	(\$874.48)	(\$874.48)
Utilities - Water & Electricity	(\$4,760.11)	(\$6,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$20,206.83)	(\$25,000.00)
Professional Services (Non-County Staff)	(\$682.71)	(\$704.62)
Professional Services (County Staff)	(\$3,768.75)	(\$4,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$30,621.93)	(\$36,908.15)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$25,058.20
Operating Reserves (up to 50% of Revenue)	\$0.00	\$19,275.18
Total Capital Improvement and Reserves	\$0.00	\$44,333.38
Balance Forward to Ensuing Year	\$42,691.17	\$0.00

Maintenance Strategy: Annually, evaluate, trim, replace/remove trees and shrubs. Refresh mulch biannually beginning 2018.

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
Feb-16	262.60	3.02%	\$373.77
Feb-17	271.63	3.44%	\$386.62
Feb-18	281.31	3.56%	\$400.40
Feb-19	291.23	3.53%	\$414.52

Special Districts Budget Worksheet

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

Maximum assessment is: \$231.00 / EDU
FY 2019-20 -Assessments @ \$231.00 / EDU
379.00 EDUs
379 Parcels

Method of apportionment located on page 31

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$17,765.32	\$22,842.19
Revenues:		
Taxes and assessments	\$87,549.00	\$87,549.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$87,549.00	\$87,549.00
Total Revenue Available	\$105,314.32	\$110,391.19
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$572.24)	(\$572.24)
Interfund Exp	\$0.00	\$0.00
Communications	\$0.00	\$0.00
Utilities - Water & Electricity	(\$17,440.70)	(\$17,400.00)
Other Special Departmental	\$0.00	\$0.00
Vehicle Expense	(\$16,735.00)	(\$20,000.00)
Grounds Maintenance - (out of house, contractor)	(\$6,894.96)	(\$7,000.00)
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(\$35,951.26)	(\$35,000.00)
Professional Services (County Staff)	(\$4,877.97)	(\$5,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$82,472.13)	(\$84,972.24)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$25,418.95
Total Capital Improvement and Reserves	\$0.00	\$25,418.95
Balance Forward to Ensuing Year	\$22,842.19	\$0.00

*Maintenance Strategy: Build the fund balance for future improvements. At approximated \$7,000 annual savings, it is estimated that the operating reserve will be established in 2025. At that time, select projects can be planned to support the zone.

Special Districts Budget Worksheet

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

Maximum Assessment is \$190.00 / EDU
FY 2019-20 -Assessments @ \$160.00 / EDU
1,879.27 EDUs
1,925 Parcels

Method of apportionment located on page 32

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$232,575.41	\$284,913.37
Revenues:		
Taxes and assessments	\$278,325.00	\$300,683.20
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$2,597.10	\$0.00
Annual Revenue	\$280,922.10	\$300,683.20
Total Revenue Available	\$513,497.51	\$585,596.57
Expenditures:		
Office Expense	(\$1,654.17)	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$1,885.40)	(\$1,885.40)
Interfund Exp	(\$26.00)	(\$26.00)
Communications	\$0.00	\$0.00
Utilities - Water & Electricity	(\$46,312.66)	(\$47,200.00)
Other Special Departmental	\$0.00	\$0.00
Vehicle Expense	(\$58,318.40)	(\$60,000.00)
Grounds Maintenance - (out of house, contractor)	(\$18,126.98)	(\$19,000.00)
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non- County Staff)	(\$80,879.72)	(\$82,009.00)
Professional Services (County Staff)	(\$21,180.81)	(\$36,000.00)
Vandalism/Incidentals	\$0.00	(\$5,000.00)
Total Expenditures	(\$228,584.14)	(\$251,120.40)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$184,134.57
Operating Reserves (up to 50% of Revenue)	\$0.00	\$150,341.60
Total Capital Improvement and Reserves	\$0.00	\$334,476.17
Balance Forward to Ensuing Year	\$284,913.37	\$0.00

Maintenance Strategy: Coordinate with Discovery Bay for maintenance needs of recent improvements and build operation reserve.

Subdivision	Total Units	Current Assessable Units	Revenue	Subdivision	Total Units	Current Assessable Units	Revenue
Village 1 (7686)	57	57.00	\$9,120.00	Village 3 (8571)	97	97.00	\$15,520.00
Village 1 (12 unit remainder, Parcel I)	1	6.00	\$960.00	Village 3 (8572)	88	88.00	\$14,080.00
Village 1 (Misc - RV parking)	1	1.27	\$203.20	Village 3 (8577) - SFR	110	110.00	\$17,600.00
Village 1 (8143)	77	77.00	\$12,320.00	Village 3 (8578)	47	47.00	\$7,520.00
Village 1 (8166)	58	58.00	\$9,280.00	Village 3 (8579)	92	92.00	\$14,720.00
Village 1 (8167)	71	71.00	\$11,360.00	Village 4 (8580) -SFR	131	131.00	\$20,960.00
Village 2 (8023)	99	99.00	\$15,840.00	Village 4 (8827) - SFR	137	137.00	\$21,920.00
Village 2 (8428)	80	80.00	\$12,800.00	Village 5 (8828) - SFR	12	12.00	\$1,920.00
Village 2 (8429)	77	77.00	\$12,320.00	Village 5 (8992) - VSFR	17	8.50	\$1,360.00
Village 2 (8430)	44	44.00	\$7,040.00	Village 5 (8992) - SFR	131	131.00	\$20,960.00
Village 2 (8431)	50	50.00	\$8,000.00	Village 5 (8993) - VSFR	38	19.00	\$3,040.00
Village 2 (8432)	55	55.00	\$8,800.00	Village 5 (8993) -SFR	107	107.00	\$17,120.00
Village 2 (8433)	49	49.00	\$7,840.00	Village 5 (9067) - VSFR	47	23.50	\$3,760.00
Village 2 Senior Apartments		0.00	\$0.00	Village 5 (9067) -SFR	0	0.00	\$0.00
Village 3 (8570)	72	72.00	\$11,520.00	Village 5 (9322) - SFR	80	80.00	\$12,800.00
				Total	1,925	1,879.27	\$300,683.20

Special Districts Budget Worksheet

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

Maximum assessment is: \$230.00 / EDU
FY 2019-20 - Assessments @ \$230.00 / EDU
87.00 EDUs
87 Parcels

Method of apportionment located on page 32

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$59,169.82	\$60,561.23
Revenues:		
Taxes and assessments	\$20,010.00	\$20,010.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$20,010.00	\$20,010.00
Total Revenue Available	\$79,179.82	\$80,571.23
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$323.95)	(\$323.95)
Interfund Exp	(\$2.00)	\$0.00
Utilities - Water & Electricity	(\$1,391.75)	(\$1,600.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$14,059.77)	(\$15,000.00)
Professional Services (Non-County Staff)	(\$366.86)	(\$365.83)
Professional Services (County Staff)	(\$1,474.26)	(\$1,500.00)
Playground Inspection	\$0.00	\$0.00
Vandalism/Incidentals	(\$1,000.00)	\$0.00
Total Expenditures	(\$18,618.59)	(\$18,789.78)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$51,776.45
Operating Reserves (up to 50% of Revenue)	\$0.00	\$10,005.00
Total Capital Improvement and Reserves	\$0.00	\$61,781.45
Balance Forward to Ensuing Year	\$60,561.23	\$0.00

Maintenance Strategy: Playground and irrigation inspection. Schedule landscape refresh in 2023 and every five (5) years after. Refreshment should not exceed \$10,000.

Special Districts Budget Worksheet

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

Maximum assessment is: \$300.00 / EDU
FY 2019-20 - Assessments @ \$250.00 / EDU
31.00 EDUs
31 Parcels

Method of apportionment located on page 32

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$60,460.70	\$62,177.47
Revenues:		
Taxes and assessments	\$7,750.00	\$7,750.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$811.60	\$0.00
Annual Revenue	\$8,561.60	\$7,750.00
Total Revenue Available	\$69,022.30	\$69,927.47
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$276.35)	(\$277.00)
Interfund Exp	(\$7.00)	(\$7.00)
Utilities - Water & Electricity	(\$789.21)	(\$1,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$4,693.10)	(\$5,000.00)
Professional Services (Non-County Staff)	(\$142.09)	(\$141.69)
Professional Services (County Staff)	(\$937.08)	(\$1,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$6,844.83)	(\$7,425.69)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$58,626.78
Operating Reserves (up to 50% of Revenue)	\$0.00	\$3,875.00
Total Capital Improvement and Reserves	\$0.00	\$62,501.78
Balance Forward to Ensuing Year	\$62,177.47	\$0.00

Maintenance Strategy: Irrigation inspection and repairs. Staff will facilitate a refresh of plantings and mulch not to exceed \$15,000 in 2018.

Special Districts Budget Worksheet

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

Maximum assessment is: \$300.00 / EDU
FY 2019-20 - Assessments @ \$5.00 / EDU
125.00 EDUs
125 Parcels

Method of apportionment located on page 32

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$11,923.44	\$11,976.73
Revenues:		
Taxes and assessments	\$625.00	\$625.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$625.00	\$625.00
Total Revenue Available	\$12,548.44	\$12,601.73
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$356.25)	(\$356.25)
Interfund Exp	(\$4.00)	(\$4.00)
Utilities - Water & Electricity	\$0.00	\$0.00
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(\$11.46)	(\$11.43)
Professional Services (County Staff)	(\$200.00)	(\$200.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$571.71)	(\$571.68)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$11,717.55
Operating Reserves (up to 50% of Revenue)	\$0.00	\$312.50
Total Capital Improvement and Reserves	\$0.00	\$12,030.05
Balance Forward to Ensuing Year	\$11,976.73	\$0.00

Maintenance Strategy: Maintained by HOA.

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: \$1,480.73 / EDU
FY 2019-20 -Assessments @ \$5.00 / EDU
841.82 EDUs
810 Parcels

Method of apportionment located on page 33

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$52,986.60	\$55,294.88
Revenues:		
Taxes and assessments	\$4,026.60	\$4,209.10
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$4,026.60	\$4,209.10
Total Revenue Available	\$57,013.20	\$59,503.98
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$938.50)	(\$938.50)
Interfund Exp	(\$6.00)	(\$6.00)
Utilities - Water & Electricity	\$0.00	\$0.00
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(\$73.82)	(\$72.20)
Professional Services (County Staff)	(\$700.00)	(\$700.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$1,718.32)	(\$1,716.70)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$55,682.73
Operating Reserves (up to 50% of Revenue)	\$0.00	\$2,104.55
Total Capital Improvement and Reserves	\$0.00	\$57,787.28
Balance Forward to Ensuing Year	\$55,294.88	\$0.00

Maintenance Strategy: Maintained by HOA - maintain reserve in the event that the HOA is not able to sustain the maintenance needed.

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
Feb-16	262.60	3.02%	\$1,335.18
Feb-17	271.63	3.44%	\$1,381.07
Feb-18	281.31	3.56%	\$1,430.30
Feb-19	291.23	3.53%	\$1,480.73

There are three interior sections of the LL-2 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

Special Districts Budget Worksheet

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

Maximum assessment is: \$455.97 / EDU
FY 2019-20 -Assessments @ \$200.00 / EDU
426.00 EDUs
379 Parcels

Method of apportionment located on page 33

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$72,071.36	\$86,142.75
Revenues:		
Taxes and assessments	\$74,550.00	\$85,200.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$74,550.00	\$85,200.00
Total Revenue Available	\$146,621.36	\$171,342.75
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$572.15)	(\$572.15)
Interfund Exp	(\$21.00)	(\$21.00)
Utilities - Water & Electricity	(\$11,221.09)	(\$25,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$40,181.81)	(\$50,000.00)
Professional Services (Non-County Staff)	(\$1,366.80)	(\$1,362.96)
Professional Services (County Staff)	(\$7,115.76)	(\$7,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$60,478.61)	(\$83,956.11)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$44,786.64
Operating Reserves (up to 50% of Revenue)	\$0.00	\$42,600.00
Total Capital Improvement and Reserves	\$0.00	\$87,386.64
Balance Forward to Ensuing Year	\$86,142.75	\$0.00

Maintenance Strategy: Beginning in 2020 and every two (2) years evaluate, trim and replace trees.

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
Feb-16	262.60	3.02%	\$411.15
Feb-17	271.63	3.44%	\$425.28
Feb-18	281.31	3.56%	\$440.44
Feb-19	291.23	3.53%	\$455.97

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: \$115.80 / EDU
FY 2019-20 -Assessments @ \$115.80 / EDU
1,095.00 EDUs
1,059 Parcels

Method of apportionment located on page 34

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$5,399.10	\$5,361.51
Revenues:		
Taxes and assessments	\$121,758.62	\$126,801.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$121,758.62	\$126,801.00
Total Revenue Available	\$127,157.72	\$132,162.51
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$1,150.15)	(\$1,150.15)
Interfund Exp	(\$1.00)	(\$1.00)
Contribution to SRVUSD	(\$116,202.64)	(\$119,600.00)
Utilities - Water & Electricity	\$0.00	\$0.00
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(\$2,232.33)	(\$2,303.97)
Professional Services (County Staff)	(\$2,210.09)	(\$3,000.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures	(\$121,796.21)	(\$126,055.12)
Capital Improvement Projects and Reserves:		
Operating Reserves (up to 50% of Revenue)	\$0.00	\$6,107.39
Total Capital Improvement and Reserves	\$0.00	\$6,107.39
Balance Forward to Ensuing Year	\$5,361.51	\$0.00

Maintenance Strategy: Maintained by San Ramon Unified School District.

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
Feb-16	262.60	3.02%	\$104.42
Feb-17	271.63	3.44%	\$108.01
Feb-18	281.31	3.56%	\$111.86
Feb-19	291.23	3.53%	\$115.80

Please Note: Per the December 15, 2009 Joint Exercise Powers Agreement between the Town of Danville, San Ramon Valley Unified School District (SRVUSD) and Contra Costa County, SRVUSD is responsible for the maintenance of this area. Per the January 27, 2004 Settlement Agreement, all revenue (with the exception of Administration Costs) will be transferred to the entity responsible for the actual maintenance of the Ballfields.

Special Districts Budget Worksheet

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

Maximum assessment is: \$766.04 / EDU
FY 2019-20 -Assessments @ \$340.00 / EDU
178.00 EDUs
176 Parcels

Method of apportionment located on page 34 and 35

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$252,478.92	\$260,140.10
Revenues:		
Taxes and assessments	\$60,520.00	\$60,520.00
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$2,434.78	\$0.00
Annual Revenue	\$62,954.78	\$60,520.00
Total Revenue Available	\$315,433.70	\$320,660.10
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$399.60)	(\$399.60)
Interfund Exp	(\$28.00)	(\$28.00)
Utilities - Water & Electricity	(\$6,972.99)	(\$7,000.00)
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	(\$33,475.06)	(\$35,000.00)
Professional Services (Non-County Staff)	(\$1,109.58)	(\$1,106.46)
Professional Services (County Staff)	(\$10,258.37)	(\$11,000.00)
Playground Inspection	(\$400.00)	(\$400.00)
Vandalism/Incidentals	(\$2,650.00)	(\$2,650.00)
Total Expenditures	(\$55,293.60)	(\$57,584.06)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$232,816.04
Operating Reserves (up to 50% of Revenue)	\$0.00	\$30,260.00
Total Capital Improvement and Reserves	\$0.00	\$263,076.04
Balance Forward to Ensuing Year	\$260,140.10	\$0.00

Maintenance Strategy: Turf, playground and irrigation inspections Martin Drive, landscape improvements.
Improvement project along Martin Drive completed in 2018.

CPI

Info.

Date

	<u>Actual CPI</u>	<u>Increase</u>	<u>Rate</u>
Jun-06	209.10		\$550.00
Feb-14	248.62	2.45%	\$653.95
Feb-15	254.91	2.53%	\$670.51
Feb-16	262.60	3.02%	\$690.74
Feb-17	271.63	3.44%	\$714.48
Feb-18	281.31	3.56%	\$739.95
Feb-19	291.23	3.53%	\$766.04

Land Use Type

	No. of Parcels	EDU Rate	FY19-20 No. of EDU's
SFR - Sub 9293 (old 8938)	95	1.00	5.00
Townhomes - Sub 9293 (old 8938)	120	0.75	0.00
Condominiums - Sub 9293 (old 8938)	140	0.75	0.00
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: \$353.90 / EDU
FY 2019-20 -Assessments @ \$5.00 / EDU
164.75 EDUs
219 Parcels

Method of apportionment located on page 35

	FY 2018-19 6 month actuals/ 6 month projections	FY 2019-20 Proposed Budget
Fund Balance as of June 30	\$7,815.74	\$7,985.11
Revenues:		
Taxes and assessments	\$821.58	\$821.58
Interfund Rev. Gov/Gov	\$0.00	\$0.00
Earnings on Investment	\$0.00	\$0.00
Annual Revenue	\$821.58	\$821.58
Total Revenue Available	\$8,637.32	\$8,806.69
Expenditures:		
Office Expense	\$0.00	\$0.00
Publications & Legal Notices	\$0.00	\$0.00
Interest on Notes & Warrants	\$0.00	\$0.00
Tax & Assessment Fees	(\$436.15)	(\$436.15)
Interfund Exp	(\$1.00)	(\$1.00)
Utilities - Water & Electricity	\$0.00	\$0.00
Other Special Departmental	\$0.00	\$0.00
Grounds Maintenance - (out of house, contractor)	\$0.00	\$0.00
Grounds Maintenance - (in house)	\$0.00	\$0.00
Professional Services (Non-County Staff)	(\$15.06)	(\$15.02)
Professional Services (County Staff)	(\$200.00)	(\$200.00)
Vandalism/Incidentals	\$0.00	\$0.00
Total Expenditures:	(\$652.21)	(\$652.17)
Capital Improvement Projects and Reserves:		
Capital Improvements	\$0.00	\$7,743.73
Operating Reserves (up to 50% of Revenue)	\$0.00	\$410.79
Total Capital Improvement and Reserves:	\$0.00	\$8,154.52
Balance Forward to Ensuing Year	\$7,985.11	\$0.00

Maintenance Strategy: Maintained by HOA

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
Feb-16	262.60	3.02%	\$319.11
Feb-17	271.63	3.44%	\$330.08
Feb-18	281.31	3.56%	\$341.85
Feb-19	291.23	3.53%	\$353.90
Subdivision-Landuse	Total Units	EDU Rate	FY19-20 No. of EDU's
8984 Lots - Courtyard	128	0.75	96.00
8967 Lots - Courtyard	89	0.75	66.75
SFR/Commercial	2	1.00	2.00
	219		164.75

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.