



CITY OF HUGHSON
CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS
7018 Pine Street, Hughson, CA

AGENDA
MONDAY, JULY 25, 2022 – 6:00 P.M.

How to participate in, or observe the Meeting:

- In person in the City Council Chambers and submit public comment when invited during the meeting.
- Interactively, via WebEx Videoconference, by accessing this link:

<https://cityofhughson.my.webex.com/cityofhughson.my/j.php?MTID=mebc5f0872fa7733265d53dd2d1e0bc37>

Meeting Number: 2556 280 5016

Password: FMqZ2x6TjP7

(36792968 from phones and video systems)

- Observe only via YouTube live, by accessing this link:

https://www.youtube.com/channel/UC-PwkdIrkMmOJDzBSodu6A?view_as=subscriber

Should technology problems cause issues providing access to the meeting via WebEx and/or YouTube, the in-person meeting will proceed as scheduled.

- In addition, recorded City Council meetings are posted on the City's website the first business day following the meeting. Recorded videos can be accessed with the following link:
<http://hughson.org/our-government/city-council/#council-agenda>

CALL TO ORDER: Mayor George Carr

ROLL CALL: Mayor George Carr
Mayor Pro Tem Harold Hill
Councilmember Ramon Bawan
Councilmember Samuel Rush
Councilmember Michael Buck

FLAG SALUTE: Mayor George Carr

INVOCATION: Hughson Ministerial Association

1. PUBLIC BUSINESS FROM THE FLOOR (No Action Can Be Taken):

Members of the audience may address the City Council on any item of interest to the public pertaining to the City and may step to the podium, state their name and city of residence for the record (requirement of name and city of residence is optional) and make their presentation. Please limit presentations to five minutes. Since the City Council cannot take action on matters not on the agenda, unless the action is authorized by Section 54954.2 of the Government Code, items of concern, which are not urgent in nature can be resolved more expeditiously by completing and submitting to the City Clerk a "Citizen Request Form" which may be obtained from the City Clerk.

2. PRESENTATIONS: NONE.

3. CONSENT CALENDAR:

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council unless otherwise requested by an individual Councilmember for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by roll call vote.

3.1: Approve the Minutes of the Regular Meeting of July 11, 2022.

3.2: Approve the Warrants Register.

3.3: Adopt Resolution No. 2022-35, Approving the Agreement for Property Tax Consulting/Audit Services with HdL Coren & Cone for Property Tax Management, Audit and Information Services.

3.4: Adopt Resolution No. 2022-36, Approving the Agreement for Special Services with Liebert Cassidy Whitmore Allowing the City to Become Part of the San Joaquin Valley Employment Relations Consortium.

3.5: Adopt Resolution No. 2022-37, Confirming Diagrams, Assessments and Reports and Levying Assessments for Fiscal Year 2022-2023 for the Community Facilities District within the City of Hughson.

3.6: Adopt Resolution No. 2022-38, Ratifying the Agreement with KB Home to Extend the Warranty Bond for the Parkwood Subdivision from One Year to Two Years.

4. UNFINISHED BUSINESS: NONE.

5. PUBLIC HEARING TO CONSIDER THE FOLLOWING:

5.1: Adopt Resolution No. 2022-39, Confirming Diagrams, Assessments and Reports and Levying Assessments for Fiscal Year 2022-2023 for All Landscape and Lighting Districts and All Benefit Assessment Districts within the City of Hughson.

6. NEW BUSINESS:

6.1: Approve the Contract Employee Agreement with Denise Schiefer to provide Planning and Building Program services for the period of August 1, 2022, through June 30, 2023.

7. CORRESPONDENCE: NONE.

8. COMMENTS:

8.1: Staff Reports and Comments: (Information Only – No Action)

City Manager:

Deputy City Clerk:

Acting Community Development Director:

Director of Finance and Administrative Services:

Police Services:

City Attorney:

8.2: Council Comments: (Information Only – No Action)

8.3: Mayor's Comments: (Information Only – No Action)

9. CLOSED SESSION TO DISCUSS THE FOLLOWING:

- 9.1: CONFERENCE WITH LABOR NEGOTIATORS**
 Agency designated representative: Mayor George Carr
 Unrepresented employee: City Manager

ADJOURNMENT:

Notice Regarding Non-English Speakers:

Pursuant to California Constitution Article III, Section IV, establishing English as the official language for the State of California, and in accordance with California Code of Civil Procedures Section 185, which requires proceedings before any State Court to be in English, notice is hereby given that all proceedings before the City of Hughson City Council shall be in English and anyone wishing to address the Council is required to have a translator present who will take an oath to make an accurate translation from any language not English into the English language

WAIVER WARNING

If you challenge a decision/direction of the City Council in court, you may be limited to raising only those issues you or someone else raised at a public hearing(s) described in this Agenda, or in written correspondence delivered to the City of Hughson at or prior to, the public hearing(s).

**AMERICANS WITH DISABILITIES ACT/CALIFORNIA BROWN ACT
 NOTIFICATION FOR THE CITY OF HUGHSON**

This Agenda shall be made available upon request in alternative formats to persons with a disability; as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) and the Ralph M. Brown Act (California Government Code Section 54954.2).

Disabled or Special needs Accommodation: In compliance with the Americans with Disabilities Act, persons requesting a disability related modification or accommodation in order to participate in the meeting and/or if you need assistance to attend or participate in a City Council meeting, please contact the City Clerk's office at (209) 883-4054. Notification at least 48-hours prior to the meeting will assist the City Clerk in assuring that reasonable accommodations are made to provide accessibility to the meeting.

UPCOMING EVENTS:

August 2	<ul style="list-style-type: none"> ▪ National Night Out, City Wide Event
August 3	<ul style="list-style-type: none"> ▪ City/Fire 2+2 Committee Meeting, Hughson Fire Station, 5:30 PM

August 8	<ul style="list-style-type: none"> City Council Meeting, City Council Chambers/WebEx Videoconference/YouTube Live Stream, 6:00 PM
August 9	<ul style="list-style-type: none"> Parks, Recreation and Entertainment Commission Meeting, City Council Chambers, 6:00 PM
August 12	<ul style="list-style-type: none"> Close of Candidate Nomination Period 5:00 PM – Gubernational General Election – Tuesday, November 8, 2022, 8:00 AM
August 13	<ul style="list-style-type: none"> Open of Candidate Nomination Extension Period – If Applicable Gubernational General Election – Tuesday, November 8, 2022, 8:00 AM
August 16	<ul style="list-style-type: none"> Planning Commission Meeting, City Council Chambers, 6:00 PM
August 17	<ul style="list-style-type: none"> Close of Candidate Nomination Extension Period – If Applicable Gubernational General Election – Tuesday, November 8, 2022, 8:00 AM
August 22	<ul style="list-style-type: none"> Economic Development Committee Meeting, City Hall, 4:30 PM
August 22	<ul style="list-style-type: none"> City Council Meeting, City Council Chambers/WebEx Videoconference/YouTube Live Stream, 6:00 PM

General Information: The Hughson City Council meets in the Council Chambers on the second and fourth Mondays of each month at 6:00 p.m., unless otherwise noticed.

Council Agendas: The City Council agenda is now available for public review at the City's website and City Clerk's Office, 7018 Pine Street, Hughson, California on the Friday, prior to the scheduled meeting. Copies and/or subscriptions can be purchased for a nominal fee through the City Clerk's Office.

Questions: Contact the Deputy City Clerk at (209) 883-4054.

AFFIDAVIT OF POSTING

DATE: July 22, 2022 **TIME:** 12:00 PM
NAME: Ashton Gose **TITLE:** Deputy City Clerk



CITY COUNCIL AGENDA ITEM NO. 3.1 SECTION 3: CONSENT CALENDAR

Meeting Date: July 25, 2022
Subject: Approval of the City Council Minutes
Presented By: Ashton Gose, Deputy City Clerk
Approved By: Merry Mayhew
City Manager

Staff Recommendation:

Approve the Minutes of the Regular Meeting of July 11, 2022.

Background and Overview:

The draft minutes of the meeting on July 11, 2022 are prepared for the Council's review.



CITY OF HUGHSON
CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS
7018 PINE STREET, HUGHSON, CA

MINUTES
MONDAY, JULY 11, 2022 – 6:00 P.M.

CALL TO ORDER: Mayor George Carr

ROLL CALL:

Present: Mayor George Carr
Councilmember Ramon Bawanan
Councilmember Sam Rush
Councilmember Mike Buck

Absent: Mayor Pro Tem Harold Hill

Staff Present: Merry Mayhew, City Manager
Ashton Gose, Deputy City Clerk
Eric Nims, Deputy City Attorney
Anna Nicholas, Director of Finance and Admin Services
Carla Jauregui, Acting Community Development Director
Sarah Chavarin, Accounting Manager
Fidel Landeros, Chief of Police
Jose Vasquez, Public Works Superintendent
Jaime Velazquez, Utilities Superintendent

1. PUBLIC BUSINESS FROM THE FLOOR (No Action Can Be Taken):

NONE.

2. PRESENTATIONS:

2.1: Proclaim August 2, 2022 as National Night Out.

Mayor Carr proclaimed August 2, 2022 as National Night Out in the City of Hughson.

2.2: Recognition of Ashton Gose for 5 Years of Service.

Mayor Carr recognized Ashton Gose for 5 years of service.

3. CONSENT CALENDAR:

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council unless otherwise requested by an individual Councilmember for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by roll call vote.

3.1: Approve the Minutes of the Regular Meeting of June 27, 2022.

3.2: Approve the Warrants Register.

3.3: Adopt Resolution No. 2022-32, Making the Required AB 361 Findings for the use of Teleconference Meetings for the Period July 14, 2022 – August 13, 2022.

3.4: Adopt Resolution No. 2022-33, Approving the Professional Services Agreement with Condor Earth Technologies, Inc., for MS4 Trash Provision Requirement Support.

BUCK/BAWANAN 4-0-0-1 motion passes to approve the consent calendar as presented, with the following roll call vote:

BAWANAN	RUSH	BUCK	HILL	CARR
AYE	AYE	AYE	ABSENT	AYE

4. UNFINISHED BUSINESS: NONE.

5. PUBLIC HEARING TO CONSIDER THE FOLLOWING: NONE.

6. NEW BUSINESS:

6.1: Presentation and Discussion of Golf Carts and Low-Speed Electric Vehicles.

Chief Landeros presented the staff report on this item.

Mayor Carr opened public comment at 6:37PM.

Five Hughson residents provided verbal comment on this item.

Five Hughson residents provided written comment on this item. These comments are attached to be kept on file as part of the official record of this City Council meeting.

Mayor Carr closed public comment at 7:05PM.

No action was taken.

6.2: Adopt Resolution No. 2022-34, Approving the Master Property Tax Revenue Agreement between Stanislaus County and the City of Hughson.

City Manager Mayhew presented the staff report on this item.

Mayor Carr opened public comment at 7:34PM. There was no public comment. Mayor Carr closed public comment at 7:34PM.

BAWANAN/CARR 4-0-0-1 motion passes to adopt Resolution No. 2022-34, Approving the Master Property Tax Revenue Agreement between Stanislaus County and the City of Hughson, with the following roll call vote:

BAWANAN	RUSH	BUCK	HILL	CARR
AYE	AYE	AYE	ABSENT	AYE

7. CORRESPONDENCE: NONE.

8. COMMENTS:

8.1: Staff Reports and Comments: (Information Only – No Action)

City Manager:

City Manager Mayhew provided an update regarding Notice of Availability of Stanislaus County 2022-2027 Public Review Multi-Jurisdictional Hazard Mitigation Plan Update.

Deputy City Clerk:

Deputy City Clerk Gose provided a reminder that the Candidate Nomination Period for the 2022 Gubernational General Election begins Monday, July 18, 2022.

Police Services:

Chief Landeros provided the City Council with the latest Crime Statistic Report.

8.2: Council Comments: (Information Only – No Action)

Councilmember Bawanán thanked Chief Landeros, and staff for the golf cart presentation. He also thanked Hughson Police Services and City staff for their continued hard work.

Councilmember Rush announced the opening of a new Hughson restaurant, Ranch Hand by Slick Fork.

Councilmember Buck thanked Hughson Police Services and City staff for their continued hard work.

8.3: Mayor’s Comments: (Information Only – No Action)

Mayor Carr thanked Chief Landeros, and staff for the golf cart presentation. He attended the Stanislaus County Fair to help with the Hughson Ag Program on July 11, 2022.

9. CLOSED SESSION TO DISCUSS THE FOLLOWING:

9.1: CONFERENCE WITH LABOR NEGOTIATORS
 Agency designated representative: Mayor George Carr
 Unrepresented employee: City Manager

No reportable action.

9.2: CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
 Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: One (1) case

No reportable action.

ADJOURNMENT:

BUCK/CARR 4-0-0-1 motion passes to adjourn the regular meeting of July 11, 2022, at 8:16 PM with the following roll call vote:

BAWANAN	RUSH	BUCK	HILL	CARR
AYE	AYE	AYE	ABSENT	AYE

APPROVED:

GEORGE CARR, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

Ashton Gose

From: Terri Bartgis [REDACTED] >
Sent: Monday, July 11, 2022 9:39 AM
To: Ashton Gose
Subject: Golf Cart Community

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I support a Golf Cart Community in Hughson.

Total Control Panel

[Login](#)

To: agose@hughson.org

Message Score: 1

High (60): Pass

My Spam Blocking Level: High

Medium (75): Pass

Low (90): Pass

[Block this sender](#)

[Block gmail.com](#)

This message was delivered because the content filter score did not exceed your filter level.

Ashton Gose

From: Kole Oliveira [REDACTED]
Sent: Monday, July 11, 2022 9:50 AM
To: Ashton Gose
Subject: Fwd: A letter regarding agenda item 6.1 at council meeting

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Kole Oliveira

Begin forwarded message:

From: Kole Oliveira [REDACTED]
Date: July 11, 2022 at 06:44:20 PDT
To: gcarr@hughson.org
Cc: mbuck@hughson.org, strush@hughson.org, rbawanan@hughson.org, hhill@hughson.org
Subject: A letter regarding agenda item 6.1 at council meeting

City council members,

My name is Kole Oliveira, I have been a resident since 2009. I have got married and started a family in this town, and I plan to raise my kids here, and stay here after they move out. We have fallen in love with this little town and even got some of our closest friends and family to move here.

Almost a year ago, between friends and family moving close by, my son starting at Hughson elementary/ starting t- ball at HYSB, and the steep rise in the price of gas. My wife and I made the decision to purchase an electric low speed vehicle in the form of a golf cart. We did our research from what size and type would fit our family best, to safety, to local laws regarding low speed vehicles.

We looked up any city ordinances called code enforcement, even the local sheriff station. We were given no solid direction. We decided to pull the trigger and purchase a golf type cart with all the safety features: seatbelts, headlights, tail lights, break lights, blinkers. We obey the rules of the road, stay on 25 MPH speed limit streets, and respect others on the road.

It has been one of the best purchases we have made. If it's taking the kids to school, going to one of the many great food options here in Hughson, visiting family and friends, or taking the family on an evening "cruise" and enjoy some quality time with my family while exchanging pleasantries with people out watering their lawn, getting some exercise, even a waive to local law enforcement as they patrol. I personally have never been met with anything but waves, thumbs up, and the occasional question on my cart.

We have noticed the cart population in Hughson has gone up since our purchase. It has turned into a nice community of people who all want what I wanted and got since purchasing my cart. Recently, we have heard some talk around town of a small few who do not like or want these carts on the

streets. So that is why we felt we had to get ahead of this, and show the people in opposition, all the families involved in this movement. How more carts on the street will make the streets of Hughson safe, and tighter as a community. Just this little town always has been since I moved here and long before that. Making us register our carts through the state, I believe, will deter people from embracing this great small town, family community from purchasing a cart.

Please accept this letter in relation to this agenda item 6.1, as I am not able to attend, but support and whole heartedly, and think this is a great thing for the city of Hughson and its citizens. Something we can be proud of and represent the City.

Any questions please don't hesitate to ask,

Kole Oliveira
[REDACTED]
1816 Palermo dr.

Sent from my iPad

Total Control Panel

[Login](#)

To: agose@hughson.org

Message Score: 1

High (60): Pass

From: koleo@yahoo.com

My Spam Blocking Level: High

Medium (75): Pass

Low (90): Pass

[Block this sender](#)

[Block yahoo.com](#)

This message was delivered because the content filter score did not exceed your filter level.

Ashton Gose

From: Lindsey Oliveira <[REDACTED]>
Sent: Monday, July 11, 2022 11:09 AM
To: Ashton Gose
Subject: As public comment for agenda item 6.1

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Hughson City Council,

My name is Lindsey Oliviera. I am writing you to express my support for the use of golf carts in our community. I have been a Hughson resident for about 10 years. My husband and I fell in love with the small town feel of Hughson. We feel Hughson is a strong and safe community and we are so thankful to call Hughson home. With all the growth recently it has been a struggle for many to find a way to "keep hughson small" as it relates to the closeness within the community. I feel golf cart use in the community not only promotes a safer mode of transportation but encourages conversations with neighbors and supports local businesses.

We have had our golf cart for about a year now and have enjoyed using it safely around town. This past year we have utilized local restaurants and stores more than ever because the golf cart makes transportation so easy. The use of golf carts in town not only encourages residents to support local business but it reduces emissions, helps to preserve roads by reducing the wear and tear from large vehicles, and ensures safe transportation as these carts can not exceed 25 mph. With gas prices being at an all time high it has been nice to have safe alternative transportation around town to enjoy local restaurants and shops. In addition, school pick up and drop off is safe a simple with the cart. Golf carts are quiet and create no disturbance or safely concern to others.

Our family has driven by countless sheriffs and community members. We have be met with nothing but support, friendly waves, and compliments. Please consider keeping that small town feel alive in Hughson by supporting the use of golf carts in the community.

Unfortunately I am unable to make it to tonight's city council meeting due to work conflicts. Please accept this letter in full support of tonight's agenda item regarding of golf carts in the community.

Thank you,
Lindsey Oliveira

Sent from my iPhone

Total Control Panel

[Login](#)

To: agose@hughson.org

Message Score: 1

High (60): Pass

From: [REDACTED]

My Spam Blocking Level: High

Medium (75): Pass

Low (90): Pass

[Block this sender](#)

[Block yahoo.com](#)

This message was delivered because the content filter score did not exceed your filter level.

Ashton Gose

From: Jillian Bartgis [redacted]
Sent: Monday, July 11, 2022 12:38 PM
To: Ashton Gose
Subject: Golf Cart public comment for agenda item 6.1

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

My name is Jillian Evans, and I am a resident of Hughson. I am writing to show my support in having Hughson be a golf cart community. Thank you.

-Jillian Evans

Sent from my Verizon, Samsung Galaxy smartphone

Total Control Panel

[Login](#)

To: agose@hughson.org

Message Score: 1

High (60): Pass

From: [redacted]

My Spam Blocking Level: High

Medium (75): Pass

Low (90): Pass

[Block this sender](#)

[Block hotmail.com](#)

This message was delivered because the content filter score did not exceed your filter level.

Ashton Gose

From: Katie Dalton [REDACTED]
Sent: Monday, July 11, 2022 1:48 PM
To: Ashton Gose
Subject: Forward to city council; public comment for agenda item 6.1

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To whom it may concern:

Please find this email as a support email regarding making Hughson a golf cart community.

Our family is a family of four, my husband is a firefighter and our children are five and two. It has been brought to our attention that some community members have complained about golf carts recently, I am unaware of the direct complaints but our family has had a golf cart and driven it in the community for a little over a year now with no issues. We pull over to the side to let vehicles pass and only use it within the city limits, on streets with a 25mph posted speed limit or less.

Having a golf cart in our family has prompted us to shop local more often, being able to drive downtown to shop/eat without having to use gas has really been a benefit for our family. We have really enjoyed getting to know the community better and supporting small businesses.

Our family feels that the golf carts not only help our community in that aspect but they also promote safety because they drive within the speed limits of our town which ultimately slows traffic down because we all know many vehicles speed in our small town but golf carts do not have that ability.

We feel that creating this town into a golf cart community would greatly benefit our small businesses, our children, and the economy here locally. Our family would much rather make an arrangement through our local city than give money to the DMV to register our golf cart where our community wouldn't see any benefits of that.

We appreciate your time and consideration on this matter.

Thank you,

Katie and Andrew Dalton
[REDACTED]

Total Control Panel

[Login](#)

To: agose@hughson.org

Message Score: 1

High (60): Pass

From: [REDACTED]

My Spam Blocking Level: High

Medium (75): Pass

Low (90): Pass

[Block this sender](#)

[Block gmail.com](#)

This message was delivered because the content filter score did not exceed your filter level.



CITY COUNCIL AGENDA ITEM NO. 3.2

SECTION 3: CONSENT CALENDAR

Meeting Date: July 25, 2022
Subject: Approval of Warrants Register
Enclosure: Warrants Register
Presented By: Anna Nicholas, Director of Finance

Approved By: *Merry Mayhew*
City Manager

Staff Recommendation:

Approve the Warrants Register as presented.

Background and Overview:

The warrants register presented to the City Council is a listing of all expenditures paid from July 9, 2022, through July 20, 2022.

Fiscal Impact:

There are reductions in various funds for payment of expenses.



Hughson

Check Report

By Check Number

Date Range: 07/09/2022 - 07/20/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Payable Bank-Payable Bank						
01722	A.R.F. Fire Extinguisher Co., Inc	07/11/2022	Regular	0.00	1,933.19	55488
16837, 16838, 16...	Invoice	06/30/2022	fire extinguisher service	0.00	1,933.19	
01603	Amazon Capital Services, Inc.	07/11/2022	Regular	0.00	28.04	55489
1L9V-YF1C-LGQQ	Invoice	06/21/2022	2022 ELECTION SUPPLIES	0.00	28.04	
01754	Andrea Walker	07/11/2022	Regular	0.00	100.00	55490
INV0007434	Invoice	06/25/2022	Starn Park Rental Deposit Walker	0.00	100.00	
01758	Angelica Garcia Allantar	07/11/2022	Regular	0.00	220.00	55491
INV0007436	Invoice	06/25/2022	Senior Center Rental Deposit Allantar	0.00	220.00	
00109	BADGER METER, INC	07/11/2022	Regular	0.00	2,260.61	55492
80098496	Invoice	06/30/2022	badger service	0.00	2,260.61	
00237	CARR, GEORGE	07/11/2022	Regular	0.00	815.00	55493
INV0007431	Invoice	06/28/2022	Advance for League of Ca Cities	0.00	815.00	
01755	Compliance First LLC, Inc.	07/11/2022	Regular	0.00	180.00	55494
0039	Invoice	06/20/2022	SJVSQP MS4 Phase I & II Annual Regional T...	0.00	180.00	
01262	CUSTOM LOCKSMITH AND ALARM, INC.	07/11/2022	Regular	0.00	160.00	55495
0000044159	Invoice	06/30/2022	rekey planning room	0.00	160.00	
00463	EXPRESS PERSONNEL SERVICE	07/11/2022	Regular	0.00	16,171.51	55496
27276366	Invoice	06/01/2022	Extra Help- PW & Utl	0.00	3,131.98	
27315301	Invoice	06/08/2022	Extra Help- PW & Utl	0.00	3,337.92	
27351878	Invoice	06/15/2022	Extra Help- PW & Utl	0.00	3,600.71	
27375087	Invoice	06/22/2022	Extra Help- PW & Utl	0.00	2,969.70	
27405455	Invoice	06/29/2022	Extra Help- PW & Utl	0.00	3,131.20	
00474	FERGUSON ENTERPRISES, INC	07/11/2022	Regular	0.00	280.42	55497
9992383	Invoice	06/30/2022	sink and plumbing (starn park)	0.00	280.42	
00528	GILTON SOLID WASTE MANAGE	07/11/2022	Regular	0.00	1,895.07	55498
HUGHSS-071	Invoice	06/01/2022	STREET SWEEPING for June 2022	0.00	1,895.07	
00614	HUGHSON FARM SUPPLY	07/11/2022	Regular	0.00	1,895.40	55499
H421534, H42096...	Invoice	06/30/2022	plumbing supplies	0.00	201.73	
H423335 & H4230...	Invoice	06/30/2022	plumbing supplies	0.00	156.43	
H423509, H42331...	Invoice	06/30/2022	tools and equipment	0.00	1,390.16	
H423700	Invoice	06/30/2022	parts for oven (senior center)	0.00	15.09	
S110916	Invoice	06/30/2022	equipment repair	0.00	131.99	
00627	HUGHSON NAPA AUTO & TRUCK	07/11/2022	Regular	0.00	86.88	55500
339163	Invoice	06/24/2022	Blanket PO (napa)	0.00	13.88	
339424	Invoice	06/06/2022	Blanket PO (napa)	0.00	12.61	
339578	Invoice	06/08/2022	Blanket PO (napa)	0.00	36.67	
340081	Invoice	06/15/2022	Blanket PO (napa)	0.00	23.72	
00623	HUGHSON TIRE	07/11/2022	Regular	0.00	940.00	55501
804285	Invoice	06/29/2022	tires for code enforcement vehicle	0.00	940.00	
01756	Karen Melendez	07/11/2022	Regular	0.00	500.00	55502
INV0007435	Invoice	06/25/2022	United Samaritans Rental Deposit Melendez	0.00	500.00	
00755	MCR ENGINEERING, INC	07/11/2022	Regular	0.00	38,261.85	55503
17035	Invoice	04/27/2022	Well 7 Site Improvements	0.00	14,856.85	

Check Report

Date Range: 07/09/2022 - 07/20/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
17134	Invoice	06/28/2022	Well 7 Site Imporvements	0.00	15,001.25	
17145	Invoice	05/25/2022	Well 7 Site Improvements	0.00	8,403.75	
01459	Merry Mayhew	07/11/2022	Regular	0.00	78.61	55504
INV0007430	Invoice	06/28/2022	Subway for EDC	0.00	78.61	
00611	Mid Valley Publications	07/11/2022	Regular	0.00	90.65	55505
339189	Invoice	06/22/2022	Water Shortage Emergency Declaration Noti...	0.00	90.65	
00775	MISSION UNIFORM SERVICE	07/11/2022	Regular	0.00	1,207.46	55506
517104078	Invoice	05/23/2022	Uniforms (Blanket PO)	0.00	101.13	
517147877	Invoice	06/06/2022	Uniforms (Blanket PO)	0.00	35.50	
517147878	Invoice	06/06/2022	Uniforms (Blanket PO)	0.00	78.79	
517156985	Invoice	06/06/2022	Uniforms (Blanket PO)	0.00	66.24	
517156986	Invoice	06/06/2022	Uniforms (Blanket PO)	0.00	137.80	
517156987	Invoice	06/06/2022	Uniforms (Blanket PO)	0.00	61.10	
517202521	Invoice	06/13/2022	Uniforms (Blanket PO)	0.00	66.24	
517202522	Invoice	06/13/2022	Uniforms (Blanket PO)	0.00	76.10	
517202523	Invoice	06/13/2022	Uniforms (Blanket PO)	0.00	61.10	
517241463	Invoice	06/13/2022	Uniforms (Blanket PO)	0.00	43.29	
517246372	Invoice	06/20/2022	Uniforms (Blanket PO)	0.00	66.24	
517246373	Invoice	06/20/2022	Uniforms (Blanket PO)	0.00	106.10	
517246375	Invoice	06/20/2022	Uniforms (Blanket PO)	0.00	61.10	
517283930	Invoice	06/20/2022	Uniforms (Blanket PO)	0.00	43.29	
517289453	Invoice	06/27/2022	Uniforms (Blanket PO)	0.00	66.24	
517289454	Invoice	06/27/2022	Uniforms (Blanket PO)	0.00	76.10	
517289455	Invoice	06/27/2022	Uniforms (Blanket PO)	0.00	61.10	
00822	NESTLE WATERS	07/11/2022	Regular	0.00	145.90	55507
12F0025664277	Invoice	06/01/2022	water service	0.00	145.90	
00837	NORTHSTAR CHEMICAL	07/11/2022	Regular	0.00	9,448.50	55508
222879	Invoice	06/30/2022	ferric service	0.00	3,822.24	
224431	Invoice	06/30/2022	ferric service	0.00	3,011.46	
225682	Invoice	06/16/2022	Chemicals supply Blanket PO	0.00	399.49	
225683	Invoice	06/16/2022	Chemicals supply Blanket PO	0.00	217.90	
225684	Invoice	06/30/2022	CL2 service	0.00	1,997.41	
00859	OWEN EQUIPMENT	07/11/2022	Regular	0.00	1,123.00	55509
00056776	Invoice	06/30/2022	hose and gun for vactor truck	0.00	1,123.00	
00879	PG & E	07/11/2022	Regular	0.00	50.48	55510
0203199	Invoice	06/24/2022	UTILITIES	0.00	50.48	
01360	SHORELINE ENVIRONMENTAL ENGINEERING	07/11/2022	Regular	0.00	2,227.50	55511
949	Invoice	06/22/2022	COH 2021 Consumer Confidence Report	0.00	2,227.50	
01599	SMILE BUSINESS PRODUCTS, INC	07/11/2022	Regular	0.00	175.66	55512
1047419	Invoice	06/27/2022	COPIES	0.00	175.66	
01093	SYNAGRO WEST, LLC	07/11/2022	Regular	0.00	21,460.09	55513
29621	Invoice	05/01/2022	Sludge Disposal Blanket PO	0.00	8,824.60	
30252	Invoice	06/06/2022	Sludge Disposal Blanket PO	0.00	12,635.49	
01176	USA BLUE BOOK	07/11/2022	Regular	0.00	1,726.65	55514
014199	Invoice	06/30/2022	parts	0.00	232.37	
934663	Invoice	06/30/2022	pump for cl2	0.00	1,494.28	
01192	VISION SERVICE PLAN	07/11/2022	Regular	0.00	514.46	55515
3208685	Invoice	06/19/2022	MEDICAL INSURANCE WITHHELD- JUNE	0.00	514.46	
00543	W.W. GRAINGER, INC.	07/11/2022	Regular	0.00	1,111.09	55516
9337392808	Invoice	06/30/2022	chisels for jackhammer and welder	0.00	1,111.09	

Check Report

Date Range: 07/09/2022 - 07/20/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
01206	WARDEN'S OFFICE	07/11/2022	Regular	0.00	555.75	55517
2079457-0	Invoice	06/30/2022	ink	0.00	555.75	
00005	A&A PORTABLES, INC	07/18/2022	Regular	0.00	80.78	55518
114-13210098	Invoice	06/30/2022	Fence Rental	0.00	80.78	
01715	Advanced GEO Inc	07/18/2022	Regular	0.00	8,750.00	55519
33007	Invoice	06/30/2022	Limited Phase II Enviromental Site	0.00	8,750.00	
01603	Amazon Capital Services, Inc.	07/18/2022	Regular	0.00	613.25	55520
113-1432475-262...	Invoice	06/28/2022	emergency lights for fleet	0.00	547.45	
113-2169430-742...	Invoice	06/28/2022	emergency lights for fleet	0.00	75.50	
1NVC-FHXW-7Q79	Credit Memo	05/25/2022	CREDIT FOR INVOICE 1WN7-VYGY-VYWV	0.00	-9.70	
01384	BACKFLOW APPARATUS & VALVE CO.	07/18/2022	Regular	0.00	71.07	55521
145945	Invoice	03/01/2022	Backflow repair kit	0.00	71.07	
01570	CSG Consultants	07/18/2022	Regular	0.00	2,061.91	55522
B221173	Invoice	06/30/2022	Contract Services Planning/Building	0.00	2,061.91	
00464	EZ NETWORK SOLUTIONS	07/18/2022	Regular	0.00	850.00	55523
41405	Invoice	06/30/2022	IT SERVICES - May	0.00	850.00	
00527	GIBBS MAINTENANCE CO	07/18/2022	Regular	0.00	1,600.00	55524
11181	Invoice	06/30/2022	JANITOR SERVICES - June	0.00	1,600.00	
00528	GILTON SOLID WASTE MANAGE	07/18/2022	Regular	0.00	69,564.96	55525
June2022	Invoice	06/01/2022	GARBAGE SERVICE- June	0.00	69,564.96	
01612	GreatAmerica Financial Svcs.	07/18/2022	Regular	0.00	397.63	55526
31939701	Invoice	06/29/2022	LEASE - June	0.00	397.63	
00614	HUGHSON FARM SUPPLY	07/18/2022	Regular	0.00	160.97	55527
H422207	Invoice	06/14/2022	Blanket PO (hughson farm supply)	0.00	136.42	
H422220	Invoice	06/14/2022	Blanket PO (hughson farm supply)	0.00	10.76	
H423968	Invoice	06/30/2022	Part and Supply Blanket PO	0.00	13.79	
01596	JHC LLC	07/18/2022	Regular	0.00	1,048.72	55528
2022-0305H	Invoice	06/30/2022	Assistance w/Recycling Mandates & Progra...	0.00	1,048.72	
01256	JOSEPHINE'S SPECIALTIES	07/18/2022	Regular	0.00	32.50	55529
000600	Invoice	06/10/2022	Logo on Shirts	0.00	32.50	
01435	North Valley Labor Compliance Services	07/18/2022	Regular	0.00	750.00	55530
004930	Invoice	06/30/2022	Phase II, Tank Construction	0.00	750.00	
01588	Resources Recycling & Recovery	07/18/2022	Regular	0.00	30.77	55531
0000001449350	Invoice	05/30/2022	Unspent funds for Beverage Container Paym...	0.00	30.77	
01115	THE HOME DEPOT CRC	07/18/2022	Regular	0.00	973.81	55532
INV0007290	Invoice	06/06/2022	Parts, Tools	0.00	973.81	
01152	TYLER TECHNOLOGIES	07/18/2022	Regular	0.00	300.00	55533
025-384464	Invoice	06/21/2022	Financial Management	0.00	150.00	
025-384537	Invoice	06/21/2022	Project Accounting	0.00	150.00	
01171	URBAN FUTURES INCORP	07/18/2022	Regular	0.00	337.50	55534
0622-015	Invoice	06/30/2022	Professional Services - Hourly Doug Anderson	0.00	337.50	
01225	WILLDAN ENGINEERING	07/18/2022	Regular	0.00	525.00	55535
00336353	Invoice	06/17/2022	City Engineering Services	0.00	525.00	
01420	CALIFORNIA STATE DISBURSEMENT UNIT	07/20/2022	Regular	0.00	224.12	55536

Check Report

Date Range: 07/09/2022 - 07/20/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INV0007456	Invoice	07/15/2022	INCOME WITHHOLDING FOR CHILD SUPPORT	0.00	224.12	

Bank Code Payable Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	89	49	0.00	194,016.76
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	89	49	0.00	194,016.76

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	89	49	0.00	194,016.76
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	89	49	0.00	194,016.76

Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH/CONSOLIDATED CASH	7/2022	194,016.76
			194,016.76



CITY COUNCIL AGENDA ITEM NO. 3.3

SECTION 3: CONSENT CALENDAR

Meeting Date: July 25, 2022
Subject: Adopt Resolution No. 2022-35, Approving the Agreement for Property Tax Consulting/Audit Services with HdL Coren & Cone for Property Tax Management, Audit and Information Services
Enclosure: Agreement for Property Tax Consulting/Audit Services
Presented By: Anna Nicholas, Director of Finance & Admin. Services

Approved By: Merry Mayhew
City Manager

Staff Recommendation:

1. Adopt Resolution No. 2022-35, approving an Agreement for Property Tax Consulting/Audit Services with HdL Coren & Cone, a California Corporation.
2. Authorize the City Manager to execute the Agreement for Property Tax Consulting/Audit Services with HdL Coren & Cone.

Background and Overview:

The estimation of property tax revenue is a tool City staff use during budget planning and monitoring processes throughout the fiscal year. City staff continually analyze best practices for budgeting processes, City operations, and maximizing the use of technology to assist in forecasting and capturing revenue, including property tax revenue. Through research and analysis, City staff have identified an effective property tax management program administered by HdL Coren & Cone, hereinafter referred to as HdLCC. The agreement for the property tax management program will assist the City with property tax revenue forecasting and monitoring, data analysis, and property tax auditing including misallocated revenue recovery. The addition of this property tax management program to the City's financial tools will benefit the City with the ability to fine-tune property tax revenue estimates which are used as one source of General Fund revenue to balance out General Fund expenditures through the annual budgeting process.

Discussion:

HdLCC currently provides ongoing services to over 240 California agencies in the areas of property tax management, audit, and information services. The company maintains annual Stanislaus County property tax records that date back to 2002 and maintains a current Stanislaus County database. HdLCC has working relationships with the Stanislaus County property tax team and is familiar with the County of Stanislaus through already established databases and developed audit techniques.

Through the Property Tax Consulting/Audit Services Agreement with HdLCC, the City will have an established property tax management process that will contain methods to verify property tax revenues and potentially increase property tax revenues, and estimated revenues, through an established system of continual monitoring, identification, and reconciliation to county records.

Some of the benefits the City will gain through the HdLCC Property Tax Consulting/Audit Services Agreement are:

- Listings of property transfers and listings of major property owners in the City, including the assessed property value
- Property tax revenue estimates to be received during the fiscal year
- One and five-year budget projections for property tax revenue which goes into the General Fund
- HdLCC web-based software application to access the City's property tax data
- Ability to use the software for property tax revenue projections with the ability to estimate the property tax revenue generated by new subdivisions, or by specific geo regions within the City

Fiscal Impact:

The annual contract amount for the Agreement for Property Tax Consulting/Audit Services with HdL Coren & Cone is \$5,650.00. This amount has been accounted for in the Preliminary FY 2022-23 budget from Fund 100, Department 1025 (General Fund-Finance).

**CITY COUNCIL
CITY OF HUGHSON
RESOLUTION NO. 2022-35**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON APPROVING
THE AGREEMENT FOR PROPERTY TAX CONSULTING/AUDIT SERVICES WITH
HDL COREN & CONE FOR PROPERTY TAX MANAGEMENT, AUDIT AND
INFORMATION SERVICES**

WHEREAS, property tax revenues can be verified and potentially increased through a system of continuous monitoring, identification and reconciliation to county records; and

WHEREAS, an effective program of property tax management will assist the City of Hughson in fiscal, economic and community development planning; and

WHEREAS, the City desires the property tax data-based reports and data analysis required to effectively manage the City property tax base and identify and recover revenues misallocated within the City, or to other jurisdictions; and

WHEREAS, HdL Coren and Cone is a state-wide expert in such data analysis with over 240 public agency clients for whom such services are performed and has the programs, equipment, data and personnel required to deliver the property tax services referenced herein; and

WHEREAS, the City desires to enter into an agreement for such services with HdL Coren and Cone.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Hughson does hereby approve the Agreement with HdL Coren and Cone for property tax consulting/audit services, attached hereto as "Attachment A", and authorize the City Manager or his/her designee to sign the agreement.

PASSED AND ADOPTED by the City Council of the City of Hughson at its regularly scheduled meeting on this 25th day of July 2022 by the following roll call vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

»
»
»
»

APPROVED:

GEORGE CARR, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

CITY OF HUGHSON

AGREEMENT FOR PROPERTY TAX CONSULTING/AUDIT SERVICES

This AGREEMENT (the “Agreement”) is made and entered into as of the ____ day of _____, 2022 by and between the CITY OF HUGHSON, a municipal corporation hereinafter called CITY, and HdL Coren & Cone, a California Corporation hereinafter called CONTRACTOR.

RECITALS

WHEREAS, property tax revenues can be verified and potentially increased through a system of continuous monitoring, identification and reconciliation to county records; and

WHEREAS, an effective program of property tax management will assist the CITY in fiscal, economic and community development planning; and

WHEREAS, CITY desires the property tax data based reports and data analysis required to effectively manage the CITY property tax base and identify and recover revenues misallocated within the CITY, or to other jurisdictions; and

WHEREAS, CONTRACTOR is a state-wide expert in such data analysis with over 240 public agency clients for whom such services are performed and has the programs, equipment, data and personnel required to deliver the property tax services referenced herein;

WHEREAS, CITY prefers to pay for certain of such services through a contingency arrangement where payment is made from monies recovered and CONTRACTOR is willing to base its compensation on such a risk-based formula.

NOW, THEREFORE, CITY and CONTRACTOR, for the consideration hereinafter described, mutually agree as follows:

1.0 DEFINITIONS

For purposes of this Agreement, the following terms shall have the meaning stated below:

Audit Review: “Audit” or “Audit Review” shall mean the comparison of databases to ensure that parcels are correctly coded with the appropriate tax rate area to return revenue to the client city. Audits include the secured and unsecured tax rolls and where secured records are corrected; the corresponding unsecured records related to those properties are also corrected. A review of the calculation methodologies developed by auditor/controller offices in the administration of property tax is made to ensure compliance. New annexations are audited the 1st or 2nd year after the area’s adoption due to the timing of LAFCO and the State Board of Equalization in assigning new tax rate areas and county processing of those changes.

County: “County” shall mean the County in which the CITY is located.

Data Base: “Data Base” shall mean a computerized listing of property tax parcels and information compiled for CITY from information provided by the County.

Days: “Days” shall mean calendar days.

Property Tax Roll: “Property Tax Roll” shall mean the assessed values of parcels on the secured and unsecured lien date rolls as reported by the County.

Proprietary Information: “Proprietary Information” shall be the reports, technical information, compilations of data, methodologies, formula, software, programs, technologies and other processes previously designed and developed by CONTRACTOR and used in the performance of the services hereunder.

Successor Agency: “Successor Agency” means the City's administration pursuant to Section 34176 of the Health and Safety Code of the former community redevelopment agency of CITY).

Recovered/Reallocated Revenue: “Recovered or Reallocated Revenue” shall mean additional revenue received as a result of an audit or review of properties submitted for correction or for corrections due erroneous calculations or incorrect methods of distributing revenue discovered by the CONTRACTOR and then made by county agencies which result in a return of additional revenue to the AGENCY. Reviews of AGENCY administered pass throughs are performed to ensure the correctness of distributions being made to participating agencies.

Scope of Services: “Scope of Services” shall mean all of the Base Services specified in Section 2.0, the Optional Services in Section 3.0, the Additional Services in Section 4.0, or any other services rendered hereunder.

TRA: “Tax Rate Area” shall mean the area subject to the tax rate.

2.0 BASE SERVICES

The CONTRACTOR shall perform all of the following duties as part of the Base Services provided hereunder, unless otherwise specified in writing by the Contract Officer:

2.1 Analysis And Identification Of Misallocation Errors (Contingent Fee)

(a) In the first year of this Agreement, and as necessary thereafter but not less than once every five (5) years, CONTRACTOR shall conduct an analysis to identify and verify in the CITY parcels on the secured Property Tax Roll which are not properly attributed to the CITY, and will provide the correct TRA designation to the proper County agency. Typical errors include parcels assigned to incorrect TRAs within the CITY or an adjacent city, and TRAs allocated to wrong taxing agencies.

(b) CONTRACTOR shall annually reconcile the annual auditor-controller assessed valuations report to the assessor's lien date rolls and identify discrepancies.

(c) CONTRACTOR shall annually review parcels on the unsecured Property Tax Roll to identify inconsistencies such as value variations, values being reported to a mailing address rather than the situs address, and errors involving TRAs (to the extent records are available).

(d) CONTRACTOR may audit general fund or tax increment property tax revenue or other revenues attributable to the CITY departments, districts, (including but not limited to base year value audits; administration of tax sharing agreements; tax increment allocation reviews; county allocation and payments reviews).

2.2 Annual Services (Fixed Fee)

Annually, after the Property Tax Roll is available:

(a) CONTRACTOR shall establish a Data Base for CITY available through CONTRACTOR'S online property tax application

(b) Utilizing the Data Base, CONTRACTOR will provide:

(1) A listing of the major property owners in the CITY, including the assessed value of their property.

(2) A listing of the major property tax payers, including an estimate of the property taxes.

(3) A listing of property tax transfers which occurred since the prior lien date.

(4) A listing of parcels that have not changed ownership since the enactment of Proposition XIII A.

(5) A comparison of property within the CITY by county-use code designation.

(6) A listing by parcel of new construction activity to identify non-residential parcels with new construction activity and to provide reports for use in the CITY's preparation of Gann (Propositions 4 and 111) State Appropriation Limit calculations.

(7) A listing of multiple owned parcels.

(8) A listing of absentee owner parcels.

(9) Calculate an estimate of property tax revenue anticipated to be received for the fiscal year by the CITY. This estimate is based upon the initial information provided by the County and is subject to modification. This estimate shall not be used to secure the indebtedness of the CITY.

(10) Development of historical trending reports involving taxable assessed values for the CITY, median and average sales prices, foreclosure activity and related economics trends.

(11) Upon written request, analyses based on geographic areas designated by the CITY to include assessed valuations and square footage computations for use in community development planning.

(12) One and five-year budget projections for the city general fund and special districts. This report is interactive for tax modeling.

2.3 Successor Agency Services

Successor Agency Services including but not limited to:

- (a) Annual tax increment projections and, as requested, cash flow analysis for the Successor Agency by Project Area
- (b) Review of Redevelopment Obligation Payment Schedules (ROPS) as requested.
- (c) Provide property tax information to the Oversight Board at the direction of the Successor Agency
- (d) Provide access to the Oversight Board to City and former redevelopment agency documents at the direction of the Successor Agency
- (e) Monitor the County distribution of tax-sharing revenues to the taxing entities of the former redevelopment agency
- (f) Advice and consultation on the City/Successor Agency's preparation of required reports, such as revenue projections; review of Recognized Obligation Payment Schedules (ROPS), submittals to the Oversight Board and/or County or State agencies, and new or revised legislative requirements
- (g) Analysis of legislative and judicial matters impacting Redevelopment Property Tax Trust Fund (RPTTF) revenues to the Successor Agency and to the City.

2.4 Quarterly Services/Monthly Services (Fixed Fee)

The CONTRACTOR shall perform the following services quarterly:

- (a) A listing of property tax appeals filed on properties in the CITY (selected counties).
- (b) A listing of property transfers that have occurred since the last report.

(c) Monthly update of CONTRACTOR'S web-based software program to include parcel transfer data and, in select counties, appeal updates.

2.5 On-Going Consultation (Fixed Fee)

During the term of this Agreement, CONTRACTOR will serve as the CITY's resource staff on questions relating to property tax and assist in estimating current year property tax revenues. On-going consultation would include, but not be limited to, inquiries resolved through use of the CITY's data base.

3.0 OPTIONAL SERVICES

The following services are available on a time and materials basis:

3.1 Specified Data

Generation of specialized data-based reports which would require additional programming, the purchase of additional data, costs for county staff research, or similar matters not necessary to carry out services outlined in Section 2.0.

3.2 County Research

Any research with County agencies for which CONTRACTOR does not have a current database.

3.3 Bond Services

Bond services are available for a fixed negotiated fee, including:

- (a) Tax Allocation Bonds fiscal consultant reports
- (b) Mello-Roos Special Tax studies

3.4 Additional Meetings Requested

Meetings in excess of the annual meeting to review the analysis of property tax data, trending information, and other findings with AGENCY shall be considered an Optional Service.

4.0 ADDITIONAL SERVICES

CITY shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written order is first given by the Contract Officer to the Contractor, incorporating therein any material adjustment in the contract and/or the time to perform this Agreement, which said adjustments are subject to the written approval of the Contractor. Any increase in compensation of up to \$75,000, or in the time to perform of up to one hundred eighty

(180) days may be approved by the Contract Officer. Any greater increases, taken either separately or cumulatively must be approved by the City Council. It is expressly understood by Contractor that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services or reasonably contemplated therein.

5.0 OBLIGATIONS OF THE PARTIES WITH RESPECT TO SERVICES

5.1 City Materials and Support

CITY agrees to provide the following information:

1. Current CITY maps and zoning map;
2. A copy of reports received by the CITY annually from the Auditor-Controller's office detailing assessed values (secured, unsecured and utilities), as well as unitary values for reconciliation analysis;
3. Parcel listing and maps of CITY parcel annexations since the lien date roll;
4. A listing of completed new construction projects with Assessor's map book, page and parcel numbers (APN) for proper identification and tracking for two years prior to the date of this Agreement. If the data does not include the APN information, CONTRACTOR will research this information at an additional cost;
5. A listing of the CITY levies assessment districts and direct assessments.

5.2 Compliance with Law

All services rendered hereunder shall be provided in accordance with all ordinances, resolutions, statutes, rules, and regulations of the CITY and any Federal, State or local governmental agency having jurisdiction in effect at the time service is rendered.

5.3 License, Permits, Fees and Assessments

CONTRACTOR shall obtain such licenses, permits and approvals (collectively the "Permits") as may be required by law for the performance of the services required by this Agreement. CITY shall assist CONTRACTOR in obtaining such Permits, and CITY shall absorb all fees, assessments and taxes which are necessary for any Permits required to be issued by CITY.

5.4 Further Responsibilities of Parties

Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in good faith to execute all instruments, prepare all documents and take all actions as may be reasonably necessary to carry out the purposes of this Agreement. Unless hereafter specified, neither party shall be responsible for the service of the other.

6.0 CONSIDERATION

6.1 Base Fixed Fee Services

CONTRACTOR shall provide the Base Services described in Section 2.0 above, for a fixed annual fee of \$5,650.00 (invoiced quarterly).

The Base Fixed Fee shall be adjusted annually by the California Consumer Price Index (CCPI) for all items as determined by the California Department of Industrial Relations as measured February to February by the California All Urban Consumers index.

6.2 Base Contingent Fee Services

For Base Services pursuant to Section 2.1 which are payable on a contingent basis, CONTRACTOR shall receive 25 percent of net general fund attributable to CITY departments, districts, or funds recovered or reallocated which are directly or indirectly the result of an audit, analysis or consultation performed by CONTRACTOR (including but not limited to base year value audits; administration of tax sharing agreements; tax increment allocation reviews; county allocation reviews). CONTRACTOR shall separate and support said reallocation and provide CITY with an itemized invoice showing all amounts due as a result of revenue recovery or reallocation. CITY shall pay audit fees after Contractor's submittal of evidence that corrections have been made by the appropriate agency. Payment to CONTRACTOR shall be made within thirty (30) days after CITY receives its first remittance advice during the fiscal year for which the correction applies.

6.3 Optional Services

Fees for Optional Services as outlined in Services in Section 3.0 above (except Section 3.3) shall be billed at the following hourly rates:

Partner	\$250 per hour
Principal	\$225 per hour
Programmer	\$200 per hour
Associate	\$175 per hour
Senior Analyst	\$125 per hour
Analyst	\$ 90 per hour
Administrative	\$ 70 per hour

Hourly rates are exclusive of expenses and are subject to adjustment by CONTRACTOR annually. On July 1st of each year CONTRACTOR shall provide CITY with an updated schedule of hourly rates. The rates will not be increased by more than five percent (5%) per year.

6.4 Fees for Bond Services

Services under Section 3.3 above will be determined depending upon the complexity of the bond issue and the time available for completion of the task and will be mutually agreed to be the parties.

6.5 Indirect Expenses

Except as specified above, no other charges shall be made for direct or indirect expenses incurred by CONTRACTOR in performing the services in the Scope of Services including for administrative overhead, salaries of CONTRACTOR'S employees, travel expenses or similar matters.

6.6 Due Date

All fees are due 30 days immediately following billing. All amounts that are not paid when due shall accrue interest from the due date at the rate of one percent per month (12% per annum).

7.0 TERM PERFORMANCE SCHEDULE

7.1 Time of Essence

Time is of the essence in the performance of this Agreement.

7.2 Schedule of Performance

CONTRACTOR shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall perform all services within the time period(s) established in the "Schedule of Performance" attached hereto as Exhibit "A", and incorporated herein by this reference. When requested by the CONTRACTOR, extensions to the time period(s) specified in the Schedule of Performance may be approved in writing by the Contract Officer but not exceeding one hundred eighty (180) days cumulatively.

7.3 Force Majeure

The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the CONTRACTOR, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the CITY, if the CONTRACTOR shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes of the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified.

7.4 Term

Unless earlier terminated in accordance with Section 11.6 of this Agreement, this Agreement shall continue in full force and effect for five (5) years, and, unless a notice of termination is given on the fourth anniversary date, shall be automatically extended from year to year until and such notice shall be given.

8.0 COORDINATION OF WORK

8.1 Representative of Contractor

The following principals of CONTRACTOR are hereby designated as being the principals and representatives of CONTRACTOR authorized to act in its behalf with respect to the work specified herein and make all decisions in connection therewith:

Nichole Cone-Morishita
HdL COREN & CONE
120 S State College Boulevard, Suite 200
Brea, California 92821

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principals were a substantial inducement for CITY to enter into this Agreement. Therefore, the foregoing principals shall be responsible during the term of this Agreement for directing all activities of CONTRACTOR and devoting sufficient time to personally supervise the services hereunder. For purposes of this Agreement, the foregoing principals may not be replaced nor may their responsibilities be substantially reduced by CONTRACTOR without the express written approval of CITY.

8.2 Contract Officer

The Contract Officer shall be such person as may be designated by the City Manager of CITY. It shall be the CONTRACTOR'S responsibility to assure that the Contract Officer is kept informed of the progress of the performance of the services and the CONTRACTOR shall refer any decisions which must be made by CITY to the Contract Officer. Unless otherwise specified herein, any approval of CITY required hereunder shall mean the approval of the Contract Officer. The Contract Officer shall have authority to sign all documents on behalf of the CITY required hereunder to carry out the terms of this Agreement.

8.3 Prohibition Against Subcontracting or Assignment

The experience, knowledge, capability and reputation of CONTRACTOR, its principals and employees were a substantial inducement for the CITY to enter into this Agreement. Therefore, CONTRACTOR shall not contract with any other entity to perform in whole or in part the services required hereunder without the prior express written approval of the CITY. In addition, neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of CITY. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than fifty percent (50%) of the present ownership and/or control of CONTRACTOR, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any bankruptcy proceeding, this Agreement shall be void. No approved transfer shall release the CONTRACTOR or any surety of CONTRACTOR of any liability hereunder without the express written consent of CITY.

8.4 Independent Contractor

Neither the CITY nor any of its employees shall have any control over the manner, mode or means by which CONTRACTOR, its agents or employees, perform the services required herein, except as otherwise set forth herein. CITY shall have no voice in the selection, discharge, supervision or control of CONTRACTOR'S employees, servants, representatives or agents, or in fixing their number, compensation or hours of service. CONTRACTOR shall perform all services required herein as an independent CONTRACTOR of CITY and shall remain at all times as to CITY a wholly independent CONTRACTOR with only such obligations as are consistent with that role. CONTRACTOR shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of CITY. CITY shall not in any way or for any purpose become or be deemed to be a partner of CONTRACTOR in its business or otherwise or a joint venturer or a member of any joint enterprise with CONTRACTOR.

9.0 INSURANCE AND INDEMNIFICATION

9.1 Insurance

The CONTRACTOR shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to CITY, during the entire term of this Agreement including any extension thereof, the following policies of insurance:

(a) Comprehensive General Liability Insurance. The policy of insurance shall be in an amount not less than either (i) a combined single limit of \$1,000,000 for bodily injury, death and property damage or (ii) bodily injury limits of \$500,000 per person, \$1,000,000 per occurrence and \$1,000,000 products and completed operations and property damage limits of \$500,000 per occurrence and \$500,000 in the aggregate.

(b) Worker's Compensation Insurance. A policy of worker's compensation insurance in such amount as will fully comply with the laws of the State of California and which shall indemnify, insure and provide legal defense for both the CONTRACTOR and the CITY against any loss, claim or damage arising from any injuries or occupational diseases occurring to any worker employed by or any persons retained by the CONTRACTOR in the course of carrying out the work or services contemplated in this Agreement.

(c) Automotive Insurance. A policy of comprehensive automobile liability insurance written on a per occurrence basis in an amount not less than either (i) bodily injury liability limits of \$250,000 per person and \$500,000 per occurrence and property damage liability limits of \$100,000 per occurrence and \$250,000 in the aggregate or (ii) combined single limit liability of \$500,000. Said policy shall include coverage for owned, non-owned, leased and hired cars.

(d) Errors and Omissions (Professional Liability). A policy of professional liability issuance written on a claims-made basis in an amount not less than One Million Dollars (\$1,000,000).

(e) General Requirements. All of the above policies of insurance shall be primary insurance and shall name the CITY, its officers, employees and agents as additional insureds. The insurer shall waive all rights of subrogation and contribution it may have against the CITY, its officers, employees and agents and their respective insurers. All of said policies of

insurance shall provide that said insurance may not be amended or cancelled without providing thirty (30) days prior written notice by registered mail to the CITY. In the event any of said policies of insurance are cancelled, the CONTRACTOR shall, prior to the cancellation date, submit new evidence of insurance in conformance with this Section 9.0 to the Contract Officer. No work or services under this Agreement shall commence until the CONTRACTOR has provided the CITY with Certificates of Insurance or appropriate insurance binders evidencing the above insurance coverages and said Certificates of Insurance or binders are approved by the CITY.

9.2 Indemnification

CONTRACTOR agrees to indemnify the CITY, its officers, agents and employees against, and will hold and save them and each of them harmless from, any and all actions, suits, claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions or liabilities, (herein “claims or liabilities”) that may be asserted or claimed by any person, firm or entity arising out of or in connection with the negligent performance of the work, operations or activities of CONTRACTOR, its agents, employees, subcontractors, or invitees, provided for herein, or arising from the negligent acts or omissions of CONTRACTOR hereunder, or arising from CONTRACTOR’S negligent performance of or failure to perform any term, provision, covenant or condition of this Agreement, whether or not there is concurrent passive or active negligence on the part of the CITY, its officers, agents or employees but excluding such claims or liabilities arising from the sole negligence or willful misconduct of the CITY, its officers, agents or employees, who are directly responsible to the CITY.

9.3 Sufficiency of Insurer or Surety

Insurance or bonds required by this Agreement shall be satisfactory only if issued by companies qualified to do business in California, rated “A” or better in the most recent edition of Best Rating Guide, The Key Rating Guide or in the Federal Register, and only if they are of a financial category Class VII or better, unless such requirements are waived by the Risk Manager of the CITY due to unique circumstances. In the event the Risk Manager of CITY (“Risk Manager”) determines that the work or services to be performed under this Agreement creates an increased or decreased risk of loss to the CITY, the CONTRACTOR agrees that the minimum limits of the insurance policies and the performance bond required by this Section 9.0 may be changed accordingly upon receipt of written notice from the Risk Manager; provided that the CONTRACTOR shall have the right to appeal a determination of increased coverage by the Risk Manager to the CITY Council of CITY within 10 days of receipt of notice from the Risk Manager.

10.0 RECORDS AND REPORTS

10.1 Reports

CONTRACTOR shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer shall require.

10.2 Records

CONTRACTOR shall keep, and require subcontractors to keep, such books and records as shall be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of CITY, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of three (3) years following completion of the services hereunder, and the CITY shall have access to such records in the event any audit is required.

10.3 Non-Disclosure of Proprietary Information

In performing its duties under this Agreement, CONTRACTOR will produce reports, technical information and other compilations of data to CITY. These reports, technical information and compilations of data are derived by CONTRACTOR using methodologies, formulae, programs, techniques and other processes designed and developed by CONTRACTOR at a substantial expense. CONTRACTOR'S reports, technical information, compilations of data, methodologies, formulae, software, programs, techniques and other processes designed and developed by CONTRACTOR shall be referred to as Proprietary Information. CONTRACTOR'S Proprietary Information is not generally known by the entities with which CONTRACTOR competes.

CONTRACTOR desires to protect its Proprietary Information. Accordingly, CITY agrees that neither it nor any of its employees, agents, independent contractors or other persons or organizations over which it has control, will at any time during or after the term of this Agreement, directly or indirectly use any of CONTRACTOR'S Proprietary Information for any purpose not associated with CONTRACTOR'S activities. Further, CITY agrees that it nor any of its employees, agents, independent contractors or other persons or organizations over which it has control, will disseminate or disclose any of CONTRACTOR'S Proprietary Information to any person or organization not connected with CONTRACTOR, without the express written consent of CONTRACTOR. The CITY also agrees that consistent with its obligations under the California Public Records Act and related disclosure laws, it will undertake all necessary and appropriate steps to maintain the proprietary nature of CONTRACTOR'S Proprietary Information.

Subject to the provisions of Section 10.4 below, any use of the Proprietary Information or any other reports, records, documents or other materials prepared by CONTRACTOR hereunder for other projects and/or use of uncompleted documents without specific written authorization by the CONTRACTOR will be at the CITY's sole risk and without liability to CONTRACTOR, and the CITY shall indemnify the CONTRACTOR for all damages resulting therefrom.

10.4 Release of Documents Pursuant to Public Records Act

Notwithstanding any other provision in this Agreement, all obligations relating to disclosure of Proprietary Information remain subject to the Freedom of Information Act or California Public Records Act, Cal. Gov't Code §§ 6250 et seq. (collectively, the "PRA"). The Parties intend that if CITY is served with a request for disclosure under the PRA, or any similar statute, the CITY in good faith will make the determination as to whether the material is disclosable

or exempt under the statute, and shall resist the disclosure of Proprietary Information which is exempt from disclosure to the extent allowable under the law. CITY shall advise CONTRACTOR in writing five (5) days prior to the intended disclosure of any decision to disclose Proprietary Information, and the reasons therefore, and if CONTRACTOR then timely advises CITY in writing that it objects to the disclosure, CITY shall not disclose the information. In such case, CONTRACTOR shall then be solely liable for defending the non-disclosure and shall indemnify and hold CITY harmless for such nondisclosure.

11.0 ENFORCEMENT OF AGREEMENT

11.1 California Law

This Agreement shall be construed and interpreted both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Los Angeles, State of California, or any other appropriate court in such county, and CONTRACTOR covenants and agrees to submit to the personal jurisdiction of such court in the event of such action.

11.2 Disputes

In the event of any dispute arising under this Agreement, the injured party shall notify the injuring party in writing of its contentions by submitting a claim therefor. The injured party shall continue performing its obligations hereunder so long as the injuring party commences to cure such default within ten (10) days of service of such notice and completes the cure of such default within forty-five (45) days after service of the notice, or such longer period as may be permitted by the injured party; provided that if the default is an immediate danger to the health, safety and general welfare, such immediate action may be necessary. Compliance with the provisions of this Section shall be a condition precedent to termination of this Agreement for cause and to any legal action, and such compliance shall not be a waiver of any party's right to take legal action in the event that the dispute is not cured, provided that nothing herein shall limit CITY's or the CONTRACTOR'S right to terminate this Agreement without cause pursuant to Section 11.6.

11.3 Waiver

No delay or omission in the exercise of any right or remedy by a nondefaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

11.4 Rights and Remedies are Cumulative

Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or

different times, of any other rights or remedies for the same default or any other default by the other party.

11.5 Legal Action

In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement.

11.6 Termination Prior to Expiration of Term

This Section shall govern any termination of this Agreement. The Parties reserve the right to terminate this Agreement at any time, with or without cause, upon forty-five (45) days' written notice to the non-terminating party, except that where termination is for cause, the Parties will comply with the dispute resolution process in Section 11.2. Upon issuance of any notice of termination, CONTRACTOR shall immediately cease all services hereunder except such as may be specifically approved by the Contract Officer. The CONTRACTOR shall be entitled to compensation for all services rendered prior to the effective date of the notice of termination and for any services authorized by the Contract Officer thereafter. In the event of termination without cause pursuant to this Section, the terminating party need not provide the non-terminating party with the opportunity to cure pursuant to Section 11.2.

11.7 Attorneys' Fees

If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees. Attorney's fees shall include attorney's fees on any appeal, and in addition a party entitled to attorney's fees shall be entitled to all other reasonable costs for investigating such action, taking depositions and discovery and all other necessary costs the court allows which are incurred in such litigation. All such fees shall be deemed to have accrued on commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

12.0 CITY OFFICERS AND EMPLOYEES: NON-DISCRIMINATION

12.1 Non-liability of CITY Officers and Employees

No officer or employee of the CITY shall be personally liable to the CONTRACTOR, or any successor in interest, in the event of any default or breach by the CITY or for any amount which may become due to the CONTRACTOR or to its successor, or for breach of any obligation of the terms of this Agreement.

13.3 Integration; Amendment

It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. This Agreement may be amended at any time by the mutual consent of the parties by an instrument in writing.

13.4 Severability

In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

13.5 Corporate Authority

The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

IN WITNESS WHEREOF, the parties have executed and entered into this Agreement as of the date first written above.

CITY OF HUGHSON

City Manager

CONTRACTOR:

HdL COREN & CONE
A California Corporation



Nichole Cone-Morishita, CFO

APPROVED AS TO FORM:

EXHIBIT “A”

SCHEDULE OF PERFORMANCE

TIMELINE FOR DELIVERABLES

July/August	Data available for purchase from counties
September 30	Data available on HdLCC’s web-based property tax application
September-October	Unsecured audits performed and forwarded to county assessor
October	Appeals quarterly updates emailed in counties where the data is available
October-February	Delivery of preliminary property tax reports
January	Appeals quarterly updates emailed in counties where the data is available
March/April	General Fund Budget Projections
April	Appeals quarterly updates emailed in counties where the data is available
April/May	Final Books – Addendums emailed to clients
July	Appeals quarterly updates emailed in counties where the data is available
Ongoing	Secured Audits – City Property sales reports City and Successor Agency mid-year budget reviews and budget projections Analytical work at the request of clients Monthly updates of database with property sale information



CITY COUNCIL AGENDA ITEM NO. 3.4

SECTION 3: CONSENT CALENDAR

Meeting Date: July 25, 2022
Subject: Adopt Resolution No. 2022-36, Approving the Agreement for Special Services with Liebert Cassidy Whitmore
Allowing the City to Become Part of the San Joaquin Valley Employment Relations Consortium
Enclosure: Agreement for Special Services
Presented By: Anna Nicholas, Director of Finance & Admin. Services

Approved By: Merry Mayhew
City Manager

Staff Recommendation:

1. Adopt Resolution No. 2022-36, approving the Agreement for Special Services with Liebert Cassidy Whitmore allowing the City to become part of the San Joaquin Valley Employment Relations Consortium.
2. Authorize the City Manager to execute the Agreement for Special Services with Liebert Cassidy Whitmore on an annual basis to maintain membership in the Consortium.

Background and Overview:

City staff continually seek out opportunities for enriched training opportunities for employees. Liebert Cassidy Whitmore hereinafter referred to as LCW, is a well-known employment law firm in the state of California. In addition to legal representation, the firm offers training and education for organizations across the state. LCW has created Employment Relations Consortiums, hereinafter referred to as ERC, so like agencies within specific geographic regions can pool their resources with the purpose of securing quality employment relations training. To make high-quality and fiscally prudent training opportunities available to the City, staff have identified the LCW San Joaquin Valley ERC to be a beneficial membership agreement that will provide the City with employment relations training and other benefits as outlined in the discussion.

Discussion:

Through the formation of thirty-five consortiums in the state, LCW can provide quality training to member agencies on a variety of employment relations topics. These training are useful for human resource professionals, supervisors, and managers. The nearest consortium for the City is the San Joaquin Valley ERC. The consortium has twenty-four member agencies from the San Joaquin Valley region representing different cities, counties, and special districts.

Some of the benefits the City will gain through the ERC membership are:

- Discounted pricing for webinars and seminars
- The LCW monthly newsletter
- Unlimited, complimentary telephone consultations with LCW attorneys
- Ability to attend other consortiums' workshops at no to minimal charge
- Four full days of training on topics such as Supervisor's Guide to Understanding and Managing Employees' Rights, Difficult Conversations, and Supervisor's Guide to Public Sector Employment Law, of which any number of the member agency's employees can attend

Each consortium holds an annual planning meeting to determine which trainings will be most beneficial to the member agencies for the upcoming fiscal year. The City will have direct input each year through the planning process as a member of the San Joaquin Valley ERC. The membership in the consortium will provide the City the ability to participate in a broader range of training topics by pooling costs as a regional group and allow the City access to critical changes in employment law through the newsletter updates. In addition, this membership will support the City's continued efforts to foster employee development which helps with employee retention and overall better risk management practices by having a well-trained workforce. Should the City need to retain Liebert Cassidy Whitmore for any additional services that they offer, it will be under a separate agreement.

Fiscal Impact:

The annual fee for membership in the Liebert Cassidy Whitmore San Joaquin Valley Employment Relations Consortium is \$2,690. This amount has been accounted for in the Preliminary FY 2022-23 budget from Fund 100, Department 1030 (General Fund-Human Resources).

**CITY COUNCIL
CITY OF HUGHSON
RESOLUTION NO. 2022-36**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON APPROVING
THE AGREEMENT FOR SPECIAL SERVICES WITH LIEBERT CASSIDY WHITMORE
ALLOWING THE CITY TO BECOME PART OF THE SAN JOAQUIN VALLEY
EMPLOYMENT RELATIONS CONSORTIUM**

WHEREAS, the City of Hughson has a need to secure expert training and consulting services, which are outside the Agency’s usual course of business, to assist the Agency in its workforce management and employee relations; and

WHEREAS, the City has determined that no less than twenty-three (23) public agencies in the San Joaquin Valley area have the same need and have agreed to enter into agreements with Liebert Cassidy Whitmore and have pooled resources through geographic consortiums; and

WHEREAS, Liebert Cassidy Whitmore is experienced and qualified to perform the special services desired by the City and is willing to perform such services.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Hughson does hereby approve the Agreement with Liebert Cassidy Whitmore for special services, attached hereto as “Attachment A”, and authorize the City Manager or his/her designee to sign the agreement.

PASSED AND ADOPTED by the City Council of the City of Hughson at its regularly scheduled meeting on this 25th day of July 2022 by the following roll call vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

APPROVED:

GEORGE CARR, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

AGREEMENT FOR SPECIAL SERVICES

This Agreement is entered into between the City of Hughson, A Municipal Corporation, hereinafter referred to as "Agency," and the law firm of LIEBERT CASSIDY WHITMORE, A Professional Corporation, hereinafter referred to as "Attorney."

WHEREAS Agency has the need to secure expert training and consulting services to assist Agency in its workforce management and employee relations; and

WHEREAS Agency has determined that no less than twenty-three (23) public agencies in the San Joaquin Valley area have the same need and have agreed to enter into identical agreements with Attorney; and

WHEREAS Attorney is specially experienced and qualified to perform the special services desired by the Agency and is willing to perform such services;

NOW, THEREFORE, Agency and Attorney agree as follows:

Attorney's Services:

During the year beginning July 1, 2022, Attorney will provide the following services to Agency (and the other aforesaid public agencies):

1. Four (4) days of group training workshops covering such employment relations subjects as management rights and obligations, negotiation strategies, employment discrimination and affirmative action, employment relations from the perspective of elected officials, performance evaluation (administering evaluations), grievance and discipline administration for supervisors and managers, planning for and responding to concerted job actions, current court, administrative and legislative developments in personnel administration and employment relations, etc., with the specific subjects covered and lengths of individual workshop presentations to be determined by Agency and the other said local agencies.

It is expressly understood that the material used during these presentations, including written handouts and projected power points are provided solely for the contracted workshops. This agreement warrants there will be no future use of Liebert Cassidy Whitmore material in other trainings or formats without the expressed written permission of Liebert Cassidy Whitmore. Any such use will constitute a violation of this agreement and copyright provisions.

2. Availability of Attorney for Agency to consult by telephone. Consortium calls cover questions that the attorney can answer quickly with little research. They do not include the review of documents, in depth research, written responses (like an opinion letter) or advice on on-going legal matters. The caller will be informed if the question exceeds the scope of consortium calls. Should the caller request, the attorney can assist on items that fall outside the service, but these matters will be billed at the attorney's hourly rate. (See additional services section.)
3. Providing of a monthly newsletter covering employment relations developments.

Fee:

Attorney will provide these special services to Agency for a fee of Two Thousand Six Hundred Ninety Dollars (\$2,690.00) payable in one payment prior to August 1, 2022. The fee, if paid after August 1, 2022 will be \$2,790.00.

Said fee will cover Attorney's time in providing said training and consultative services and the development and printing of written materials provided to attendees at the training programs.

Additional Services:

Attorney shall, as and when requested by Agency, make itself available to Agency to provide representational, litigation, and other employment relations services. The Agency will be billed for the actual time such representation services are rendered, including reasonable travel time, plus any necessary costs and expenses authorized by the Agency.

The range of hourly rates for Attorney time is from Two Hundred Forty to Four Hundred Twenty-Five Dollars (\$240.00 - \$425.00) per hour for attorney staff, Two Hundred Seventy Dollars (\$270.00) per hour for Labor Relations/HR Consultant and from One Hundred Forty-Five to One Hundred Eighty-Five Dollars (\$145.00 - \$185.00) per hour for services provided by paraprofessional and litigation support staff. Attorneys, paraprofessional and litigation support staff bill their time in minimum units of one-tenth of an hour. Attorney reviews its hourly rates on an annual basis and if appropriate, adjusts them effective July 1.

Independent Contractor:

It is understood and agreed that Attorney is and shall remain an independent contractor under this Agreement.

Term:

The term of this Agreement is twelve (12) months commencing July 1, 2022. The term may be extended for additional periods of time by the written consent of the parties.

Condition Precedent:

It is understood and agreed that the parties' aforesaid rights and obligations are contingent on no less than twenty-three (23) local agency employers entering into a substantially identical Agreement with Attorney on or about July 1, 2022.

LIEBERT CASSIDY WHITMORE
A Professional Corporation

CITY OF HUGHSON
A Municipal Corporation

By: 
J. Scott Tiedemann / Managing Partner

By: _____

Date: 7/1/22

Name: _____

Title: _____

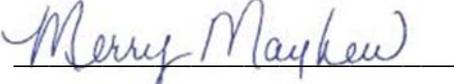
Date: _____



CITY COUNCIL AGENDA ITEM NO. 3.5 SECTION 3: CONSENT CALENDAR

Meeting Date: July 25, 2022
Subject: Adopt Resolution No. 2022-37, Confirming Special Tax Assessments and Levying Special Tax Assessments for Fiscal Year 2022-23 for the Province Place Community Facilities District within the City of Hughson

Presented By: Anna Nicholas, Director of Finance & Admin. Services

Approved By: 
City Manager

Staff Recommendations:

1. Adopt Resolution No. 2022-37, Approving the Special Tax Assessments and levying the Special Tax Assessments for Fiscal Year 2022-23, for the Province Place Community Facilities District.
2. Direct the Harris & Associates Assessment Engineer to file, or cause to be filed, a certified copy of said Resolution and the report for the Province Place Community Facilities District with the Stanislaus County Tax Collector.

Background and Discussion:

The City of Hughson utilizes special financing districts to provide various services and improvements to property owners within the City. The three different types of assessment districts are Landscaping and Lighting Districts (LLD), Benefit Assessment Districts (BAD), and one Community Facility District (CFD).

Each LLD is formed, and the annual assessments are levied, pursuant to the Lighting and Landscaping Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the 1972 Act). The BADs are formed, and annual assessments are levied, pursuant to the Benefit Assessment Act of 1982 (the 1982 Act), Part 1 of Division 2 of the California Government Code. The Community Facilities District was formed, and the annual assessment is levied, pursuant to the Mello-Roos Community Facilities Act of 1982, Part 1 of Division 2 of the 2014 California Government Code (the Act).

The City of Hughson has a Professional Service Agreement with Harris & Associates for the administration of the City's 23 assessment districts: (1) CFD, (15) LLD, and (7) BAD. This agreement includes administrative and engineering services. The annual assessments for the LLDs and BADs are conducted over the course of two City Council meetings, one of which includes a public hearing. The CFD does not require a public hearing and the special tax assessments and the directing of filing the special tax assessments can be set by resolution.

Along with Harris & Associates, the City annually reviews the anticipated costs of maintaining each district for the next fiscal year; establishes assessments attributable to each parcel; and requires a specific assessment amount to be levied through the County property tax roll upon Council approval. Harris & Associates and City staff determined that it would be appropriate to limit changes to the current district budgets based on fiscal necessity. Typically, staff reviews the prior year's budget items, the current fund balances, anticipated expenditures, and the allowable assessment amounts, and incorporates any necessary adjustments for the CFD. The proposed assessments and levies are based on the historical and estimated costs of providing services to maintain the improvements that provide a direct and special benefit to properties within each respective district. Once Council approves the levy and the collection of the assessments, the information will be submitted to the County Auditor-Controller in August 2022, to be included on the Tax Roll for each benefiting parcel for Fiscal Year 2022-23.

Annual Inflationary Adjustment:

The February Consumer Price Index (CPI) is used to determine the Maximum Assessment Rate each year. The February 2022 CPI was 5.12% (rounded). Increases to the annual assessment and levy are indexed to the Consumer Price Index plus three percent based on the U.S. Department of Labor, Bureau of Labor Statistics, reported by the San Francisco/Oakland/San José Urban Wage Earners and Clerical Workers increase. This will annually establish the new inflation-adjusted maximum assessment that may be levied without the necessity of conducting a Proposition 218 ballot proceeding. Although the maximum rate is likely to increase each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate.

Fiscal Impact:

The Province Place Community Facilities District provides the City of Hughson with funding annually for specific services and improvements to properties within its respective approved boundary which goes towards the cost of labor, administration, utilities, equipment, materials, and preparation of the annual budget and tax levy. For Fiscal Year 2022-23, annual assessments are set at \$492.74 per parcel in the CFD, with an estimated total amount of \$19,126, to be collected (Resolution-Exhibit A).

The cost for Professional Services (for LLDs, BAD, and CFD) through Harris & Associates is budgeted annually at \$13,605 for the fiscal year.

**CITY COUNCIL
CITY OF HUGHSON
RESOLUTION NO. 2022-37**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON ESTABLISHING
THE ANNUAL SPECIAL TAX FOR THE CITY OF HUGHSON, PROVINCE PLACE
COMMUNITY FACILITIES DISTRICT, 2017 FOR FISCAL YEAR 2022/23**

WHEREAS, the Hughson City Council (hereafter referred to as the “legislative body”), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a special tax district, all as authorized pursuant to the terms and provisions of the “Mello Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code. Said special tax district is known and designated as Province Place Community Facilities District 2017 (hereafter referred to as the “District”) and,

WHEREAS, the legislative body, by ordinance and as authorized by Section 53340 of the California Government Code, has authorized the levy of a special tax to pay the costs and expenses related to the District and this legislative body desires to establish the specific special tax rate to be collected for the upcoming fiscal year.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE LEGISLATIVE BODY AS FOLLOWS:

Section 1 That the above recitals are true and correct.

Section 2 The maximum special tax rate to be collected for the District for Fiscal Year 2022/23 is hereby determined and established in the table below. A listing of individual parcels, showing the corresponding special tax rate, is attached hereto as “Exhibit A”.

TYPE	SPECIAL TAX RATE
Building Permit Issued as of June 1	Max. Tax = \$628.61 per Parcel
Building Permit Issued as of June 1	Actual Tax = \$492.74 per Parcel
Building Permit Not Issued as of June 1	N/A*

*All building permits have been issued as of June 1, 2020.

Section 3 That the special tax rate shall be increased in an amount not to exceed the annual increase in CPI for the month of February, plus 3%.

Section 4 That the special tax rate as set forth above does not exceed the amount as previously authorized by ordinance of this legislative body and is not in excess of that as previously approved by the qualified electors of the District, and is in compliance with Proposition 218, Section XIII D of the Constitution of the State of California.

Section 5 That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

Preliminary and Incidental Expense and Appurtenant Work and Improvements – the authorized facilities shall be deemed to include the costs and expenses of the following:

- Street maintenance and repairs including curbs, gutters, sidewalks and ramps.
- Municipal Utilities Infrastructure.
- Parks.
- Street Lights – maintenance and electrical/utility costs.
- Storm Drain facilities including manhole covers, catch basins, pipes, drains, and treatment of storm water run-off.
- Landscaping – only collected should the Province Place HOA fail.
- Police services.

The proceeds of the special tax shall be used as set forth above and shall not be used for any other purpose.

Section 6 The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and same procedure and sale in cases of delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting said special taxes.

Section 7 All monies collected shall be paid into a fund for the District, including any reserve fund amounts.

Section 8 The County Auditor is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space marked “public services” or “special tax” or by any other suitable designation, the installment of the special tax and the exact rate of the special tax as stated above.

Section 9 The County Auditor shall then, at the close of the tax collection period, promptly render to the City of Hughson, a detailed report showing the amount(s) of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making such collection.

PASSED AND ADOPTED by the City Council of the City of Hughson at its regularly scheduled meeting on this 25th day of July, 2022 by the following roll call vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

»
»
»
»

APPROVED:

GEORGE CARR, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

EXHIBIT A

2022/23 SPECIAL TAX RATES BY PARCEL

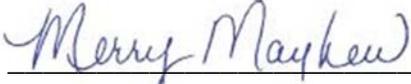
APN	Building Status	Special Tax Levy
180-094-001	Developed	\$492.74
180-094-002	Developed	\$492.74
180-094-003	Developed	\$492.74
180-094-004	Developed	\$492.74
180-094-005	Developed	\$492.74
180-094-006	Developed	\$492.74
180-094-007	Developed	\$492.74
180-094-008	Developed	\$492.74
180-094-009	Developed	\$492.74
180-094-010	Developed	\$492.74
180-094-011	Developed	\$492.74
180-094-012	Developed	\$492.74
180-094-013	Developed	\$492.74
180-094-014	Developed	\$492.74
180-094-015	Developed	\$492.74
180-094-016	Developed	\$492.74
180-094-017	Developed	\$492.74
180-094-018	Developed	\$492.74
180-094-019	Developed	\$492.74
180-094-020	Developed	\$492.74
180-094-021	Developed	\$492.74
180-094-022	Developed	\$492.74
180-094-023	Developed	\$492.74
180-094-024	Developed	\$492.74
180-094-025	Developed	\$492.74
180-094-026	Developed	\$492.74
180-094-027	Developed	\$492.74
180-094-028	Developed	\$492.74
180-094-029	Developed	\$492.74
180-094-030	Developed	\$492.74
180-094-031	Developed	\$492.74
180-094-032	Developed	\$492.74
180-094-033	Developed	\$492.74
180-094-034	Developed	\$492.74
180-094-035	Developed	\$492.74
180-094-036	Developed	\$492.74
180-094-037	Developed	\$492.74
180-094-038	Developed	\$492.74
180-094-039	Developed	\$492.74
		\$19,126.86



CITY COUNCIL AGENDA ITEM NO. 3.6

SECTION 3: CONSENT CALENDAR

Meeting Date: July 25, 2022
Subject: Adopt Resolution No. 2022-38, Ratifying the Agreement with KB Home to Extend the Warranty Bond for the Parkwood Subdivision from One Year to Two Years and Authorize the City Manager to Execute the Agreement
Enclosure: Agreement
Presented By: Carla Jauregui, Acting Community Development Director

Approved By: 
City Manager

Staff Recommendation:

1. Adopt Resolution No. 2022-38, ratifying the Agreement with KB Home to extend the Warranty Bond for specific areas of water and sewer infrastructure, for the Parkwood Subdivision, from one year to two years.
2. Authorize the City Manager to execute the Agreement with KB Home inclusive of any final edits by the City Attorney.

Background and Discussion:

On November 23, 2020, the City Council approved the Parkwood Development Agreement, by Ordinance No. 2020-06. The Development Agreement Conditions require the developer to issue a one-year warranty bond on the Parkwood subdivision infrastructure.

During the construction of the infrastructure, an issue regarding the need to raise the sewer to match the tie-in elevation arose. The City Engineer, along with the project engineer and representatives of KB Home met to discuss the appropriate solutions to mitigate the issue swiftly, while maintaining the integrity of the infrastructure as the utmost priority. The solution most acceptable to the City contracted Engineer and the Utilities Superintendent requires using a standard that has been used in the City in the past, most notably in 2002 within the Starn subdivision, that would entail approximately a dozen sections of the water line main crossing beneath the sewer line main. It is notable to point out that since 2002, there

have been no issues with the infrastructure as it relates to these crossings within the Starn subdivision. This solution provides safeguard measures to ensure the safety of the water system, by requiring the lines to be at a minimum of 1' separation and that the water pipe material be constructed of ductal iron with mechanical joints placed at 10' from the center line, additionally, these standards meet the requirements of the Public Health Agency.

While this is an acceptable standard in many cities, the City of Hughson's specifications have not been updated since the early 2000s and do not include this specific standard. The project engineer, Mid-Valley Engineering (MVE), was able to provide evidence to City staff that this solution, which was approved by the City in the past, has been used in many cities including, as stated above, within the City of Hughson with no notable issues.

City staff requested an extension of the standard one-year warranty bond as conditioned by the Development Agreement, as a condition of the agreement to the sewer tie-in solution, for a total of two years. KB Home has agreed to this extension to provide the City with added surety for the specific areas where this cross-over occurs.

This item is to formally ratify this Agreement between the City and KB Home as the original Development Agreement specifically requires a one-year warranty bond for the entirety of the infrastructure, and this additional year specific to this issue is an addendum to that agreement.

Fiscal Impact:

There is no fiscal impact on the City with this agreement. The developer pays for the time that the City contracted engineer works on plan review and issues that arise during construction. The request for the extended warranty ensures that once the City accepts the infrastructure, any issues that may arise within two years are fixed by the developer.

**CITY COUNCIL
CITY OF HUGHSON
RESOLUTION NO. 2022-38**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
ADOPTING RESOLUTION NO. 2022-38, RATIFYING THE AGREEMENT WITH KB
HOMES TO EXTEND THE INDEMNIFICATION OBLIGATION FOR THE PARKWOOD
SUBDIVISION FROM ONE YEAR TO TWO YEARS AND AUTHORIZE THE CITY
MANAGER TO EXECUTE THE AGREEMENT**

WHEREAS, on November 23, 2020, the Hughson City Council approved the Parkwood Development Agreement, by Ordinance No. 2020-06; and

WHEREAS, the Development Agreement Conditions require the developer to issue a one-year warranty bond on the Parkwood subdivision infrastructure; and

WHEREAS, the need for a solution to a sewer elevation issue requires sections of the water line main to cross beneath the sewer line main; and

WHEREAS, the City of Hughson's specifications do not include this as a standard acceptable solution; and

WHEREAS, KB Homes has agreed to extend the indemnification obligation, specific to the portions of the infrastructure system where the sewer lines cross or intersect water lines, for an additional year.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Hughson does hereby ratify the Agreement with KB Home North Bay LLC to extend the indemnification obligation for an additional year specific to the portions where the sewer lines cross or intersect water lines.

PASSED AND ADOPTED by the City Council of the City of Hughson at its regularly scheduled meeting on this 25th day of July, 2022 by the following roll call vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

APPROVED:

GEORGE CARR, Mayor

»
»
»
»

ATTEST:

ASHTON GOSE, Deputy City Clerk

AGREEMENT TO EXTEND INDEMNIFICATION OBLIGATION

Project Name: PARKWOOD SUBDIVISION

Effective Date: July 18, 2022

1. Agreement. The City of Hughson, a California municipal corporation (“City”), and KB Home North Bay LLC, a Delaware limited liability company (“KB”, and as “Developer” as such term is defined in that certain Development Agreement entered into by and between City and KB’s predecessor(s) in interest and recorded February 1, 2021 as Instrument No. 2021-0010355-00 in the Official Records of Stanislaus County, California (“Development Agreement”)), agree as follows: notwithstanding anything in the Development Agreement or any other agreement by and between City and KB to the contrary, KB will indemnify, defend, and hold harmless City, and its council members, officers, employees, agents, and representatives (collectively, “Indemnitee”), against all liability, demands, claims, costs, losses, damages, recoveries, settlements, and expenses (including interest, penalties, attorney fees, accounting fees, and expert witness fees) incurred by Indemnitee, known or unknown, contingent or otherwise, directly or indirectly arising from or related to the design, construction, installation, or performance of the water system within the boundaries of (or otherwise serving) the above-referenced project as to those portions of the system where the water lines cross or intersect sewer lines. The indemnification obligation set forth in the preceding sentence will commence on the date the water infrastructure serving the above-referenced project is accepted by City and end on the date that is 730 days thereafter.

2. Counterparts. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which constitutes one and the same agreement. Delivery of an executed counterpart of this Agreement electronically or by facsimile shall be as effective as delivery of an original signed counterpart of this Agreement.

3. No Other Amendments. Except as modified by this Agreement, all other terms and conditions of the Development Agreement, as amended or modified by prior amendments or this Agreement, and all other agreements ancillary to or connected with the Development Agreement or the above-referenced project, or both, by and between City and KB, remain in full force and effect. This Agreement is executed by each of City’s and KB’s duly-authorized representatives.

The City of Hughson,
a California municipal corporation

KB Home North Bay LLC,
a Delaware limited liability company

By: _____

Name:

Title:

By: 

Name: Oren Hershkovich

Title: Division President



CITY COUNCIL AGENDA ITEM NO. 5.1 SECTION 5: PUBLIC HEARING

Meeting Date: July 25, 2022
Subject: Adopt Resolution No. 2022-39, Confirming Diagrams, Assessments and Reports and Levying Assessments for Fiscal Year 2022-23 for All Landscape and Lighting Districts and All Benefit Assessment Districts within the City of Hughson
Enclosures: FY 2022-23 Engineer's Report LLDs
FY 2022-23 Engineer's Report BADs
Presented By: Anna Nicholas, Director of Finance & Admin. Services
Approved By: *Merry Mayhew*
City Manager

Staff Recommendations:

1. Adopt Resolution No. 2022-39, confirming diagrams, assessments and reports and levying assessments for Fiscal Year 2022-23, for all Landscape and Lighting Districts and all Benefit Assessment Districts within the City of Hughson.
2. Direct the Harris & Associates Assessment Engineer to file, or cause to be filed, a certified copy of said Resolution and the report for each Assessment District with the Stanislaus County Tax Collector.

Background:

The City of Hughson utilizes special financing districts to provide various services and improvements to property owners within the City. The three different types of assessment districts are Landscaping and Lighting Districts (LLD), Benefit Assessment Districts (BAD), and one Community Facility District (CFD).

Each LLD is formed, and the annual assessments are levied, pursuant to the Lighting and Landscaping Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the 1972 Act). The BADs are formed, and annual assessments are levied, pursuant to the Benefit Assessment Act of 1982 (the 1982 Act), Part 1 of Division 2 of the California Government Code. The Community Facilities District was formed, and the annual assessment is levied, pursuant to the Mello-Roos

Community Facilities Act of 1982, Part 1 of Division 2 of the 2014 California Government Code (the Act).

The City of Hughson has a Professional Service Agreement with Harris & Associates for the administration of the City's 23 assessment districts: (1) CFD, (15) LLD, and (7) BAD. This agreement includes administrative and engineering services. The annual assessments for the upcoming fiscal year will be considered for action by the Hughson City Council over two regular meetings to ensure reports are filed with Stanislaus County by August 2022 so the assessments can be placed on the Stanislaus County Property Tax Roll for the upcoming fiscal year. The meeting schedule is as follows:

- June 27, 2022 Direct the filing of the annual reports
- June 27, 2022 Consider the intention to levy and collect the assessments and set a public hearing
- July 25, 2022 Hold the Public Hearing to confirm the intent to levy and collect the assessments

City staff coordinates with Harris & Associates to administer the assessment districts. The City annually reviews the anticipated costs of maintaining each district for the next fiscal year, establishes assessments attributable to each parcel, and requires a specific assessment amount to be levied through the County property tax roll upon Council approval. An annual Engineer's Benefit Assessment (Report) for each district is prepared which describes the individual districts and incorporates any annexations or changes to the districts, the proposed assessments, and the proposed levies for the upcoming fiscal year. The proposed assessments and levies are based on the historical and estimated costs of providing services to maintain the improvements that provide a direct and special benefit to properties within each respective district. The costs of the improvements and the annual levies include all expenditures, deficits, surpluses, revenues, and reserves. In most districts, parcels are assessed proportionately for the special benefit provided by the district.

This process begins when the Council directs Harris and Associates to prepare the documents to file with the County, which is the purpose of Resolution No. 2022-23. The second step in this process is to preliminarily review the reports (attached) and approve a second resolution, Resolution No. 2022-24, which declares the Council's intent to levy and collect the assessments for Fiscal Year 2022-23 and set the public hearing for Council to approve or modify the Engineer's reports. The public hearing was set for the July 25, 2022, City Council meeting.

Following final approval of the Engineer's Reports and confirmation of the assessments, the City Council may order the levy and the collection of the assessments for the 2022-23 Fiscal Year pursuant to the 1972 and 1982 Acts, which is the purpose of the July 25, 2022, meeting. Once Council approves the levy and the collection of the assessments, the information will be submitted to the County Auditor-Controller in August 2022, to be included on the Tax Roll for each benefiting parcel for Fiscal Year 2022-23, after the July 25, 2022, public hearing.

City staff worked with Harris & Associates to develop the proposed budgets for each assessment district and the attached Engineering Reports include the detailed budget information. The costs are a result of reviewing the original formation documents, a validation of assessment rate history, and actual costs incurred. In preparation for the annual assessment process for Fiscal Year 2022-23, Harris & Associates and City staff determined that it would be appropriate to limit changes to the current district budgets based on fiscal necessity. Staff review the prior year's budget items, the current fund balances, and the allowable assessment amounts, and incorporates any necessary adjustments for each district. For Fiscal Year 2022-23, City staff continued work to minimize administrative costs and propose infrastructure improvements, as permitted, in districts with no structural deficits and healthy reserves.

Generally, authorized improvements and services within LLDs include maintenance landscaping, irrigation systems, street tree maintenance, removal, and replacement, graffiti removal, and street lighting maintenance and energy costs. Generally, authorized improvements and services within BADs include drainage infrastructure maintenance, retention basin maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance and graffiti abatement.

In early 2020, staff proposed to hold a Proposition 218 Assessment Rate Increase election in the 2019-20 Fiscal Year which would take effect for the 2021-22 assessments to address the districts that are under-funded and that do not include annual inflationary adjustments. However, given the fiscal strain that the COVID-19 pandemic may have had on residents, staff decided to hold off on proposing an increase in assessment rates. City staff plan to pursue the Proposition 218 process to take effect in near future fiscal years. Should the Proposition 218 process be completed and approved by voters, this process will either implement an annual assessment rate escalator for those districts that lack an escalator and/or implement a rate increase to address deficiencies. Currently, seven LLDs lack an annual escalator and three carry significant negative fund balances. If increases are not approved, significant reductions in service levels will be required in districts.

Annual Inflationary Adjustment:

The February Consumer Price Index (CPI) is used to determine the Maximum Assessment Rate each year. The February 2022 CPI was 5.12% (rounded). Increases to the annual assessment and levy are indexed to the Consumer Price Index plus three percent based on the U.S. Department of Labor, Bureau of Labor Statistics, reported by the San Francisco/Oakland/San José Urban Wage Earners and Clerical Workers increase. This will annually establish the new inflation-adjusted maximum assessment that may be levied without the necessity of conducting a Proposition 218 ballot proceeding. Although the maximum rate is likely to increase each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate.

Public Participation:

Public participation is provided pursuant to the provisions of Proposition 218 for the tax levy of the Benefit Assessment Districts and the Landscape and Lighting Assessment Districts. A public hearing is not required for the Community Facilities District. Changes that require an affirming ballot process are not involved in this action. The scheduled Public Hearing provides impacted property owners the opportunity to address the Council regarding any proposed changes to their assessments. Upon adoption of Resolution 2022-23 and Resolution 2022-24, on June 27, 2022, a Public Hearing was set for July 25, 2022.

Fiscal Impact:

The Landscaping and Lighting Districts and the Benefit Assessment Districts provide the City of Hughson with funding annually to provide specific services and improvements to properties within their respective approved boundaries. For Fiscal Year 2022-23, annual assessments for LLDs and BADs are expected to generate approximately \$318,000 which goes towards the cost of labor, administration, utilities, equipment, materials, and preparation of the annual Engineer's Report.

The cost for Professional Services through Harris & Associates is budgeted annually at \$13,605 for the fiscal year.

**CITY COUNCIL
CITY OF HUGHSON
RESOLUTION NO. 2022-39**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON CONFIRMING
DIAGRAMS, ASSESSMENTS AND REPORTS AND LEVYING ASSESSMENTS FOR
FISCAL YEAR 2022-23 FOR ALL LANDSCAPE AND LIGHTING DISTRICTS, AND ALL
BENEFIT ASSESSMENT DISTRICTS WITHIN THE CITY OF HUGHSON**

WHEREAS, pursuant to the Landscaping and Lighting Act of 1972, the provisions of the Benefit Assessment Act of 1982, the City Council of the City of Hughson directed Harris & Associates, Assessment Engineers, to prepare and file annual reports for Fiscal Year 2022-23, and does hereby impose these annual assessments (Assessments) within each assessment district listed on attached Exhibit A; and

WHEREAS, the Assessment Engineer prepared an annual report for each assessment district, which was presented to the City Council on June 27, 2022, and the City Council of the City of Hughson adopted a resolution of intention to levy and collect assessments within these districts for fiscal year 2022-23 and set a public hearing to be held July 25, 2022, at Hughson City Hall located at 7018 Pine Street, Hughson, California, and a notice of this hearing was given in the time and manner required by law; and

WHEREAS, at the public hearing the City Council of the City of Hughson afforded to every interested person an opportunity to make a protest to the annual reports either in writing or orally, and the City Council has considered each protest; and

WHEREAS, the City Council of the City of Hughson hereby confirms the diagrams, Assessments and reports of the Assessment Engineer. It is further determined and certified that these assessment district charges are either exempt from, or are in compliance with all provisions of Proposition 218, which was passed by the voters in November 1996; and

WHEREAS, on Monday, the 25th day of July of 2022, at the hour of 6:00 p.m., the City Council of the City of Hughson conducted a public hearing on the question of the levy of the proposed annual Assessment for each district; and

WHEREAS, the charges against the real property are not levied with regard to property values but rather, the work listed in Exhibit B.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Hughson does hereby confirm the diagrams, Assessments and reports of the Assessment Engineer and hereby levies the assessments set forth therein for the Fiscal Year 2022-23.

BE IT FURTHER RESOLVED that the City Council of the City of Hughson also directs the Harris & Associates' Assessment Engineer to file, or cause to be filed, a certified copy of this resolution and the report for each assessment district with the tax collector for the County of Stanislaus.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Hughson this 25th day of July 2022, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

APPROVED:

GEORGE CARR, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

EXHIBIT A

Landscaping and Lighting Districts (LLD) Benefit Assessment Districts (BAD)		
Brittany Woods LLD	Central Hughson LLD	Euclid North LLD
Euclid South LLD	Feathers Glenn LLD	Fontana Ranch North LLD
Fontana Ranch South LLD	Rhapsody Unit No. 1 LLD	Rhapsody Unit No. 2 LLD
Santa Fe Estates Ph 1 LLD	Santa Fe Estates Ph 2 LLD	Starn Estates LLD
Sterling Glenn III LLD	Sterling Glen III Annex LLD	Sun Glow Estates LLD
Walnut Haven III LLD	Central Hughson BAD	Euclid North BAD
Euclid South BAD	Feathers Glen BAD	Fontana Ranch North BAD
Fontana Ranch South BAD	Sterling Glen III BAD	Sterling Glen III Annex BAD

EXHIBIT B

Assessment District	Description of Improvements
Brittany Woods	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 12 streetlights.
Central Hughson, LLD and BAD	Maintenance of landscaping, irrigation systems and street lighting maintenance and energy costs for 19 streetlights. Drainage infrastructure maintenance, street sweeping, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Euclid South, LLD and BAD	Maintenance of landscaping, irrigation systems, street lighting maintenance and energy costs for streetlights, street tree maintenance, removal and replacement, graffiti removal. Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Euclid North, LLD and BAD	Maintenance of landscaping, irrigation systems, street lighting maintenance and energy costs for streetlights, street tree maintenance, removal and replacement, graffiti removal. Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Fontana Ranch North, LLD and BAD	Maintenance of landscaping, irrigation systems, street lighting maintenance and energy costs for streetlights, street tree maintenance, removal and replacement, graffiti removal. Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Fontana Ranch South, LLD and BAD	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 38 streetlights. Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Rhapsody Unit No. 1, LLD	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 20 streetlights. Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Rhapsody Unit No. 2, LLD	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for streetlights.
Santa Fe Estates Phase 1, LLD	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 9 streetlights.
Santa Fe Estates Phase 2, LLD	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 12 streetlights.
Starn Estates	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 9 streetlights.

Assessment District	Description of Improvements
Sterling Glen III, LLD and BAD	Maintenance of landscaping, including in the community park, irrigation systems, street lighting maintenance and energy costs for 25 streetlights. Also includes street tree maintenance, removal and replacement and graffiti removal. Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
Sun Glow Estates	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 15 streetlights.
Walnut Haven III	Maintenance of landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 7 streetlights.

City of Hughson California



Harris & Associates

CITY OF HUGHSON

ENGINEER'S REPORT

FISCAL YEAR 2022-23

LANDSCAPE & LIGHTING MAINTENANCE

DISTRICTS

June 2022

PREPARED BY

Harris & Associates

22 Executive Park, Suite 200

Irvine, CA 92614

(949) 655-3900

www.weareharris.com



ENGINEER'S REPORT FOR
FISCAL YEAR 2022-23
LANDSCAPE & LIGHTING MAINTENANCE DISTRICTS
City of Hughson
State of California

APPROVED BY THE CITY COUNCIL OF THE CITY OF HUGHSON FOR THE LANDSCAPE & LIGHTING DISTRICTS OF THE CITY OF HUGHSON, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 2022.

CITY CLERK
CITY OF HUGHSON
STATE OF CALIFORNIA



TABLE OF CONTENTS

Table of Contents

Summary of District Assessments	1
Statement of Assessment Engineer	2
Part I – Plans and Specifications	4
Part II – Estimate of Costs	5
Part III – District Diagrams	20
Part IV – Method of Apportionment	21

Appendices

Appendix A – Assessment Roll

Appendix B – District Diagrams

SUMMARY OF DISTRICT ASSESSMENTS

Summary of District Assessments

The February Consumer Price Index (“CPI”) is used to determine the Maximum Assessment Rate each year. The February CPI is added to the previous years’ Maximum Rate per EDU to determine the adjusted Maximum Rate per EDU for each District for the current year. Please refer to Section II of this Report, “Assessment Range Formula”, for a complete description of the CPI and how it is calculated.

DISTRICT NAME	Current EDU	2021-22 Maximum Rate per EDU	2021-22 Proposed Rate per EDU	2022-23 Maximum Rate per EDU	2022-23 Proposed Rate per EDU	2022-23 Estimated Budget	2022-23 Budget at Maximum
Brittany Woods LLD	65	\$124.00	\$124.00	\$124.00	\$124.00	\$8,060.00	\$8,060.00
Central Hughson LLD ¹	47	Varies	Varies	Varies	Varies	\$14,614.44	\$14,614.44
Euclid North LLD	50	\$410.32	\$0.00	\$444.58	\$311.10	\$15,555.00	\$22,229.00
Euclid South LLD	69	\$262.30	\$262.30	\$284.20	\$274.72	\$18,955.68	\$19,609.80
Feathers Glen LLD	42	\$493.92	\$493.92	\$535.16	\$522.78	\$21,956.76	\$22,476.72
Fontana Ranch North LLD	91	\$298.63	\$280.00	\$323.57	\$311.78	\$28,371.98	\$29,444.87
Fontana Ranch South LLD	56	\$287.75	\$287.74	\$311.77	\$311.76	\$17,458.56	\$17,459.12
Rhapsody Unit No. 1 LLD	79	\$86.00	\$86.00	\$86.00	\$86.00	\$6,794.00	\$6,794.00
Rhapsody Unit No. 2 LLD	59	\$260.70	\$260.70	\$282.46	\$260.70	\$15,381.30	\$16,665.14
Santa Fe Estates Phase 1 LLD	55	\$132.00	\$132.00	\$132.00	\$132.00	\$7,260.00	\$7,260.00
Santa Fe Estates Phase 2 LLD	51	\$130.39	\$130.38	\$130.38	\$130.38	\$6,649.38	\$6,649.38
Starn Estates LLD	77	\$99.87	\$99.86	\$99.86	\$99.86	\$7,689.22	\$7,689.22
Sterling Glen III LLD	73	\$318.92	\$310.00	\$345.55	\$327.00	\$23,871.00	\$25,225.15
Sterling Glen III Annex LLD	1.67	\$499.99	\$499.99	\$541.74	\$541.74	\$905.10	\$905.10
Sun Glow Estates LLD	91	\$106.37	\$106.36	\$106.36	\$106.36	\$9,678.76	\$9,678.76
Walnut Haven III LLD	55	\$108.41	\$108.40	\$108.40	\$108.40	\$5,962.00	\$5,962.00

¹ The Central Hughson District has 47 parcels. The Assessment rates vary by parcel.

Estimated Budget is represented by "Total Balance to Levy" on the District budget pages shown in the Engineer's Report.

The Euclid South LLD was assessed for the first time in Fiscal Year 2020/21. It was originally formed in November of 2006.

The Euclid North LLD will be assessed for the first time beginning in Fiscal Year 2022/23.

The February Consumer Price Index (“CPI”) is used to determine the Maximum Assessment Rate each year. The February CPI is added to the previous years’ Maximum Assessment Rate to determine the adjusted Maximum Assessment for Central Hughson, Euclid North, Euclid South, Feathers Glen, Fontana Ranch North, Fontana Ranch South, Sterling Glen III, Rhapsody II and the Sterling Glen Annexation. The February 2022 CPI was 5.12% (rounded). Please refer to Section IV of this Report, “Assessment Range Formula” for a complete description of the CPI tables used for this purpose.

The calculated Maximum Assessment for each District is shown on the individual Budget pages in Section IV of this Report.

Also, as stated in Section IV, “Assessment Range Formula”, Brittany Woods, Rhapsody Unit 1, Santa Fe Estates Phase 1, Santa Fe Estates Phase 2, Starn Estates, Sun Glow Estates and Walnut Haven III do not have an allowable inflationary adjustment and as a result, CPI is not applied to the Maximum Assessment for those Districts.



STATEMENT OF ASSESSMENT ENGINEER

Statement of Assessment Engineer

AGENCY: CITY OF HUGHSON

PROJECT: LANDSCAPE & LIGHTING MAINTENANCE DISTRICTS

TO: THE CITY COUNCIL OF THE
CITY OF HUGHSON
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2022-23

The preparation of this Annual Engineer's Report ("Report") is in conformance with the obligation of the City Council of the City of Hughson to provide landscape and lighting services upon each lot or parcel of land in the districts in proportion to the estimated benefit to be received by each such lot or parcel of land for Fiscal Year 2022-23.

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500) ("Act"), Article XIII D, Section 4(a) of the State of California Constitution, the City Council of the City of Hughson has adopted a Resolution ordering this Report for the Districts. The Report consists of the following Parts:

PART I

Description of Improvements: This part provides a general description of improvements proposed to be maintained in the Districts. Plans and specifications for the improvements are on file with the City Clerk.

PART II

Estimate of Cost: This part contains the cost estimate of the proposed maintenance including incidental costs and expenses for Fiscal Year 2022-23.

PART III

District Diagram: This part incorporates a Diagram of the Districts showing the external boundaries of the Districts. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Stanislaus County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report. The District Diagrams are also filed under separate cover with the City Clerk.

PART IV

Method of Apportionment of the Assessments: This part describes the method of apportionment of assessments, based upon parcel classification of land within the Districts in proportion to the estimated special benefits to be received. The costs and expenses of the Districts have been assessed upon the parcels of land within the boundaries of Districts pursuant to the initial methodology established upon formation of the Districts. For particulars as to the identification of parcels, reference is made to the District Diagrams.

Appendices

Appendix A – Assessment Roll
Appendix B – District Diagrams



Harris and Associates has agreed to perform the administrative function of submitting the assessment amounts to Stanislaus County for the 2022-23 tax year, based on previous City Council approvals.

PART I – PLANS AND SPECIFICATIONS

Plans and Specifications

Plans and specifications for the improvements are on file with the City and are incorporated herein by reference.

- **Brittany Woods LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 12 streetlights.
- **Central Hughson LLD:** Maintenance of landscaping, irrigation systems and street lighting maintenance and energy costs for 19 streetlights.
- **Euclid North LLD:** Maintenance of landscaping, including in the community park, irrigation systems, street lighting maintenance and energy costs for 16 streetlights, street tree maintenance and graffiti removal.
- **Euclid South LLD:** Maintenance of landscaping, irrigation systems, street lighting maintenance and energy costs for 18 streetlights, street tree maintenance, removal and replacement, graffiti removal.
- **Feathers Glen LLD:** Maintenance of landscaping, including the community park, irrigation systems, street lighting maintenance and energy costs for 13 streetlights, street tree maintenance and graffiti removal.
- **Fontana Ranch North LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 38 streetlights.
- **Fontana Ranch South LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 20 streetlights.
- **Rhapsody #1 LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 11 streetlights.
- **Rhapsody #2 LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 9 streetlights.
- **Santa Fe #1 LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 12 streetlights.
- **Santa Fe #2 LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 9 streetlights.
- **Starn Estates LLD:** Maintenance landscaping, irrigation systems, and street lighting maintenance and energy costs for 12 streetlights.
- **Sterling Glen III LLD:** Maintenance of landscaping, including in the community park, irrigation systems, street lighting maintenance and energy costs for 25 streetlights. Also includes street tree maintenance, removal and replacement and graffiti removal.
- **Sun Glow Estates LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 15 streetlights.
- **Walnut Haven LLD:** Maintenance landscaping, irrigation systems, street trees and street lighting maintenance and energy costs for 7 streetlights.



PART II – ESTIMATE OF COSTS

Estimate of Costs

The estimated budget for the annual maintenance and servicing of the improvements and the proportionate share of administration costs for each District have been prepared based on the estimated and historical costs. The individual District budgets are shown on the following pages.



BRITTANY WOODS LANDSCAPE & LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$3,863.68
Utilities	\$3,892.16
Miscellaneous (Includes the below)	<u>\$1,824.15</u>
Landscape Maintenance	\$9,579.98
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,437.00
District Consulting Charge	\$565.00
Contingency	\$479.00
County Collection Charge	\$41.26
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,522.26
Total Direct and Administration Costs	\$12,102.24
Operating Reserve Collection/(Reduction)	(\$4,042.24)
Capital Reserve Collection/(Reduction)	<u>\$0.00</u>
Total Balance to Levy 2022-23	\$8,060.00
Number of Lots	65
2022-23 Proposed Assessment Per Parcel	\$124.00
2022-23 Maximum Allowable Assessment (No Adjustment)	\$124.00
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57310	

BRITTANY WOODS Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$4,261.01
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>(\$4,042.24)</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$218.77
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$0.00



CENTRAL HUGHSON ZONE 2 LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$6,444.95
Utilities	\$894.14
Miscellaneous (Includes the below)	<u>\$6,686.63</u>
Landscape Maintenance	\$14,025.72
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Program Administration	\$2,103.86
District Consulting Charge	\$547.00
Contingency	\$701.29
County Collection Charge	\$37.66
Rounding Adjustment ¹	<u>\$0.00</u>
	\$3,389.80
Total Direct and Administration Costs	\$17,415.52
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$2,801.08)</u>
Total Balance to Levy 2022-23	\$14,614.44
Number of Lots	47
2022-23 Proposed Assessment Per Parcel	Varies*
2022-23 Maximum Allowable Assessment	N/A
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
* The rates established at the time of formation vary by parcel type.	
Stanislaus County Tax Code 57121	

CENTRAL HUGHSON Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$8,707.76
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$8,707.76
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$45,284.91
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$2,801.08)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$42,483.83



EUCLID NORTH LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$2,661.40
Utilities	\$3,548.24
Miscellaneous (Includes the below)	<u>\$3,762.22</u>
Landscape Maintenance	\$9,971.86
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,495.78
District Consulting Charge	\$550.00
Contingency	\$498.59
County Collection Charge	\$38.26
Rounding Adjustment ¹	<u>\$0.51</u>
	\$2,583.14
Total Direct and Administration Costs	\$12,555.00
Operating Reserve Collection/(Reduction)	\$2,500.00
Capital Reserve Collection/(Reduction)	<u>\$500.00</u>
Total Balance to Levy 2022-23	\$15,555.00
Number of Lots	50
2022-23 Proposed Assessment Per Parcel	\$311.10
2022-23 Maximum Allowable Assessment	\$444.58
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 57119	

EUCLID NORTH Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$0.00
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$2,500.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$2,500.00
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$500.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$500.00



EUCLID SOUTH LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$3,863.68
Utilities	\$5,151.13
Miscellaneous (Includes the below)	<u>\$5,461.78</u>
Landscape Maintenance	\$14,476.59
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$2,171.49
District Consulting Charge	\$569.00
Contingency	\$723.83
County Collection Charge	\$42.06
Rounding Adjustment ¹	<u>\$0.00</u>
	\$3,506.38
Total Direct and Administration Costs	\$17,982.97
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>\$972.71</u>
Total Balance to Levy 2022-23	\$18,955.68
Number of Lots	69
2022-23 Proposed Assessment Per Parcel	\$274.72
2022-23 Maximum Allowable Assessment	\$284.20
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57120	

EUCLID SOUTH Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$8,561.50
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$8,561.50
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$3,872.69
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$972.71</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$4,845.40



FEATHERS GLEN LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$13,152.96
Utilities	\$1,078.23
Miscellaneous (Includes the below)	<u>\$6,226.13</u>
Landscape Maintenance	\$20,457.33
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
City Administrative Costs	\$3,068.60
District Consultant Costs	\$542.00
Contingency	\$1,022.87
County Collection Charge	\$36.66
Rounding Adjustment ¹	<u>\$0.15</u>
	\$4,670.28
Total Direct and Administration Costs	\$25,127.60
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$3,170.84)</u>
Total Balance to Levy 2022-23	\$21,956.76
Number of Lots	42
2022-23 Proposed Assessment Per Parcel	\$522.78
2022-23 Maximum Allowable Assessment	\$535.16
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57116	

FEATHERS GLEN Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$12,563.80
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$12,563.80
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$13,215.86
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$3,170.84)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$10,045.02



FONTANA RANCH NORTH LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$3,288.24
Utilities	\$13,832.93
Miscellaneous (Includes the below)	<u>\$8,906.85</u>
Landscape Maintenance	\$26,028.02
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Program Administration	\$3,904.20
District Consulting Charge	\$591.00
Contingency	\$1,301.40
County Collection Charge	\$46.46
Rounding Adjustment ¹	<u>\$0.89</u>
	\$5,843.95
Total Direct and Administration Costs	\$31,871.98
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$3,500.00)</u>
Total Balance to Levy 2022-23	\$28,371.98
Number of Lots	91
2022-23 Proposed Assessment Per Parcel	\$311.78
2022-23 Maximum Allowable Assessment	\$323.57
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57117	

FONTANA RANCH NORTH Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$15,935.99
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$15,935.99
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$23,865.14
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$3,500.00)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$20,365.14

FONTANA RANCH SOUTH LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$3,288.24
Utilities	\$4,628.51
Miscellaneous (Includes the below)	<u>\$5,031.75</u>
Landscape Maintenance	\$12,948.50
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Program Administration	\$1,942.27
District Consulting Charge	\$556.00
Contingency	\$647.42
County Collection Charge	\$39.46
Rounding Adjustment ¹	<u>\$0.00</u>
	\$3,185.16
Total Direct and Administration Costs	\$16,133.66
Operating Reserve Collection/(Reduction)	\$1,324.90
Capital Reserve Collection/(Reduction)	<u>\$0.00</u>
Total Balance to Levy 2022-23	\$17,458.56
Number of Lots	56
2022-23 Proposed Assessment Per Parcel	\$311.76
2022-23 Maximum Allowable Assessment	\$311.77
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57118	

FONTANA RANCH SOUTH Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	(\$29,350.20)
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$1,324.90</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	(\$28,025.30)
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$0.00

RHAPSODY UNIT NO. 1 LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$1,940.06
Utilities	\$2,145.95
Miscellaneous (Includes the below)	<u>\$4,361.61</u>
Landscape Maintenance	\$8,447.62
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,267.14
District Consulting Charge	\$579.00
Contingency	\$422.38
County Collection Charge	\$44.06
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,312.58
Total Direct and Administration Costs	\$10,760.20
Operating Reserve Collection/(Reduction)	(\$2,499.84)
Capital Reserve Collection/(Reduction)	<u>(\$1,466.36)</u>
Total Balance to Levy 2022-23	\$6,794.00
Number of Lots	79
2022-23 Proposed Assessment Per Parcel	\$86.00
2022-23 Maximum Allowable Assessment (No Adjustment)	\$86.00
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57311	

RHAPSODY UNIT NO. 1 Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$5,380.10
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>(\$2,499.84)</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$2,880.26
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$1,466.36
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$1,466.36)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	(\$0.00)

RHAPSODY UNIT NO. 2 LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$1,940.06
Utilities	\$2,340.55
Miscellaneous (Includes the below)	<u>\$3,873.80</u>
Landscape Maintenance	\$8,154.41
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,223.16
District Consulting Charge	\$559.00
Contingency	\$407.72
County Collection Charge	\$40.06
Rounding Adjustment ¹	<u>\$0.30</u>
	\$2,230.24
Total Direct and Administration Costs	\$10,384.66
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>\$4,996.64</u>
Total Balance to Levy 2022-23	\$15,381.30
Number of Lots	59
2022-23 Proposed Assessment Per Parcel	\$260.70
2022-23 Maximum Allowable Assessment	\$282.46
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57312	

RHAPSODY UNIT NO. 2 Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$5,192.33
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$5,192.33
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$26,307.40
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$4,996.64</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$31,304.04



SANTA FE ESTATES PHASE 1 LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$11,452.68
Utilities	\$5,561.56
Miscellaneous (Includes the below)	<u>\$1,111.61</u>
Landscape Maintenance	\$18,125.85
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$500.76
District Consulting Charge	\$555.00
Contingency	\$0.00
County Collection Charge	\$39.26
Rounding Adjustment ¹	<u>\$0.00</u>
	\$1,095.02
Total Direct and Administration Costs	\$19,220.87
Operating Reserve Collection/(Reduction)	(\$11,960.87)
Capital Reserve Collection/(Reduction)	<u>\$0.00</u>
Total Balance to Levy 2022-23	\$7,260.00
Number of Lots	55
2022-23 Proposed Assessment Per Parcel	\$132.00
2022-23 Maximum Allowable Assessment (No Adjustment)	\$132.00
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 57313	

SANTA FE ESTATES PHASE 1 Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	(\$51,031.83)
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>(\$11,960.87)</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	(\$62,992.70)
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$0.00

SANTA FE ESTATES PHASE 2 LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$11,452.68
Utilities	\$736.35
Miscellaneous (Includes the below)	<u>\$1,253.89</u>
Landscape Maintenance	\$13,442.93
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,500.00
District Consulting Charge	\$551.00
Contingency	\$0.00
County Collection Charge	\$38.46
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,089.46
Total Direct and Administration Costs	\$15,532.39
Operating Reserve Collection/(Reduction)	(\$8,883.01)
Capital Reserve Collection/(Reduction)	<u>\$0.00</u>
Total Balance to Levy 2022-23	\$6,649.38
Number of Lots	51
2022-23 Proposed Assessment Per Parcel	\$130.38
2022-23 Maximum Allowable Assessment (No Adjustment)	\$130.39
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 57314	

SANTA FE ESTATES PHASE 2 Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	(\$41,687.60)
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>(\$8,883.01)</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	(\$50,570.61)
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$0.00

STARN ESTATES LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$1,940.06
Utilities	\$2,156.46
Miscellaneous (Includes the below)	<u>\$4,200.77</u>
Landscape Maintenance	\$8,297.30
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,244.59
District Consulting Charge	\$577.00
Contingency	\$414.86
County Collection Charge	\$43.66
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,280.12
Total Direct and Administration Costs	\$10,577.42
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$2,888.20)</u>
Total Balance to Levy 2022-23	\$7,689.22
Number of Lots	77
2022-23 Proposed Assessment Per Parcel	\$99.86
2022-23 Maximum Allowable Assessment (No Adjustment)	\$99.87
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 57315	

STARN ESTATES Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$5,288.71
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$5,288.71
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$21,595.68
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$2,888.20)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$18,707.48

STERLING GLEN III LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$7,721.01
Utilities	\$4,964.51
Miscellaneous (Includes the below)	<u>\$8,258.42</u>
Landscape Maintenance	\$20,943.93
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
City Administrative Costs	\$3,141.59
District Consultant Costs	\$536.30
Contingency	\$1,047.20
County Collection Charge	\$28.17
Rounding Adjustment ¹	<u>\$0.00</u>
	\$4,753.26
Total Direct and Administration Costs	\$25,697.19
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$1,826.19)</u>
Total Balance to Levy 2022-23	\$23,871.00
Number of Lots	73
2022-23 Proposed Assessment Per Parcel	\$327.00
2022-23 Maximum Allowable Assessment	\$345.55
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57115	

STERLING GLEN III Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$12,848.59
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$12,848.59
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$33,356.77
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$1,826.19)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$31,530.58



STERLING GLEN III ANNEX LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$600.57
Utilities	\$385.84
Miscellaneous (Includes the below)	<u>\$778.81</u>
Landscape Maintenance	\$1,765.22
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$264.78
District Consultant Costs	\$41.07
Contingency	\$88.26
County Collection Charge	\$1.21
Rounding Adjustment ¹	<u>\$0.00</u>
	\$395.32
Total Direct and Administration Costs	\$2,160.54
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$1,255.44)</u>
Total Balance to Levy 2022-23	\$905.10
Total Acres (Five Parcels)	1.67
2022-23 Proposed Assessment Per Parcel	\$541.74
2022-23 Maximum Allowable Assessment	\$541.74
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 57115	

STERLING GLEN ANNEX Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$1,080.27
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$1,080.27
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$2,511.96
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$1,255.44)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$1,256.52

SUN GLOW ESTATES LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$4,833.71
Utilities	\$1,651.69
Miscellaneous (Includes the below)	<u>\$4,884.80</u>
Landscape Maintenance	\$11,370.21
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$1,705.53
District Consulting Charge	\$591.00
Contingency	\$568.51
County Collection Charge	\$46.46
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,911.50
Total Direct and Administration Costs	\$14,281.71
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$4,602.95)</u>
Total Balance to Levy 2022-23	\$9,678.76
Number of Lots	91
2022-23 Proposed Assessment Per Parcel	\$106.36
2022-23 Maximum Allowable Assessment (No Adjustment)	\$106.37
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 57316	

SUN GLOW ESTATES Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$7,140.85
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$7,140.85
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$20,262.86
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$4,602.95)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$15,659.91



WALNUT HAVEN III LANDSCAPE AND LIGHTING DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Labor	\$4,110.29
Utilities	\$1,656.80
Miscellaneous (Includes the below)	<u>\$2,827.14</u>
Landscape Maintenance	\$8,594.23
Equipment/Materials	
Graffiti Abatement	
Administration Costs	
Administration and Operations	\$0.00
District Consulting Charge	\$555.00
Contingency	\$0.00
County Collection Charge	\$39.26
Rounding Adjustment ¹	<u>\$0.00</u>
	\$594.26
Total Direct and Administration Costs	\$9,188.49
Operating Reserve Collection/(Reduction)	(\$3,226.49)
Capital Reserve Collection/(Reduction)	<u>\$0.00</u>
Total Balance to Levy 2022-23	\$5,962.00
Number of Lots	55
2022-23 Proposed Assessment Per Parcel	\$108.40
2022-23 Maximum Allowable Assessment (No Adjustment)	\$108.41
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 57317	

WALNUT HAVEN III Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	(\$184.28)
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>(\$3,226.49)</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	(\$3,410.77)
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$0.00



PART III - DISTRICT DIAGRAMS

District Diagrams

The boundaries of Districts are shown on the maps in Appendix B. The lines and dimensions of each lot or parcel within the Districts are those lines and dimensions as shown on the maps of the Stanislaus County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

PART IV – METHOD OF APPORTIONMENT

Method of Apportionment

The 1972 Act allows for the establishment of assessment districts by public agencies for the purpose of providing certain public improvements as detailed in Section I of this Report. The 1972 Act also requires that the cost of these improvements and services be assessed based on benefit received rather than by assessed value of the properties being assessed. In accordance with the 1972 Act, Section 22573:

“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 assessable lots or parcels in proportion to the estimated benefits received by each such lot or parcel from the improvements”

The method of apportionment described in this Report, and confirmed by the City Council at the time of formation utilizes commonly accepted engineering practices which have been established pursuant to the 1972 Act and the California Constitution for the allocation of special benefit assessments. The calculation of assessments is based upon the parcel type and the services and improvements provided to equitably apportion the costs based on the special benefit received by each lot or parcel. The special benefit received by each lot or parcel is over and above any general benefit conferred upon said lots or parcels or to the public at large.

DESCRIPTION OF BENEFIT

Special Benefit

The improvements and associated costs have been allocated to the assessable properties within the Districts based upon the special benefit received by those properties, pursuant to the provisions of the 1972 Act and the California Constitution. The improvements for which the properties will be assessed have been identified as necessary, were required as a part of the development plans specifically for each individual tract and are also in compliance with the development plans and General Plan of the City. As such, the improvements and continuing maintenance and servicing are strictly the obligation of the properties within the Districts.

Definition of Special Benefit

The method of apportionment described in this Report is based on the premise that each assessable lot or parcel receives distinct and special benefits from the improvements and services provided, including the visual desirability provided by well-maintained landscaping. In accordance with Article XIII D, Section 4 of the California Constitution:

“Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the District or the public at large”

Some of the special benefits associated with local landscaping and lighting improvements are:

- Enhanced desirability of properties due to proximity of the improvements.
- Improved aesthetic appeal provided by a positive representation of the development, neighborhood and the community.

- Improved ingress and egress to property resulting in enhanced traffic flow, reduced traffic accidents and consequent reduction in possible property damage.
- Improved traffic visibility and circulation.
- Improved accessibility for emergency vehicles.
- Reduced vandalism and other criminal activity.
- Enhanced environmental quality provided by adequate green space and other landscaping which helps moderate temperatures, reduce noise pollution and control dust and debris.

ASSESSMENT RANGE FORMULA

It is generally recognized that most budgetary items will be impacted by inflation in future years. In accordance with the California Constitution, Section 53739 (b)(1), assessments ***“may be adjusted for inflation pursuant to a clearly defined formula...”*** A formula for an inflationary adjustment is therefore included as part of the maximum assessment within the Districts that allow for such, and was approved by the property owner(s) at the time of formation/annexation. The formula, as described below, allows for annual adjustments to the assessments.

Generally, any new or increased assessment requires certain noticing and meeting requirements by law. The Brown Act excludes certain conditions of a new or increased assessment. These conditions include, “An assessment that does not exceed an assessment formula or range of assessments previously specified in the notice given to the public...and that was previously adopted by the agency...”

The initial maximum assessment for each District was established at the time of formation/annexation. The Brittany Woods, Rhapsody Unit 1, Santa Fe Estates Phase 1, Santa Fe Estates Phase 2, Starn Estates, Sun Glow Estates and Walnut Haven III Districts however, do not have an inflationary adjustment. These Districts were created prior to the adoption of Proposition 218 in 1996 and did not include a provision to increase the initial maximum assessment. The initial maximum assessments for the remaining Districts have been adjusted each fiscal year subsequent to the year of formation by the following Assessment Range Formula:

- The Maximum Assessment Rate allowed each fiscal year (the “Adjusted Maximum Assessment Rate”) shall be based on the initial maximum assessment, adjusted annually by Bureau of Labor Statistics, Consumer Price Index for the month of February, All Urban Consumers, (“CPI”) for the San Francisco/Oakland/San Jose area, plus 3%. Should the Bureau of Labor Statistics revise or discontinue the preparation of such index, the City reserves the right to use such revised index or a comparable system to determine fluctuations in the annual cost of living.
- Each fiscal year, the February CPI amount, plus 3% has been applied to the Maximum Assessment Rate established the previous fiscal year to calculate the appropriate Adjusted Maximum Assessment Rate for the then current fiscal year.
- If the proposed annual assessment rate for the upcoming fiscal year is less than or equal to the Adjusted Maximum Assessment Rate established for that fiscal year, then the proposed annual assessment is not considered an increased assessment.



Beginning in the second fiscal year after the formation of a District, the Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate (Adjusted Maximum Assessment Rate) has been established for each fiscal year using the Assessment Range Formula described above. The Adjusted Maximum Assessment Rate has been calculated independent of the annual budget and proposed assessment rate for the given fiscal year. As stated above, if the proposed annual assessment for any fiscal year does not exceed the Adjusted Maximum Assessment Rate for that year, it is not considered an increased assessment under the terms of Proposition 218.

The CPI increase for the one-year period ending in February 2022 is 5.12% (rounded). This amount, plus 3%, will be applied to the Maximum Assessment for the Central Hughson, Euclid North, Euclid South, Feathers Glen, Fontana Ranch North, Fontana Ranch South, Rhapsody II and Sterling Glen III Districts only, which will establish the Adjusted Maximum Assessment for each of these Districts for Fiscal Year 2022-23. The 2022-23 Maximum Assessment for each of these Districts is shown on the budget pages in Section III of this Report.

As stated above, the Brittany Woods, Rhapsody Unit 1, Santa Fe Estates Phase 1, Santa Fe Estates Phase 2, Starn Estates, Sun Glow Estates and Walnut Haven III Districts, do not currently have an inflationary adjustment.

To impose a new assessment or increased assessment in excess of the Maximum Assessment Rate for the current fiscal year, as provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution, Article XIII D, Section 4c that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners must approve the proposed new or increased assessment via a property owner protest balloting process before any such new or increased assessment can be imposed. A protest occurs when, at the public hearing, the returned assessment ballots opposed to the new or increased assessment outweigh the returned ballots in favor of the new or increased assessment, weighting those assessment ballots by the financial obligation of each parcel.

The definition of new or increased assessments includes any assessment which, 1) did not previously exist or, 2) exceeds a previously approved assessment amount or assessment range formula which has been adopted by the agency and approved by the property owners in the area where the assessment is imposed.

ASSESSMENT METHODOLOGY

The benefit formula used to determine the financial obligation for each parcel should be based on the improvements benefitting the parcels, as well as the use, or type, of each parcel as compared to other parcels that benefit from said improvements. One of the more common approaches to fairly distributing District costs to the benefitting parcels in maintenance districts such as this utilizes a methodology referred to as the Per Parcel method of apportionment. This method recognizes that each parcel within a particular District benefits equally from the improvements. This is typical when all parcels within the District are of the same type (ex. all single family dwellings).

Other than Central Hughson, each District is comprised of a single parcel type – residential. The residential parcels are single-family residential parcels (“SFR”) and as such are deemed to benefit equally from the improvements. The “Total Balance to Levy”, as shown on the Budget pages, is divided equally among each assessable parcel within the District, determining the annual assessment rate per parcel for that District.

The Central Hughson District is comprised of several property types including single-family residential, commercial, agriculture and vacant. The costs are spread to those parcels based on the individual parcel size.



APPENDIX A – ASSESSMENT ROLL

Assessment Roll

Parcel Identification for each lot or parcel within the Districts shall be based on available parcel maps and other property data from the Stanislaus County Assessor's office as they existed at the time this Report was prepared and adopted by the City Council.

A listing of parcels assessed within each District for Fiscal Year 2022-23, along with the corresponding assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-way, including public greenbelts and parkways; utility rights-of-way; common areas; landlocked parcels; small parcels vacated by the County, bifurcated lots and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore, exempted from assessment

Brittany Woods Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-085-001	SFR	\$124.00	\$124.00
2	018-085-002	SFR	\$124.00	\$124.00
3	018-085-003	SFR	\$124.00	\$124.00
4	018-085-004	SFR	\$124.00	\$124.00
5	018-085-005	SFR	\$124.00	\$124.00
6	018-085-006	SFR	\$124.00	\$124.00
7	018-085-007	SFR	\$124.00	\$124.00
8	018-085-008	SFR	\$124.00	\$124.00
9	018-085-009	SFR	\$124.00	\$124.00
10	018-085-010	SFR	\$124.00	\$124.00
11	018-085-011	SFR	\$124.00	\$124.00
12	018-085-012	SFR	\$124.00	\$124.00
13	018-085-013	SFR	\$124.00	\$124.00
14	018-085-014	SFR	\$124.00	\$124.00
15	018-085-015	SFR	\$124.00	\$124.00
16	018-085-016	SFR	\$124.00	\$124.00
17	018-085-017	SFR	\$124.00	\$124.00
18	018-085-018	SFR	\$124.00	\$124.00
19	018-085-019	SFR	\$124.00	\$124.00
20	018-085-020	SFR	\$124.00	\$124.00
21	018-085-021	SFR	\$124.00	\$124.00
22	018-085-022	SFR	\$124.00	\$124.00
23	018-085-023	SFR	\$124.00	\$124.00
24	018-085-024	SFR	\$124.00	\$124.00
25	018-085-025	SFR	\$124.00	\$124.00
26	018-085-026	SFR	\$124.00	\$124.00
27	018-085-027	SFR	\$124.00	\$124.00
28	018-085-028	SFR	\$124.00	\$124.00
29	018-085-029	SFR	\$124.00	\$124.00
30	018-085-030	SFR	\$124.00	\$124.00
31	018-085-031	SFR	\$124.00	\$124.00
32	018-085-032	SFR	\$124.00	\$124.00
33	018-085-033	SFR	\$124.00	\$124.00
34	018-085-034	SFR	\$124.00	\$124.00
35	018-085-035	SFR	\$124.00	\$124.00
36	018-085-036	SFR	\$124.00	\$124.00
37	018-085-037	SFR	\$124.00	\$124.00

Brittany Woods Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
38	018-085-038	SFR	\$124.00	\$124.00
39	018-085-039	SFR	\$124.00	\$124.00
40	018-085-040	SFR	\$124.00	\$124.00
41	018-085-041	SFR	\$124.00	\$124.00
42	018-085-042	SFR	\$124.00	\$124.00
43	018-085-043	SFR	\$124.00	\$124.00
44	018-085-044	SFR	\$124.00	\$124.00
45	018-085-045	SFR	\$124.00	\$124.00
46	018-085-046	SFR	\$124.00	\$124.00
47	018-085-047	SFR	\$124.00	\$124.00
48	018-085-048	SFR	\$124.00	\$124.00
49	018-085-049	SFR	\$124.00	\$124.00
50	018-085-050	SFR	\$124.00	\$124.00
51	018-085-051	SFR	\$124.00	\$124.00
52	018-085-052	SFR	\$124.00	\$124.00
53	018-085-053	SFR	\$124.00	\$124.00
54	018-085-054	SFR	\$124.00	\$124.00
55	018-085-055	SFR	\$124.00	\$124.00
56	018-085-056	SFR	\$124.00	\$124.00
57	018-085-057	SFR	\$124.00	\$124.00
58	018-085-058	SFR	\$124.00	\$124.00
59	018-085-059	SFR	\$124.00	\$124.00
60	018-085-060	SFR	\$124.00	\$124.00
61	018-085-061	SFR	\$124.00	\$124.00
62	018-085-062	SFR	\$124.00	\$124.00
63	018-085-063	SFR	\$124.00	\$124.00
64	018-085-064	SFR	\$124.00	\$124.00
A	018-085-065	Basin	\$124.00	\$0.00
65	018-085-066	SFR	\$124.00	<u>\$124.00</u>
				\$8,060.00



**Central Hughson Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
48	018-019-028	1.07	SFR	\$63.32
1	018-030-010	0.81	Vac Res	\$374.02
2	018-030-011	0.81	Vac Res	\$374.02
3	018-030-015	7.78	Vac Com	\$374.02
4	018-030-016	14.59	Com	\$363.00
5	018-042-004	0.92	Com	\$374.02
6	018-042-039	2.96	Com	\$374.02
49	018-042-048	0.07	Com	\$147.90
7	018-042-069	0.65	Com	\$374.02
8	018-042-070	0.75	Com	\$374.02
9	018-042-071	0.44	Com	\$374.02
10	018-042-072	1.27	Com	\$374.02
50	018-043-004	0.14	Com	\$295.82
11	018-048-009	19.64	Com/Agr	\$35.16
12	018-048-038	2.23	Com	\$35.16
13	018-048-039	0.57	Vac Com	\$127.16
14	018-048-040	15.05	Vac Com	\$35.16
15	018-049-004	1.65	Com Ind	\$130.22
16	018-049-016	0.82	Com/Res	\$35.16
17	018-049-028	6.61	Com	\$35.16
18	018-049-029	1.39	SFR	\$35.16
19	018-049-032	24.65	Com/Agr	\$314.18
20	018-049-035	22.97	Com Ind	\$317.22
21	018-049-039	0.68	Com	\$38.20
22	018-049-041	1.36	Com	\$130.20
23	018-049-042	0.41	Com	\$964.86
24	018-049-043	0.41	Com	\$923.18
25	018-049-044	0.40	Com	\$923.18
26	018-049-048	0.41	Vac Com	\$923.18
27	018-049-049	0.36	Com	\$923.18
28	018-049-050	0.40	Com	\$923.18
29	018-049-051	0.41	Vac Com	\$923.18
30	018-049-052	0.42	Com	\$964.84
31	018-049-057	0.44	Com	\$35.16
32	018-049-059	0.27	SFR	\$35.16
33	018-049-060	0.19	SFR	\$35.16
34	018-049-061	0.87	Com/Res	\$363.00



**Central Hughson Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
35	018-049-062	0.51	Com/Agr	\$35.16
36	018-049-064	2.12	Vac Com	\$35.16
37	018-049-065	0.85	Com	\$35.16
38	018-049-066	1.75	Com	\$38.20
39	018-049-067	0.50	Com	\$823.18
40	018-049-069	0.92	Com/Res	\$35.16
41	018-049-070	0.16	Vac Res	\$24.40
42	018-049-071	0.23	Vac Res	\$24.40
43	018-049-072	0.28	Vac Res	\$24.40
44	018-049-073	0.23	Vac Res	\$24.40
45	018-049-074	0.23	Vac Res	\$24.40
46	018-049-075	0.20	Vac Res	\$24.40
47	018-049-076	0.44	SFR	\$24.40
		143.2742		\$14,614.44

**Euclid North Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-096-001	SFR	\$444.58	\$311.10
2	018-096-002	SFR	\$444.58	\$311.10
3	018-096-003	SFR	\$444.58	\$311.10
4	018-096-004	SFR	\$444.58	\$311.10
5	018-096-005	SFR	\$444.58	\$311.10
6	018-096-006	SFR	\$444.58	\$311.10
7	018-096-007	SFR	\$444.58	\$311.10
8	018-096-008	SFR	\$444.58	\$311.10
9	018-096-009	SFR	\$444.58	\$311.10
10	018-096-010	SFR	\$444.58	\$311.10
11	018-096-011	SFR	\$444.58	\$311.10
12	018-096-012	SFR	\$444.58	\$311.10
13	018-096-013	SFR	\$444.58	\$311.10

Euclid North Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
14	018-096-014	SFR	\$444.58	\$311.10
15	018-096-015	SFR	\$444.58	\$311.10
16	018-096-016	SFR	\$444.58	\$311.10
17	018-096-017	SFR	\$444.58	\$311.10
18	018-096-018	SFR	\$444.58	\$311.10
19	018-096-019	SFR	\$444.58	\$311.10
20	018-096-020	SFR	\$444.58	\$311.10
21	018-096-021	SFR	\$444.58	\$311.10
22	018-096-022	SFR	\$444.58	\$311.10
23	018-096-023	SFR	\$444.58	\$311.10
24	018-096-024	SFR	\$444.58	\$311.10
25	018-096-025	SFR	\$444.58	\$311.10
26	018-096-026	SFR	\$444.58	\$311.10
27	018-096-027	SFR	\$444.58	\$311.10
28	018-096-028	SFR	\$444.58	\$311.10
29	018-096-029	SFR	\$444.58	\$311.10
30	018-096-030	SFR	\$444.58	\$311.10
31	018-096-031	SFR	\$444.58	\$311.10
32	018-096-032	SFR	\$444.58	\$311.10
33	018-096-033	SFR	\$444.58	\$311.10
34	018-096-034	SFR	\$444.58	\$311.10
35	018-096-035	SFR	\$444.58	\$311.10
36	018-096-036	SFR	\$444.58	\$311.10
37	018-096-037	SFR	\$444.58	\$311.10
38	018-096-038	SFR	\$444.58	\$311.10
39	018-096-039	SFR	\$444.58	\$311.10
40	018-096-040	SFR	\$444.58	\$311.10
41	018-096-041	SFR	\$444.58	\$311.10
42	018-096-042	SFR	\$444.58	\$311.10
43	018-096-043	SFR	\$444.58	\$311.10
44	018-096-044	SFR	\$444.58	\$311.10
45	018-096-045	SFR	\$444.58	\$311.10
46	018-096-046	SFR	\$444.58	\$311.10
47	018-096-047	SFR	\$444.58	\$311.10
48	018-096-048	SFR	\$444.58	\$311.10
49	018-096-049	SFR	\$444.58	\$311.10
50	018-096-050	SFR	\$444.58	\$311.10

Euclid North Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
51	018-096-051	Basin	\$444.58	\$0.00
52	018-096-052	Easement	\$444.58	\$0.00
53	018-096-053	Park	\$444.58	\$0.00
54	018-096-054	Pump	\$444.58	\$0.00
55	018-096-055	Easement	\$444.58	\$0.00
56	018-096-056	Easement	\$444.58	<u>\$0.00</u>
				\$15,555.00

Euclid South Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-095-001	SFR	\$284.20	\$274.72
2	018-095-002	SFR	\$284.20	\$274.72
3	018-095-003	SFR	\$284.20	\$274.72
4	018-095-004	SFR	\$284.20	\$274.72
5	018-095-005	SFR	\$284.20	\$274.72
6	018-095-006	SFR	\$284.20	\$274.72
7	018-095-007	SFR	\$284.20	\$274.72
8	018-095-008	SFR	\$284.20	\$274.72
9	018-095-009	SFR	\$284.20	\$274.72
10	018-095-010	SFR	\$284.20	\$274.72
11	018-095-011	SFR	\$284.20	\$274.72
12	018-095-012	SFR	\$284.20	\$274.72
13	018-095-013	SFR	\$284.20	\$274.72
14	018-095-014	SFR	\$284.20	\$274.72
15	018-095-015	SFR	\$284.20	\$274.72
16	018-095-016	SFR	\$284.20	\$274.72
17	018-095-017	SFR	\$284.20	\$274.72
18	018-095-018	SFR	\$284.20	\$274.72
19	018-095-019	SFR	\$284.20	\$274.72
20	018-095-020	SFR	\$284.20	\$274.72

Euclid South Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
21	018-095-021	SFR	\$284.20	\$274.72
22	018-095-022	SFR	\$284.20	\$274.72
23	018-095-023	SFR	\$284.20	\$274.72
24	018-095-024	SFR	\$284.20	\$274.72
25	018-095-025	SFR	\$284.20	\$274.72
26	018-095-026	SFR	\$284.20	\$274.72
27	018-095-027	SFR	\$284.20	\$274.72
28	018-095-028	SFR	\$284.20	\$274.72
29	018-095-029	SFR	\$284.20	\$274.72
30	018-095-030	SFR	\$284.20	\$274.72
31	018-095-031	SFR	\$284.20	\$274.72
32	018-095-032	SFR	\$284.20	\$274.72
33	018-095-033	SFR	\$284.20	\$274.72
34	018-095-034	SFR	\$284.20	\$274.72
35	018-095-035	SFR	\$284.20	\$274.72
36	018-095-036	SFR	\$284.20	\$274.72
37	018-095-037	SFR	\$284.20	\$274.72
38	018-095-038	SFR	\$284.20	\$274.72
39	018-095-039	SFR	\$284.20	\$274.72
40	018-095-040	SFR	\$284.20	\$274.72
41	018-095-041	SFR	\$284.20	\$274.72
42	018-095-042	SFR	\$284.20	\$274.72
43	018-095-043	SFR	\$284.20	\$274.72
44	018-095-044	SFR	\$284.20	\$274.72
45	018-095-045	SFR	\$284.20	\$274.72
46	018-095-046	SFR	\$284.20	\$274.72
47	018-095-047	SFR	\$284.20	\$274.72
48	018-095-048	SFR	\$284.20	\$274.72
49	018-095-049	SFR	\$284.20	\$274.72
50	018-095-050	SFR	\$284.20	\$274.72
51	018-095-051	SFR	\$284.20	\$274.72
52	018-095-052	SFR	\$284.20	\$274.72
53	018-095-053	SFR	\$284.20	\$274.72
54	018-095-054	SFR	\$284.20	\$274.72
55	018-095-055	SFR	\$284.20	\$274.72
56	018-095-056	SFR	\$284.20	\$274.72
57	018-095-057	SFR	\$284.20	\$274.72

Euclid South Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
58	018-095-058	SFR	\$284.20	\$274.72
59	018-095-059	SFR	\$284.20	\$274.72
60	018-095-060	SFR	\$284.20	\$274.72
61	018-095-061	SFR	\$284.20	\$274.72
62	018-095-062	SFR	\$284.20	\$274.72
63	018-095-063	SFR	\$284.20	\$274.72
64	018-095-064	SFR	\$284.20	\$274.72
65	018-095-065	SFR	\$284.20	\$274.72
66	018-095-066	SFR	\$284.20	\$274.72
67	018-095-067	SFR	\$284.20	\$274.72
68	018-095-068	SFR	\$284.20	\$274.72
69	018-095-069	SFR	\$284.20	\$274.72
70	018-095-070	Basin	\$284.20	\$0.00
71	018-095-071	Easement	\$284.20	\$0.00
72	018-095-072	Easement	\$284.20	<u>\$0.00</u>
				\$18,955.68

Feathers Glen Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-090-003	SFR	\$535.16	\$522.78
2	018-090-004	SFR	\$535.16	\$522.78
3	018-090-005	SFR	\$535.16	\$522.78
4	018-090-006	SFR	\$535.16	\$522.78
5	018-090-007	SFR	\$535.16	\$522.78
6	018-090-008	SFR	\$535.16	\$522.78
7	018-090-009	SFR	\$535.16	\$522.78
8	018-090-010	SFR	\$535.16	\$522.78
9	018-090-011	SFR	\$535.16	\$522.78
10	018-090-012	SFR	\$535.16	\$522.78
11	018-090-013	SFR	\$535.16	\$522.78

Feathers Glen Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
12	018-090-014	SFR	\$535.16	\$522.78
13	018-090-015	SFR	\$535.16	\$522.78
14	018-090-016	SFR	\$535.16	\$522.78
15	018-090-017	SFR	\$535.16	\$522.78
16	018-090-018	SFR	\$535.16	\$522.78
17	018-090-019	SFR	\$535.16	\$522.78
18	018-090-020	SFR	\$535.16	\$522.78
19	018-090-021	SFR	\$535.16	\$522.78
20	018-090-022	SFR	\$535.16	\$522.78
21	018-090-023	SFR	\$535.16	\$522.78
22	018-090-024	SFR	\$535.16	\$522.78
23	018-090-025	SFR	\$535.16	\$522.78
24	018-090-026	SFR	\$535.16	\$522.78
25	018-090-027	SFR	\$535.16	\$522.78
26	018-090-028	SFR	\$535.16	\$522.78
27	018-090-029	SFR	\$535.16	\$522.78
28	018-090-030	SFR	\$535.16	\$522.78
29	018-090-031	SFR	\$535.16	\$522.78
30	018-090-032	SFR	\$535.16	\$522.78
31	018-090-033	SFR	\$535.16	\$522.78
32	018-090-034	SFR	\$535.16	\$522.78
33	018-090-035	SFR	\$535.16	\$522.78
34	018-090-036	SFR	\$535.16	\$522.78
35	018-090-037	SFR	\$535.16	\$522.78
36	018-090-038	SFR	\$535.16	\$522.78
37	018-090-039	SFR	\$535.16	\$522.78
38	018-090-040	SFR	\$535.16	\$522.78
39	018-090-041	SFR	\$535.16	\$522.78
40	018-090-042	SFR	\$535.16	\$522.78
41	018-090-043	SFR	\$535.16	\$522.78
42	018-090-044	SFR	\$535.16	\$522.78
				\$21,956.76

**Fontana Ranch North Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-091-001	SFR	\$323.57	\$311.78
2	018-091-002	SFR	\$323.57	\$311.78
3	018-091-003	SFR	\$323.57	\$311.78
4	018-091-004	SFR	\$323.57	\$311.78
5	018-091-005	SFR	\$323.57	\$311.78
6	018-091-006	SFR	\$323.57	\$311.78
7	018-091-007	SFR	\$323.57	\$311.78
8	018-091-008	SFR	\$323.57	\$311.78
9	018-091-009	SFR	\$323.57	\$311.78
10	018-091-010	SFR	\$323.57	\$311.78
11	018-091-013	SFR	\$323.57	\$311.78
12	018-091-014	SFR	\$323.57	\$311.78
13	018-091-015	SFR	\$323.57	\$311.78
14	018-091-016	SFR	\$323.57	\$311.78
16	018-091-018	SFR	\$323.57	\$311.78
17	018-091-019	SFR	\$323.57	\$311.78
18	018-091-020	SFR	\$323.57	\$311.78
19	018-091-021	SFR	\$323.57	\$311.78
20	018-091-022	SFR	\$323.57	\$311.78
21	018-091-023	SFR	\$323.57	\$311.78
22	018-091-024	SFR	\$323.57	\$311.78
23	018-091-025	SFR	\$323.57	\$311.78
24	018-091-026	SFR	\$323.57	\$311.78
25	018-091-027	SFR	\$323.57	\$311.78
26	018-091-028	SFR	\$323.57	\$311.78
27	018-091-029	SFR	\$323.57	\$311.78
28	018-091-030	SFR	\$323.57	\$311.78
29	018-091-031	SFR	\$323.57	\$311.78
30	018-091-032	SFR	\$323.57	\$311.78
31	018-091-033	SFR	\$323.57	\$311.78
32	018-091-034	SFR	\$323.57	\$311.78
33	018-091-035	SFR	\$323.57	\$311.78
34	018-091-036	SFR	\$323.57	\$311.78
35	018-091-037	SFR	\$323.57	\$311.78
36	018-091-038	SFR	\$323.57	\$311.78
37	018-091-039	SFR	\$323.57	\$311.78
38	018-091-040	SFR	\$323.57	\$311.78

**Fontana Ranch North Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
39	018-091-042	SFR	\$323.57	\$311.78
40	018-091-043	SFR	\$323.57	\$311.78
41	018-091-044	SFR	\$323.57	\$311.78
42	018-091-045	SFR	\$323.57	\$311.78
15	018-091-046	SFR	\$323.57	\$311.78
43	018-092-001	SFR	\$323.57	\$311.78
44	018-092-002	SFR	\$323.57	\$311.78
45	018-092-003	SFR	\$323.57	\$311.78
46	018-092-004	SFR	\$323.57	\$311.78
47	018-092-005	SFR	\$323.57	\$311.78
48	018-092-006	SFR	\$323.57	\$311.78
49	018-092-007	SFR	\$323.57	\$311.78
50	018-092-008	SFR	\$323.57	\$311.78
51	018-092-009	SFR	\$323.57	\$311.78
52	018-092-010	SFR	\$323.57	\$311.78
53	018-092-011	SFR	\$323.57	\$311.78
54	018-092-012	SFR	\$323.57	\$311.78
55	018-092-013	SFR	\$323.57	\$311.78
56	018-092-014	SFR	\$323.57	\$311.78
57	018-092-015	SFR	\$323.57	\$311.78
58	018-092-016	SFR	\$323.57	\$311.78
59	018-092-017	SFR	\$323.57	\$311.78
60	018-092-018	SFR	\$323.57	\$311.78
61	018-092-019	SFR	\$323.57	\$311.78
62	018-092-020	SFR	\$323.57	\$311.78
63	018-092-021	SFR	\$323.57	\$311.78
64	018-092-022	SFR	\$323.57	\$311.78
65	018-092-023	SFR	\$323.57	\$311.78
66	018-092-024	SFR	\$323.57	\$311.78
67	018-092-025	SFR	\$323.57	\$311.78
68	018-092-026	SFR	\$323.57	\$311.78
69	018-092-027	SFR	\$323.57	\$311.78
70	018-092-028	SFR	\$323.57	\$311.78
71	018-092-029	SFR	\$323.57	\$311.78
72	018-092-030	SFR	\$323.57	\$311.78
73	018-092-031	SFR	\$323.57	\$311.78
74	018-092-032	SFR	\$323.57	\$311.78

Fontana Ranch North Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
75	018-092-033	SFR	\$323.57	\$311.78
76	018-092-034	SFR	\$323.57	\$311.78
77	018-092-035	SFR	\$323.57	\$311.78
78	018-092-036	SFR	\$323.57	\$311.78
79	018-092-037	SFR	\$323.57	\$311.78
80	018-092-040	SFR	\$323.57	\$311.78
81	018-092-041	SFR	\$323.57	\$311.78
82	018-092-042	SFR	\$323.57	\$311.78
83	018-092-043	SFR	\$323.57	\$311.78
84	018-092-044	SFR	\$323.57	\$311.78
85	018-092-045	SFR	\$323.57	\$311.78
86	018-092-046	SFR	\$323.57	\$311.78
87	018-092-047	SFR	\$323.57	\$311.78
88	018-092-048	SFR	\$323.57	\$311.78
89	018-092-049	SFR	\$323.57	\$311.78
90	018-092-050	SFR	\$323.57	\$311.78
91	018-092-051	SFR	\$323.57	\$311.78
				\$28,371.98

Fontana Ranch South Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-093-001	SFR	\$311.77	\$311.76
2	018-093-002	SFR	\$311.77	\$311.76
3	018-093-003	SFR	\$311.77	\$311.76
4	018-093-004	SFR	\$311.77	\$311.76
5	018-093-005	SFR	\$311.77	\$311.76
6	018-093-006	SFR	\$311.77	\$311.76
7	018-093-007	SFR	\$311.77	\$311.76
8	018-093-008	SFR	\$311.77	\$311.76
9	018-093-009	SFR	\$311.77	\$311.76

**Fontana Ranch South Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
10	018-093-010	SFR	\$311.77	\$311.76
11	018-093-011	SFR	\$311.77	\$311.76
12	018-093-012	SFR	\$311.77	\$311.76
13	018-093-013	SFR	\$311.77	\$311.76
14	018-093-016	SFR	\$311.77	\$311.76
15	018-093-017	SFR	\$311.77	\$311.76
16	018-093-018	SFR	\$311.77	\$311.76
17	018-093-023	SFR	\$311.77	\$311.76
18	018-093-024	SFR	\$311.77	\$311.76
19	018-093-025	SFR	\$311.77	\$311.76
20	018-093-026	SFR	\$311.77	\$311.76
21	018-093-027	SFR	\$311.77	\$311.76
22	018-093-028	SFR	\$311.77	\$311.76
23	018-093-029	SFR	\$311.77	\$311.76
24	018-093-030	SFR	\$311.77	\$311.76
25	018-093-031	SFR	\$311.77	\$311.76
26	018-093-032	SFR	\$311.77	\$311.76
27	018-093-033	SFR	\$311.77	\$311.76
28	018-093-034	SFR	\$311.77	\$311.76
29	018-093-035	SFR	\$311.77	\$311.76
30	018-093-036	SFR	\$311.77	\$311.76
31	018-093-037	SFR	\$311.77	\$311.76
32	018-093-038	SFR	\$311.77	\$311.76
33	018-093-039	SFR	\$311.77	\$311.76
34	018-093-040	SFR	\$311.77	\$311.76
35	018-093-041	SFR	\$311.77	\$311.76
36	018-093-042	SFR	\$311.77	\$311.76
37	018-093-043	SFR	\$311.77	\$311.76
38	018-093-044	SFR	\$311.77	\$311.76
39	018-093-045	SFR	\$311.77	\$311.76
40	018-093-046	SFR	\$311.77	\$311.76
41	018-093-047	SFR	\$311.77	\$311.76
42	018-093-048	SFR	\$311.77	\$311.76
43	018-093-049	SFR	\$311.77	\$311.76
44	018-093-050	SFR	\$311.77	\$311.76
45	018-093-051	SFR	\$311.77	\$311.76
46	018-093-052	SFR	\$311.77	\$311.76

**Fontana Ranch South Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
47	018-093-053	SFR	\$311.77	\$311.76
48	018-093-054	SFR	\$311.77	\$311.76
49	018-093-055	SFR	\$311.77	\$311.76
50	018-093-056	SFR	\$311.77	\$311.76
51	018-093-058	SFR	\$311.77	\$311.76
52	018-093-059	SFR	\$311.77	\$311.76
53	018-093-060	SFR	\$311.77	\$311.76
54	018-093-061	SFR	\$311.77	\$311.76
55	018-093-062	SFR	\$311.77	\$311.76
56	018-093-063	SFR	\$311.77	\$311.76
				\$17,458.56

**Rhapsody Unit No. 1 Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-086-001	SFR	\$86.00	\$86.00
2	018-086-002	SFR	\$86.00	\$86.00
3	018-086-003	SFR	\$86.00	\$86.00
4	018-086-004	SFR	\$86.00	\$86.00
5	018-086-005	SFR	\$86.00	\$86.00
6	018-086-006	SFR	\$86.00	\$86.00
7	018-086-007	SFR	\$86.00	\$86.00
8	018-086-008	SFR	\$86.00	\$86.00
9	018-086-009	SFR	\$86.00	\$86.00
10	018-086-010	SFR	\$86.00	\$86.00
11	018-086-011	SFR	\$86.00	\$86.00
12	018-086-012	SFR	\$86.00	\$86.00
13	018-086-013	SFR	\$86.00	\$86.00
14	018-086-014	SFR	\$86.00	\$86.00
15	018-086-015	SFR	\$86.00	\$86.00
16	018-086-016	SFR	\$86.00	\$86.00

**Rhapsody Unit No. 1 Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
17	018-086-017	SFR	\$86.00	\$86.00
18	018-086-018	SFR	\$86.00	\$86.00
19	018-086-019	SFR	\$86.00	\$86.00
20	018-086-020	SFR	\$86.00	\$86.00
21	018-086-021	SFR	\$86.00	\$86.00
22	018-086-022	SFR	\$86.00	\$86.00
23	018-086-023	SFR	\$86.00	\$86.00
24	018-086-024	SFR	\$86.00	\$86.00
25	018-086-025	SFR	\$86.00	\$86.00
26	018-086-026	SFR	\$86.00	\$86.00
27	018-086-027	SFR	\$86.00	\$86.00
28	018-086-028	SFR	\$86.00	\$86.00
29	018-086-029	SFR	\$86.00	\$86.00
30	018-086-030	SFR	\$86.00	\$86.00
31	018-086-031	SFR	\$86.00	\$86.00
32	018-086-032	SFR	\$86.00	\$86.00
33	018-086-033	SFR	\$86.00	\$86.00
34	018-086-034	SFR	\$86.00	\$86.00
35	018-086-035	SFR	\$86.00	\$86.00
36	018-086-036	SFR	\$86.00	\$86.00
37	018-086-037	SFR	\$86.00	\$86.00
38	018-086-038	SFR	\$86.00	\$86.00
39	018-086-039	SFR	\$86.00	\$86.00
40	018-086-040	SFR	\$86.00	\$86.00
41	018-086-041	SFR	\$86.00	\$86.00
42	018-086-042	SFR	\$86.00	\$86.00
43	018-087-001	SFR	\$86.00	\$86.00
44	018-087-002	SFR	\$86.00	\$86.00
45	018-087-003	SFR	\$86.00	\$86.00
46	018-087-004	SFR	\$86.00	\$86.00
47	018-087-005	SFR	\$86.00	\$86.00
48	018-087-006	SFR	\$86.00	\$86.00
49	018-087-007	SFR	\$86.00	\$86.00
50	018-087-008	SFR	\$86.00	\$86.00
51	018-087-009	SFR	\$86.00	\$86.00
52	018-087-010	SFR	\$86.00	\$86.00
53	018-087-011	SFR	\$86.00	\$86.00

Rhapsody Unit No. 1 Landscape and Lighting District
Fiscal Year 2022-23 Assessment Roll

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
54	018-087-012	SFR	\$86.00	\$86.00
55	018-087-013	SFR	\$86.00	\$86.00
56	018-087-014	SFR	\$86.00	\$86.00
57	018-087-015	SFR	\$86.00	\$86.00
58	018-087-016	SFR	\$86.00	\$86.00
59	018-087-017	SFR	\$86.00	\$86.00
60	018-087-018	SFR	\$86.00	\$86.00
61	018-087-019	SFR	\$86.00	\$86.00
62	018-087-020	SFR	\$86.00	\$86.00
63	018-087-021	SFR	\$86.00	\$86.00
64	018-087-022	SFR	\$86.00	\$86.00
65	018-087-023	SFR	\$86.00	\$86.00
66	018-087-024	SFR	\$86.00	\$86.00
67	018-087-025	SFR	\$86.00	\$86.00
68	018-087-026	SFR	\$86.00	\$86.00
69	018-087-027	SFR	\$86.00	\$86.00
70	018-087-028	SFR	\$86.00	\$86.00
71	018-087-029	SFR	\$86.00	\$86.00
72	018-087-030	SFR	\$86.00	\$86.00
73	018-087-031	SFR	\$86.00	\$86.00
74	018-087-032	SFR	\$86.00	\$86.00
75	018-087-033	SFR	\$86.00	\$86.00
76	018-087-034	SFR	\$86.00	\$86.00
77	018-087-035	SFR	\$86.00	\$86.00
78	018-087-036	SFR	\$86.00	\$86.00
79	018-087-037	SFR	\$86.00	\$86.00
				\$6,794.00



**Rhapsody Unit No. 2 Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-086-044	SFR	\$282.46	\$260.70
2	018-086-045	SFR	\$282.46	\$260.70
3	018-086-046	SFR	\$282.46	\$260.70
4	018-086-047	SFR	\$282.46	\$260.70
5	018-086-048	SFR	\$282.46	\$260.70
6	018-086-049	SFR	\$282.46	\$260.70
7	018-086-050	SFR	\$282.46	\$260.70
8	018-086-051	SFR	\$282.46	\$260.70
9	018-086-052	SFR	\$282.46	\$260.70
10	018-086-053	SFR	\$282.46	\$260.70
11	018-086-054	SFR	\$282.46	\$260.70
12	018-086-055	SFR	\$282.46	\$260.70
13	018-086-056	SFR	\$282.46	\$260.70
14	018-086-057	SFR	\$282.46	\$260.70
15	018-086-058	SFR	\$282.46	\$260.70
16	018-086-059	SFR	\$282.46	\$260.70
17	018-086-060	SFR	\$282.46	\$260.70
18	018-086-061	SFR	\$282.46	\$260.70
19	018-086-062	SFR	\$282.46	\$260.70
20	018-086-063	SFR	\$282.46	\$260.70
21	018-086-064	SFR	\$282.46	\$260.70
22	018-086-065	SFR	\$282.46	\$260.70
23	018-086-066	SFR	\$282.46	\$260.70
24	018-086-067	SFR	\$282.46	\$260.70
25	018-086-068	SFR	\$282.46	\$260.70
26	018-086-069	SFR	\$282.46	\$260.70
27	018-086-070	SFR	\$282.46	\$260.70
28	018-086-071	SFR	\$282.46	\$260.70
29	018-086-072	SFR	\$282.46	\$260.70
30	018-086-073	SFR	\$282.46	\$260.70
31	018-086-074	SFR	\$282.46	\$260.70
32	018-086-075	SFR	\$282.46	\$260.70
33	018-086-076	SFR	\$282.46	\$260.70
34	018-086-077	SFR	\$282.46	\$260.70
35	018-086-078	SFR	\$282.46	\$260.70
36	018-087-039	SFR	\$282.46	\$260.70
37	018-087-040	SFR	\$282.46	\$260.70



Rhapsody Unit No. 2 Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
38	018-087-041	SFR	\$282.46	\$260.70
39	018-087-042	SFR	\$282.46	\$260.70
40	018-087-043	SFR	\$282.46	\$260.70
41	018-087-044	SFR	\$282.46	\$260.70
42	018-087-045	SFR	\$282.46	\$260.70
43	018-087-046	SFR	\$282.46	\$260.70
44	018-087-047	SFR	\$282.46	\$260.70
45	018-087-048	SFR	\$282.46	\$260.70
46	018-087-049	SFR	\$282.46	\$260.70
47	018-087-050	SFR	\$282.46	\$260.70
48	018-087-051	SFR	\$282.46	\$260.70
49	018-087-052	SFR	\$282.46	\$260.70
50	018-087-053	SFR	\$282.46	\$260.70
51	018-087-054	SFR	\$282.46	\$260.70
52	018-087-055	SFR	\$282.46	\$260.70
53	018-087-056	SFR	\$282.46	\$260.70
54	018-087-057	SFR	\$282.46	\$260.70
55	018-087-058	SFR	\$282.46	\$260.70
56	018-087-059	SFR	\$282.46	\$260.70
57	018-087-060	SFR	\$282.46	\$260.70
58	018-087-061	SFR	\$282.46	\$260.70
59	018-087-062	SFR	\$282.46	\$260.70
				\$15,381.30

Santa Fe Estates, Phase 1 Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-083-001	SFR	\$132.00	\$132.00
2	018-083-002	SFR	\$132.00	\$132.00
3	018-083-003	SFR	\$132.00	\$132.00
4	018-083-004	SFR	\$132.00	\$132.00

**Santa Fe Estates, Phase 1 Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
5	018-083-005	SFR	\$132.00	\$132.00
6	018-083-006	SFR	\$132.00	\$132.00
7	018-083-007	SFR	\$132.00	\$132.00
8	018-083-008	SFR	\$132.00	\$132.00
9	018-083-009	SFR	\$132.00	\$132.00
10	018-083-010	SFR	\$132.00	\$132.00
11	018-083-011	SFR	\$132.00	\$132.00
12	018-083-012	SFR	\$132.00	\$132.00
13	018-083-013	SFR	\$132.00	\$132.00
14	018-083-014	SFR	\$132.00	\$132.00
15	018-083-015	SFR	\$132.00	\$132.00
16	018-083-016	SFR	\$132.00	\$132.00
17	018-083-017	SFR	\$132.00	\$132.00
18	018-083-018	SFR	\$132.00	\$132.00
19	018-083-019	SFR	\$132.00	\$132.00
20	018-083-020	SFR	\$132.00	\$132.00
21	018-083-021	SFR	\$132.00	\$132.00
22	018-083-022	SFR	\$132.00	\$132.00
23	018-083-023	SFR	\$132.00	\$132.00
24	018-083-024	SFR	\$132.00	\$132.00
25	018-083-025	SFR	\$132.00	\$132.00
26	018-083-026	SFR	\$132.00	\$132.00
27	018-083-027	SFR	\$132.00	\$132.00
28	018-083-028	SFR	\$132.00	\$132.00
29	018-083-029	SFR	\$132.00	\$132.00
30	018-083-030	SFR	\$132.00	\$132.00
31	018-083-031	SFR	\$132.00	\$132.00
32	018-083-032	SFR	\$132.00	\$132.00
33	018-083-033	SFR	\$132.00	\$132.00
34	018-083-034	SFR	\$132.00	\$132.00
35	018-083-035	SFR	\$132.00	\$132.00
36	018-083-036	SFR	\$132.00	\$132.00
37	018-083-037	SFR	\$132.00	\$132.00
38	018-083-038	SFR	\$132.00	\$132.00
39	018-083-039	SFR	\$132.00	\$132.00
40	018-083-040	SFR	\$132.00	\$132.00
41	018-083-041	SFR	\$132.00	\$132.00

Santa Fe Estates, Phase 1 Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
42	018-083-042	SFR	\$132.00	\$132.00
43	018-083-043	SFR	\$132.00	\$132.00
44	018-083-044	SFR	\$132.00	\$132.00
45	018-083-045	SFR	\$132.00	\$132.00
46	018-083-046	SFR	\$132.00	\$132.00
47	018-083-047	SFR	\$132.00	\$132.00
48	018-083-048	SFR	\$132.00	\$132.00
49	018-083-049	SFR	\$132.00	\$132.00
50	018-083-050	SFR	\$132.00	\$132.00
51	018-083-051	SFR	\$132.00	\$132.00
52	018-083-052	SFR	\$132.00	\$132.00
53	018-083-053	SFR	\$132.00	\$132.00
54	018-083-054	SFR	\$132.00	\$132.00
55	018-083-055	SFR	\$132.00	<u>\$132.00</u>
				\$7,260.00

Santa Fe Estates, Phase 2 Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-084-002	SFR	\$130.39	\$130.38
2	018-084-003	SFR	\$130.39	\$130.38
3	018-084-004	SFR	\$130.39	\$130.38
4	018-084-005	SFR	\$130.39	\$130.38
5	018-084-006	SFR	\$130.39	\$130.38
6	018-084-007	SFR	\$130.39	\$130.38
7	018-084-008	SFR	\$130.39	\$130.38
8	018-084-009	SFR	\$130.39	\$130.38
9	018-084-010	SFR	\$130.39	\$130.38
10	018-084-011	SFR	\$130.39	\$130.38
11	018-084-012	SFR	\$130.39	\$130.38
12	018-084-013	SFR	\$130.39	\$130.38



**Santa Fe Estates, Phase 2 Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
13	018-084-014	SFR	\$130.39	\$130.38
14	018-084-015	SFR	\$130.39	\$130.38
15	018-084-016	SFR	\$130.39	\$130.38
16	018-084-017	SFR	\$130.39	\$130.38
17	018-084-018	SFR	\$130.39	\$130.38
18	018-084-019	SFR	\$130.39	\$130.38
19	018-084-020	SFR	\$130.39	\$130.38
20	018-084-021	SFR	\$130.39	\$130.38
21	018-084-022	SFR	\$130.39	\$130.38
22	018-084-023	SFR	\$130.39	\$130.38
23	018-084-024	SFR	\$130.39	\$130.38
24	018-084-025	SFR	\$130.39	\$130.38
25	018-084-026	SFR	\$130.39	\$130.38
26	018-084-027	SFR	\$130.39	\$130.38
27	018-084-028	SFR	\$130.39	\$130.38
28	018-084-029	SFR	\$130.39	\$130.38
29	018-084-030	SFR	\$130.39	\$130.38
30	018-084-031	SFR	\$130.39	\$130.38
31	018-084-032	SFR	\$130.39	\$130.38
32	018-084-033	SFR	\$130.39	\$130.38
33	018-084-034	SFR	\$130.39	\$130.38
34	018-084-035	SFR	\$130.39	\$130.38
35	018-084-036	SFR	\$130.39	\$130.38
36	018-084-037	SFR	\$130.39	\$130.38
37	018-084-038	SFR	\$130.39	\$130.38
38	018-084-039	SFR	\$130.39	\$130.38
39	018-084-040	SFR	\$130.39	\$130.38
40	018-084-041	SFR	\$130.39	\$130.38
41	018-084-042	SFR	\$130.39	\$130.38
42	018-084-043	SFR	\$130.39	\$130.38
43	018-084-044	SFR	\$130.39	\$130.38
44	018-084-045	SFR	\$130.39	\$130.38
45	018-084-046	SFR	\$130.39	\$130.38
46	018-084-047	SFR	\$130.39	\$130.38
47	018-084-048	SFR	\$130.39	\$130.38
48	018-084-049	SFR	\$130.39	\$130.38
49	018-084-050	SFR	\$130.39	\$130.38

Santa Fe Estates, Phase 2 Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
50	018-084-051	SFR	\$130.39	\$130.38
51	018-084-052	SFR	\$130.39	<u>\$130.38</u>
				\$6,649.38

Starn Estates Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-081-001	SFR	\$99.87	\$99.86
2	018-081-002	SFR	\$99.87	\$99.86
3	018-081-003	SFR	\$99.87	\$99.86
4	018-081-004	SFR	\$99.87	\$99.86
5	018-081-005	SFR	\$99.87	\$99.86
6	018-081-006	SFR	\$99.87	\$99.86
7	018-081-007	SFR	\$99.87	\$99.86
8	018-081-008	SFR	\$99.87	\$99.86
9	018-081-009	SFR	\$99.87	\$99.86
10	018-081-010	SFR	\$99.87	\$99.86
11	018-081-011	SFR	\$99.87	\$99.86
12	018-081-012	SFR	\$99.87	\$99.86
13	018-081-013	SFR	\$99.87	\$99.86
14	018-081-014	Storm Drain	\$99.87	\$0.00
15	018-081-015	SFR	\$99.87	\$99.86
16	018-081-016	SFR	\$99.87	\$99.86
17	018-081-017	SFR	\$99.87	\$99.86
18	018-081-018	SFR	\$99.87	\$99.86
19	018-081-019	SFR	\$99.87	\$99.86
20	018-081-020	SFR	\$99.87	\$99.86
21	018-081-021	SFR	\$99.87	\$99.86
22	018-081-022	SFR	\$99.87	\$99.86
23	018-081-023	SFR	\$99.87	\$99.86

Starn Estates Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
24	018-081-024	SFR	\$99.87	\$99.86
25	018-081-025	SFR	\$99.87	\$99.86
26	018-081-026	SFR	\$99.87	\$99.86
27	018-081-027	SFR	\$99.87	\$99.86
28	018-081-028	SFR	\$99.87	\$99.86
29	018-081-029	SFR	\$99.87	\$99.86
30	018-081-030	SFR	\$99.87	\$99.86
31	018-081-031	SFR	\$99.87	\$99.86
32	018-081-032	SFR	\$99.87	\$99.86
33	018-081-033	SFR	\$99.87	\$99.86
34	018-081-034	SFR	\$99.87	\$99.86
35	018-081-035	SFR	\$99.87	\$99.86
36	018-081-036	SFR	\$99.87	\$99.86
37	018-081-037	SFR	\$99.87	\$99.86
38	018-081-039	SFR	\$99.87	\$99.86
39	018-081-040	SFR	\$99.87	\$99.86
40	018-081-041	SFR	\$99.87	\$99.86
41	018-081-042	SFR	\$99.87	\$99.86
42	018-081-043	SFR	\$99.87	\$99.86
43	018-081-044	SFR	\$99.87	\$99.86
44	018-081-045	SFR	\$99.87	\$99.86
45	018-081-046	SFR	\$99.87	\$99.86
46	018-081-047	SFR	\$99.87	\$99.86
47	018-081-048	SFR	\$99.87	\$99.86
48	018-081-049	SFR	\$99.87	\$99.86
49	018-081-050	SFR	\$99.87	\$99.86
50	018-081-051	SFR	\$99.87	\$99.86
51	018-081-052	SFR	\$99.87	\$99.86
52	018-081-053	SFR	\$99.87	\$99.86
53	018-081-054	SFR	\$99.87	\$99.86
54	018-081-055	SFR	\$99.87	\$99.86
55	018-081-056	SFR	\$99.87	\$99.86
56	018-081-057	SFR	\$99.87	\$99.86
57	018-081-058	SFR	\$99.87	\$99.86
58	018-081-059	SFR	\$99.87	\$99.86
59	018-081-060	SFR	\$99.87	\$99.86
60	018-081-061	SFR	\$99.87	\$99.86

Starn Estates Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
61	018-081-062	SFR	\$99.87	\$99.86
62	018-081-063	SFR	\$99.87	\$99.86
63	018-081-064	SFR	\$99.87	\$99.86
64	018-081-065	SFR	\$99.87	\$99.86
66	018-081-067	SFR	\$99.87	\$99.86
67	018-081-068	SFR	\$99.87	\$99.86
68	018-081-069	SFR	\$99.87	\$99.86
69	018-081-070	SFR	\$99.87	\$99.86
70	018-081-071	SFR	\$99.87	\$99.86
71	018-081-072	SFR	\$99.87	\$99.86
72	018-081-073	SFR	\$99.87	\$99.86
73	018-081-074	SFR	\$99.87	\$99.86
74	018-081-075	SFR	\$99.87	\$99.86
75	018-081-076	SFR	\$99.87	\$99.86
76	018-081-077	SFR	\$99.87	\$99.86
77	018-081-078	SFR	\$99.87	\$99.86
78	018-081-079	SFR	\$99.87	\$99.86
65	018-081-080	SFR	\$99.87	\$99.86
				\$7,689.22

Sterling Glen III Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
4	018-089-011	SFR	\$345.55	\$327.00
5	018-089-013	SFR	\$345.55	\$327.00
6	018-089-014	SFR	\$345.55	\$327.00
7	018-089-015	SFR	\$345.55	\$327.00
8	018-089-016	SFR	\$345.55	\$327.00
9	018-089-017	SFR	\$345.55	\$327.00
10	018-089-018	SFR	\$345.55	\$327.00

**Sterling Glen III Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
11	018-089-019	SFR	\$345.55	\$327.00
12	018-089-020	SFR	\$345.55	\$327.00
13	018-089-021	SFR	\$345.55	\$327.00
14	018-089-022	SFR	\$345.55	\$327.00
15	018-089-023	SFR	\$345.55	\$327.00
16	018-089-024	SFR	\$345.55	\$327.00
17	018-089-025	SFR	\$345.55	\$327.00
18	018-089-026	SFR	\$345.55	\$327.00
19	018-089-027	SFR	\$345.55	\$327.00
20	018-089-028	SFR	\$345.55	\$327.00
21	018-089-030	SFR	\$345.55	\$327.00
22	018-089-031	SFR	\$345.55	\$327.00
23	018-089-032	SFR	\$345.55	\$327.00
24	018-089-033	SFR	\$345.55	\$327.00
25	018-089-034	SFR	\$345.55	\$327.00
26	018-089-035	SFR	\$345.55	\$327.00
27	018-089-036	SFR	\$345.55	\$327.00
28	018-089-037	SFR	\$345.55	\$327.00
29	018-089-038	SFR	\$345.55	\$327.00
30	018-089-039	SFR	\$345.55	\$327.00
31	018-089-040	SFR	\$345.55	\$327.00
32	018-089-041	SFR	\$345.55	\$327.00
33	018-089-042	SFR	\$345.55	\$327.00
34	018-089-043	SFR	\$345.55	\$327.00
35	018-089-044	SFR	\$345.55	\$327.00
36	018-089-045	SFR	\$345.55	\$327.00
37	018-089-046	SFR	\$345.55	\$327.00
38	018-089-047	SFR	\$345.55	\$327.00
39	018-089-048	SFR	\$345.55	\$327.00
40	018-089-049	SFR	\$345.55	\$327.00
41	018-089-050	SFR	\$345.55	\$327.00
42	018-089-051	SFR	\$345.55	\$327.00
43	018-089-052	SFR	\$345.55	\$327.00
44	018-089-053	SFR	\$345.55	\$327.00
45	018-089-054	SFR	\$345.55	\$327.00
46	018-089-055	SFR	\$345.55	\$327.00
47	018-089-056	SFR	\$345.55	\$327.00

**Sterling Glen III Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
48	018-089-057	SFR	\$345.55	\$327.00
49	018-089-058	SFR	\$345.55	\$327.00
50	018-089-059	SFR	\$345.55	\$327.00
51	018-089-060	SFR	\$345.55	\$327.00
52	018-089-061	SFR	\$345.55	\$327.00
53	018-089-062	SFR	\$345.55	\$327.00
54	018-089-063	SFR	\$345.55	\$327.00
55	018-089-064	SFR	\$345.55	\$327.00
56	018-089-065	SFR	\$345.55	\$327.00
57	018-089-066	SFR	\$345.55	\$327.00
58	018-089-067	SFR	\$345.55	\$327.00
59	018-089-068	SFR	\$345.55	\$327.00
60	018-089-069	SFR	\$345.55	\$327.00
61	018-089-070	SFR	\$345.55	\$327.00
62	018-089-071	SFR	\$345.55	\$327.00
63	018-089-072	SFR	\$345.55	\$327.00
64	018-089-073	SFR	\$345.55	\$327.00
65	018-089-074	SFR	\$345.55	\$327.00
66	018-089-075	SFR	\$345.55	\$327.00
67	018-089-076	SFR	\$345.55	\$327.00
68	018-089-077	SFR	\$345.55	\$327.00
69	018-089-078	SFR	\$345.55	\$327.00
70	018-089-079	SFR	\$345.55	\$327.00
71	018-089-080	SFR	\$345.55	\$327.00
72	018-089-081	SFR	\$345.55	\$327.00
73	018-089-082	SFR	\$345.55	\$327.00
74	018-089-083	SFR	\$345.55	\$327.00
77	018-089-087	SFR	\$345.55	\$327.00
78	018-089-088	SFR	\$345.55	\$327.00
				\$23,871.00

Sterling Glen Annex - Benefit Assessment District Fiscal Year 2022-23 Assessment Roll						
Assessment #	APN	Acres	Parcel Type	Maximum Assessment Rate	Proposed Rate	2022-23 Proposed Assessment
1	018-089-003	0.43	SFR	\$541.74	\$541.74	\$232.94
2	018-089-004	0.35	SFR	\$541.74	\$541.74	\$189.60
3	018-089-005	0.36	SFR	\$541.74	\$541.74	\$195.02
75	018-089-085	0.23	SFR	\$541.74	\$541.74	\$122.56
76	018-089-086	<u>0.30</u>	SFR	\$541.74	\$541.74	<u>\$164.98</u>
		1.67				\$905.10

Sun Glow Estates Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-082-001	SFR	\$106.37	\$106.36
2	018-082-002	SFR	\$106.37	\$106.36
3	018-082-003	SFR	\$106.37	\$106.36
4	018-082-004	SFR	\$106.37	\$106.36
5	018-082-005	SFR	\$106.37	\$106.36
6	018-082-006	SFR	\$106.37	\$106.36
7	018-082-007	SFR	\$106.37	\$106.36
8	018-082-008	SFR	\$106.37	\$106.36
9	018-082-009	SFR	\$106.37	\$106.36
10	018-082-010	SFR	\$106.37	\$106.36
11	018-082-011	SFR	\$106.37	\$106.36
12	018-082-012	SFR	\$106.37	\$106.36
13	018-082-013	SFR	\$106.37	\$106.36
14	018-082-014	SFR	\$106.37	\$106.36
15	018-082-015	SFR	\$106.37	\$106.36
16	018-082-016	SFR	\$106.37	\$106.36
17	018-082-017	SFR	\$106.37	\$106.36
18	018-082-018	SFR	\$106.37	\$106.36
19	018-082-019	SFR	\$106.37	\$106.36
20	018-082-020	SFR	\$106.37	\$106.36

**Sun Glow Estates Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
21	018-082-021	SFR	\$106.37	\$106.36
22	018-082-022	SFR	\$106.37	\$106.36
23	018-082-023	SFR	\$106.37	\$106.36
24	018-082-024	SFR	\$106.37	\$106.36
25	018-082-025	SFR	\$106.37	\$106.36
26	018-082-026	SFR	\$106.37	\$106.36
27	018-082-027	SFR	\$106.37	\$106.36
28	018-082-028	SFR	\$106.37	\$106.36
29	018-082-029	SFR	\$106.37	\$106.36
30	018-082-030	SFR	\$106.37	\$106.36
31	018-082-031	SFR	\$106.37	\$106.36
32	018-082-032	SFR	\$106.37	\$106.36
33	018-082-033	SFR	\$106.37	\$106.36
34	018-082-034	SFR	\$106.37	\$106.36
35	018-082-035	SFR	\$106.37	\$106.36
36	018-082-036	SFR	\$106.37	\$106.36
37	018-082-037	SFR	\$106.37	\$106.36
38	018-082-038	SFR	\$106.37	\$106.36
39	018-082-039	SFR	\$106.37	\$106.36
40	018-082-040	SFR	\$106.37	\$106.36
41	018-082-041	SFR	\$106.37	\$106.36
42	018-082-042	SFR	\$106.37	\$106.36
43	018-082-043	SFR	\$106.37	\$106.36
44	018-082-045	SFR	\$106.37	\$106.36
45	018-082-046	SFR	\$106.37	\$106.36
46	018-082-047	SFR	\$106.37	\$106.36
47	018-082-048	SFR	\$106.37	\$106.36
48	018-082-049	SFR	\$106.37	\$106.36
49	018-082-050	SFR	\$106.37	\$106.36
50	018-082-051	SFR	\$106.37	\$106.36
51	018-082-052	SFR	\$106.37	\$106.36
52	018-082-053	SFR	\$106.37	\$106.36
53	018-082-054	SFR	\$106.37	\$106.36
54	018-082-055	SFR	\$106.37	\$106.36
55	018-082-056	SFR	\$106.37	\$106.36
56	018-082-057	SFR	\$106.37	\$106.36
57	018-082-058	SFR	\$106.37	\$106.36

**Sun Glow Estates Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
58	018-082-059	SFR	\$106.37	\$106.36
59	018-082-060	SFR	\$106.37	\$106.36
60	018-082-061	SFR	\$106.37	\$106.36
61	018-082-062	SFR	\$106.37	\$106.36
62	018-082-063	SFR	\$106.37	\$106.36
63	018-082-064	SFR	\$106.37	\$106.36
64	018-082-065	SFR	\$106.37	\$106.36
65	018-082-066	SFR	\$106.37	\$106.36
66	018-082-067	SFR	\$106.37	\$106.36
67	018-082-068	SFR	\$106.37	\$106.36
68	018-082-069	SFR	\$106.37	\$106.36
69	018-082-070	SFR	\$106.37	\$106.36
70	018-082-071	SFR	\$106.37	\$106.36
71	018-082-072	SFR	\$106.37	\$106.36
72	018-082-073	SFR	\$106.37	\$106.36
73	018-082-074	SFR	\$106.37	\$106.36
74	018-082-075	SFR	\$106.37	\$106.36
75	018-082-076	SFR	\$106.37	\$106.36
76	018-082-077	SFR	\$106.37	\$106.36
77	018-082-078	SFR	\$106.37	\$106.36
78	018-082-079	SFR	\$106.37	\$106.36
79	018-082-080	SFR	\$106.37	\$106.36
80	018-082-081	SFR	\$106.37	\$106.36
81	018-082-082	SFR	\$106.37	\$106.36
82	018-082-083	SFR	\$106.37	\$106.36
83	018-082-084	SFR	\$106.37	\$106.36
84	018-082-085	SFR	\$106.37	\$106.36
85	018-082-086	SFR	\$106.37	\$106.36
86	018-082-087	SFR	\$106.37	\$106.36
87	018-082-088	SFR	\$106.37	\$106.36
88	018-082-089	SFR	\$106.37	\$106.36
89	018-082-090	SFR	\$106.37	\$106.36
90	018-082-091	SFR	\$106.37	\$106.36
91	018-082-092	SFR	\$106.37	\$106.36
				\$9,678.76

**Walnut Haven III Landscape and Lighting District
 Fiscal Year 2022-23 Assessment Roll**

Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-088-001	SFR	\$108.41	\$108.40
2	018-088-002	SFR	\$108.41	\$108.40
3	018-088-003	SFR	\$108.41	\$108.40
4	018-088-004	SFR	\$108.41	\$108.40
5	018-088-005	SFR	\$108.41	\$108.40
6	018-088-006	SFR	\$108.41	\$108.40
7	018-088-007	SFR	\$108.41	\$108.40
8	018-088-008	SFR	\$108.41	\$108.40
9	018-088-009	SFR	\$108.41	\$108.40
10	018-088-010	SFR	\$108.41	\$108.40
11	018-088-011	SFR	\$108.41	\$108.40
12	018-088-012	SFR	\$108.41	\$108.40
13	018-088-013	SFR	\$108.41	\$108.40
14	018-088-014	SFR	\$108.41	\$108.40
15	018-088-015	SFR	\$108.41	\$108.40
16	018-088-016	SFR	\$108.41	\$108.40
17	018-088-017	SFR	\$108.41	\$108.40
18	018-088-018	SFR	\$108.41	\$108.40
19	018-088-019	SFR	\$108.41	\$108.40
20	018-088-020	SFR	\$108.41	\$108.40
21	018-088-021	SFR	\$108.41	\$108.40
22	018-088-022	SFR	\$108.41	\$108.40
23	018-088-023	SFR	\$108.41	\$108.40
24	018-088-024	SFR	\$108.41	\$108.40
25	018-088-025	SFR	\$108.41	\$108.40
26	018-088-026	SFR	\$108.41	\$108.40
27	018-088-027	SFR	\$108.41	\$108.40
28	018-088-028	SFR	\$108.41	\$108.40
29	018-088-029	SFR	\$108.41	\$108.40
30	018-088-030	SFR	\$108.41	\$108.40
31	018-088-031	SFR	\$108.41	\$108.40
32	018-088-032	SFR	\$108.41	\$108.40
33	018-088-033	SFR	\$108.41	\$108.40
34	018-088-034	SFR	\$108.41	\$108.40
35	018-088-035	SFR	\$108.41	\$108.40
36	018-088-036	SFR	\$108.41	\$108.40
37	018-088-037	SFR	\$108.41	\$108.40

Walnut Haven III Landscape and Lighting District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
38	018-088-038	SFR	\$108.41	\$108.40
39	018-088-039	SFR	\$108.41	\$108.40
40	018-088-040	SFR	\$108.41	\$108.40
41	018-088-041	SFR	\$108.41	\$108.40
42	018-088-042	SFR	\$108.41	\$108.40
43	018-088-043	SFR	\$108.41	\$108.40
44	018-088-044	SFR	\$108.41	\$108.40
45	018-088-045	SFR	\$108.41	\$108.40
46	018-088-046	SFR	\$108.41	\$108.40
47	018-088-047	SFR	\$108.41	\$108.40
48	018-088-048	SFR	\$108.41	\$108.40
49	018-088-049	SFR	\$108.41	\$108.40
50	018-088-050	SFR	\$108.41	\$108.40
51	018-088-051	SFR	\$108.41	\$108.40
52	018-088-052	SFR	\$108.41	\$108.40
53	018-088-053	SFR	\$108.41	\$108.40
54	018-088-054	SFR	\$108.41	\$108.40
55	018-088-055	SFR	\$108.41	<u>\$108.40</u>
				\$5,962.00



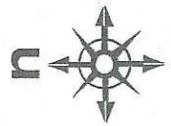
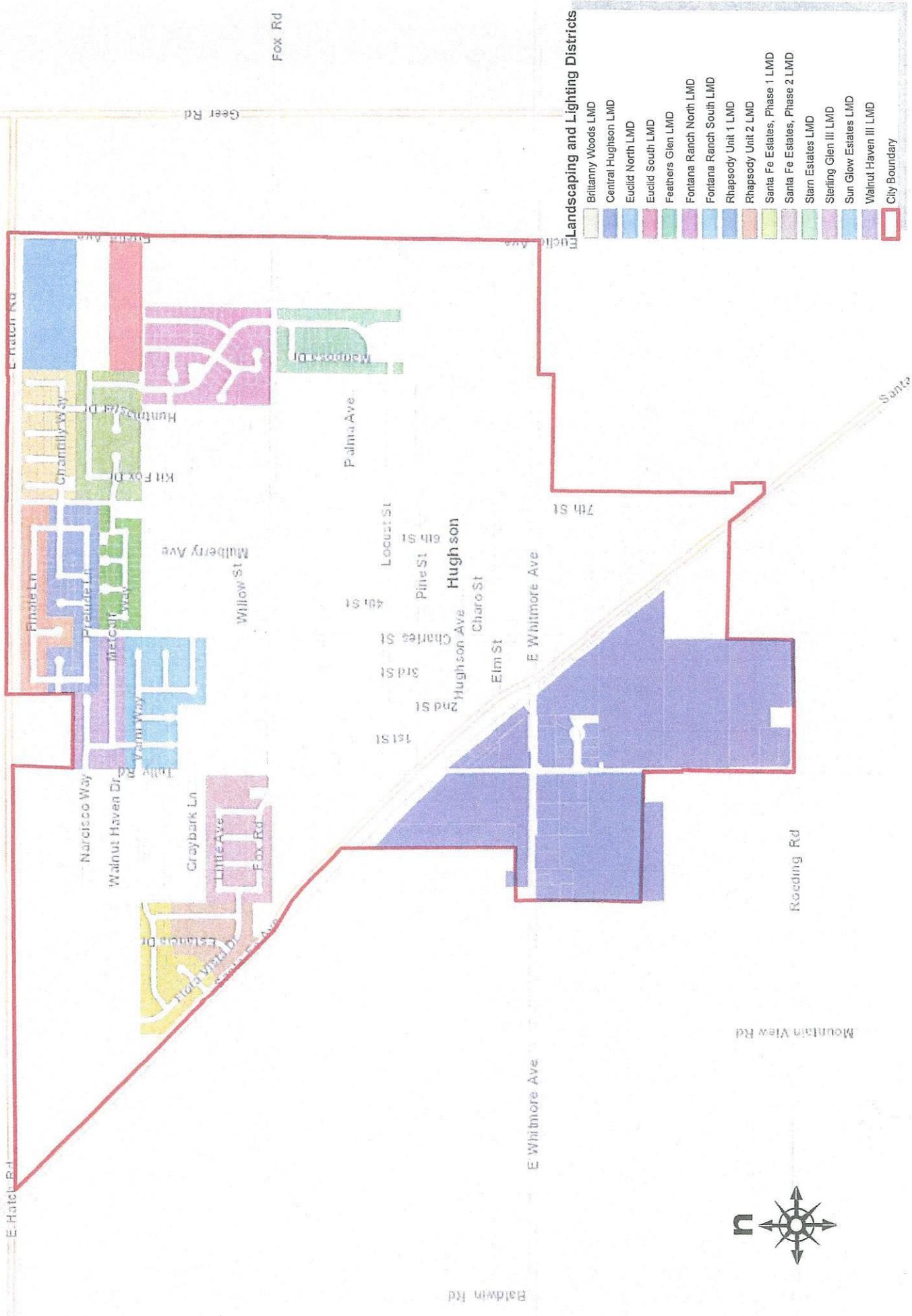
APPENDIX B – DISTRICT DIAGRAMS

District Diagrams

The following pages show the District Diagrams or boundary maps for each District. The lines and dimensions shown on maps of the Stanislaus County Assessor, for the current year, are incorporated by reference herein and made a part of this Report.

City of Hughson

Lighting and Landscaping Districts



CITY OF HUGHSON
BRITTANY WOODS
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

E HATCH RD

7TH ST

TRISTAN CT

COLBERT CT

DINARD CT

HUNTMASER CT

BRETON CT

CHANTILLY WY

HUNTMASER DR

MORGAN LYNN LN

Legend

- Brittany Woods
- Other City Parcels



CITY OF HUGHSON
EUCLID NORTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

E HATCH RD

EUCLID AVE



Legend
■ Euclid North
□ Other City Parcels



CITY OF HUGHSON
EUCLID SOUTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

EUCLID AVE

AMBER PL

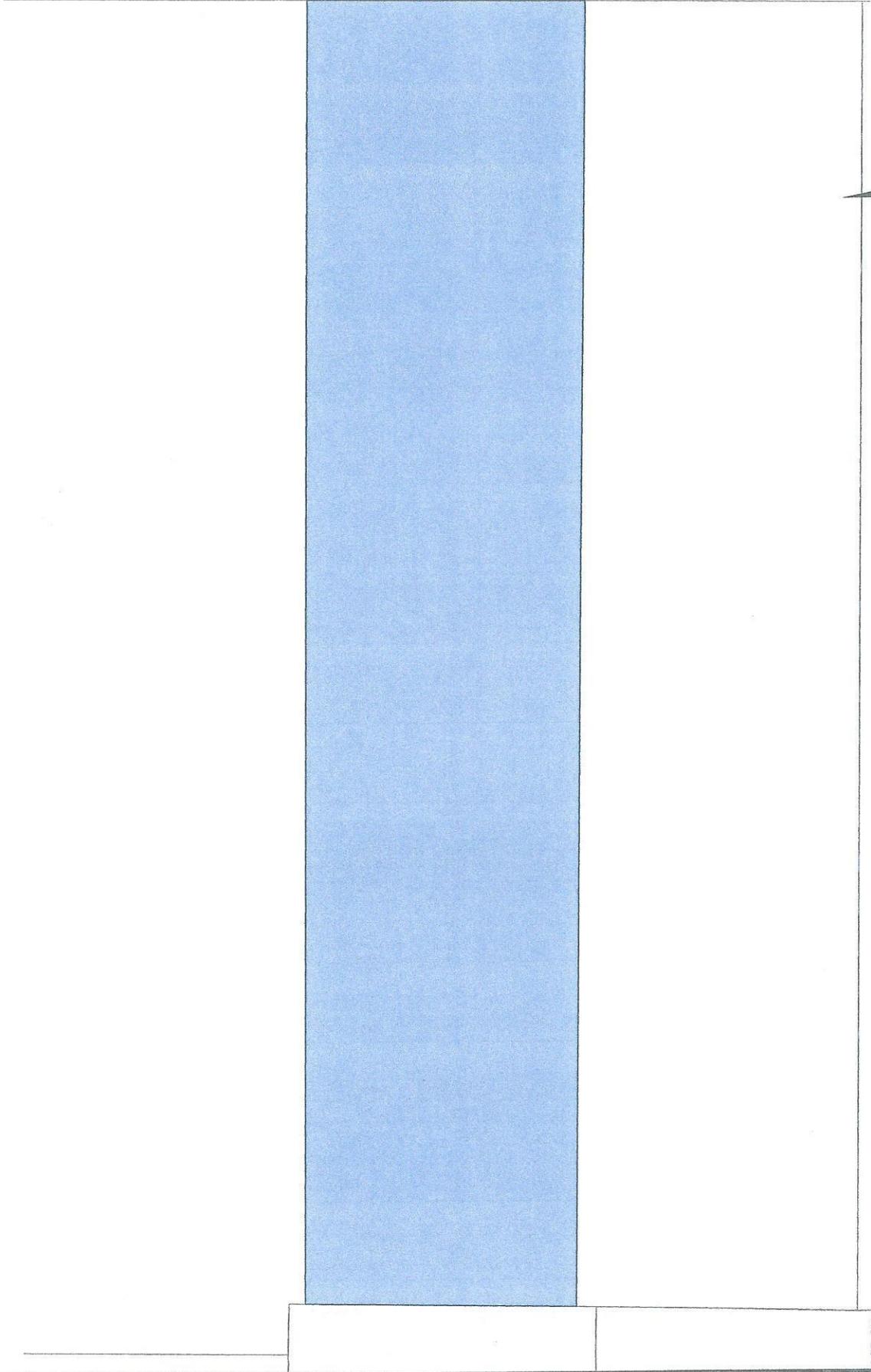
Legend

Euclid South

Other City Parcels



CITY OF HUGHSON
FEATHERS GLEN
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

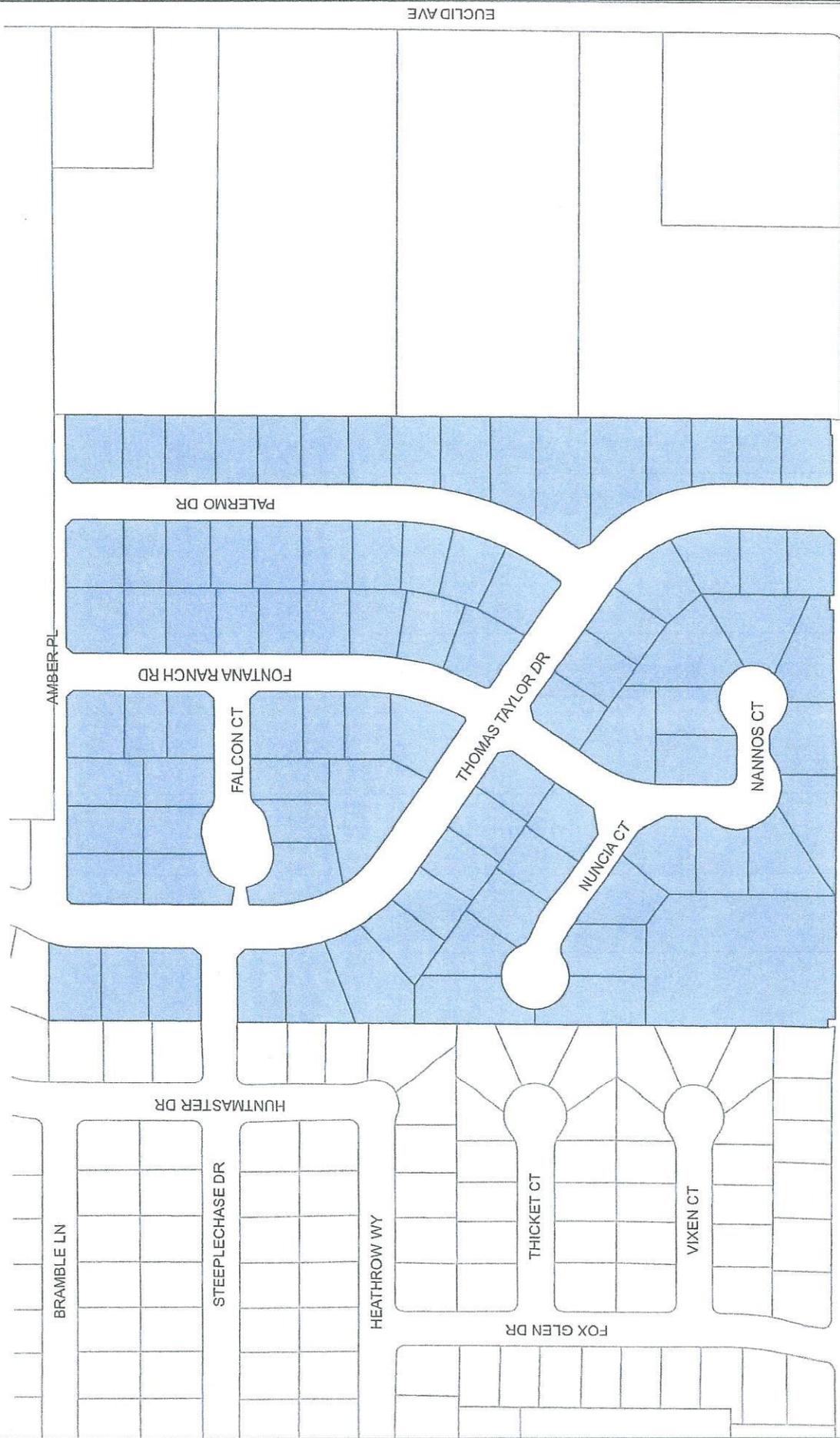


Legend

-  Feathers Glen
-  Other City Parcels



CITY OF HUGHSON
FONTANA RANCH NORTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT



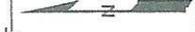
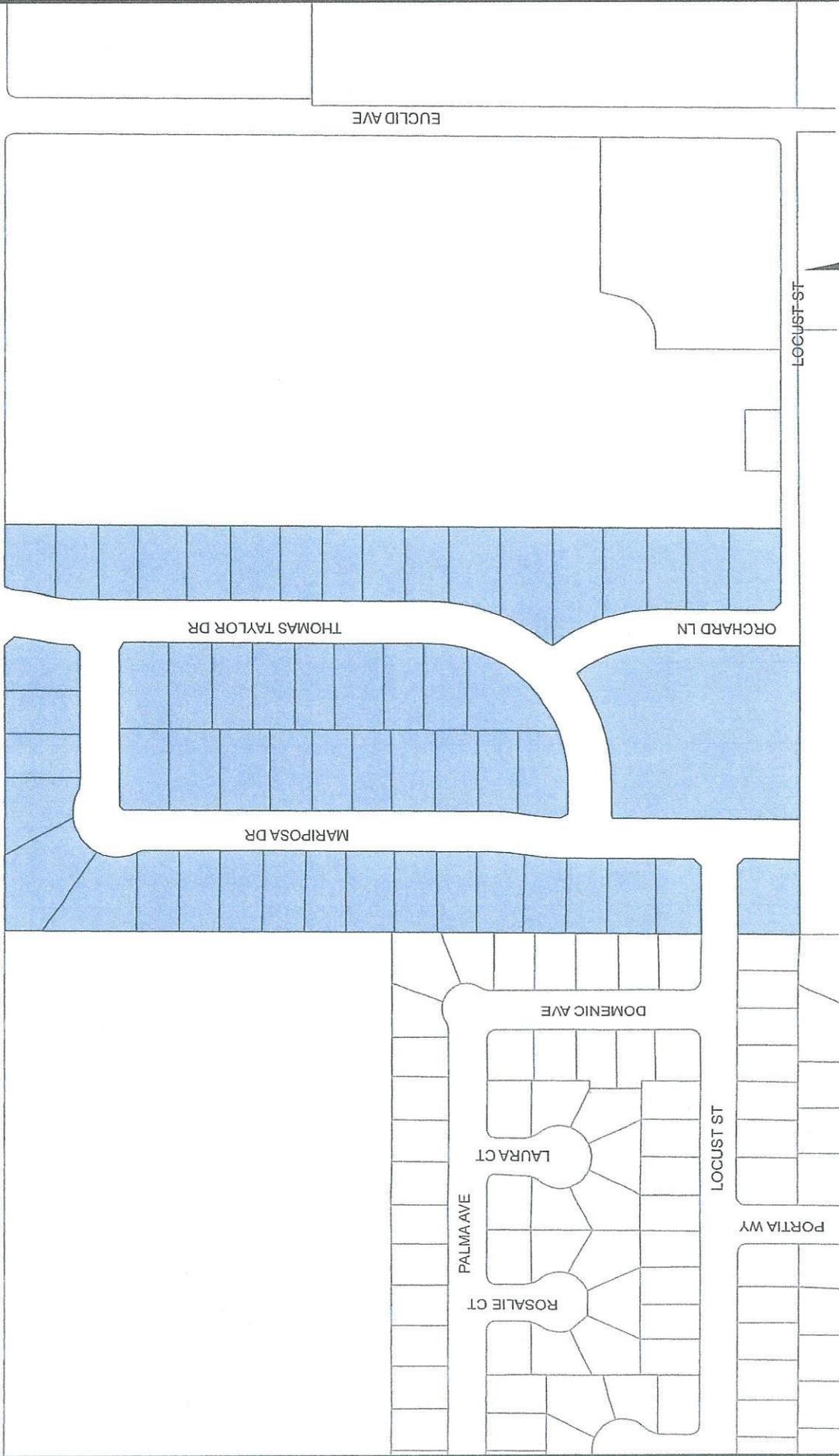
Legend

- Fontana Ranch North
- Other City Parcels



CITY OF HUGHSON
FONTANA RANCH SOUTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

FOX RD

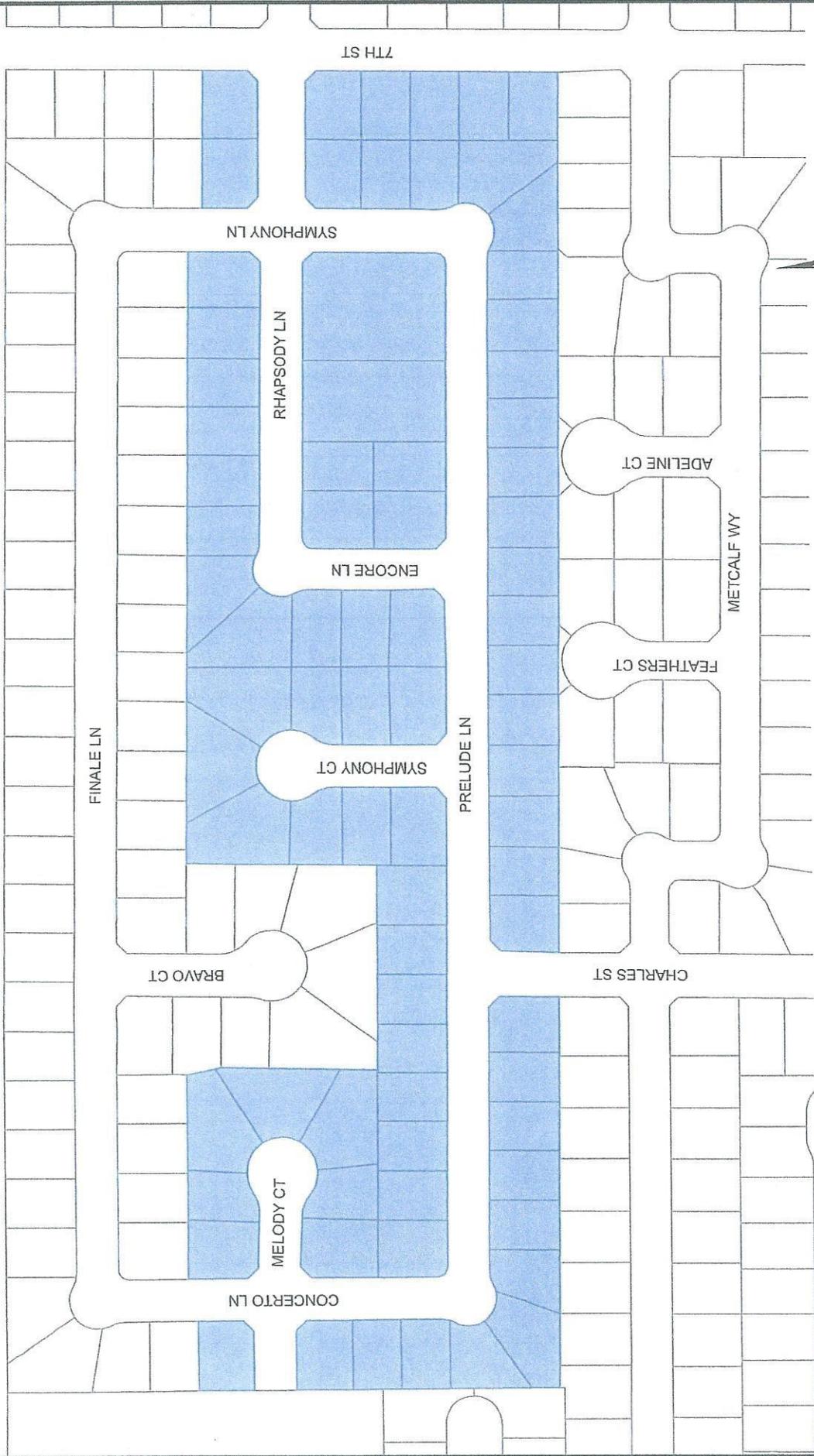


Legend

- Fontana Ranch South
- Other City Parcels



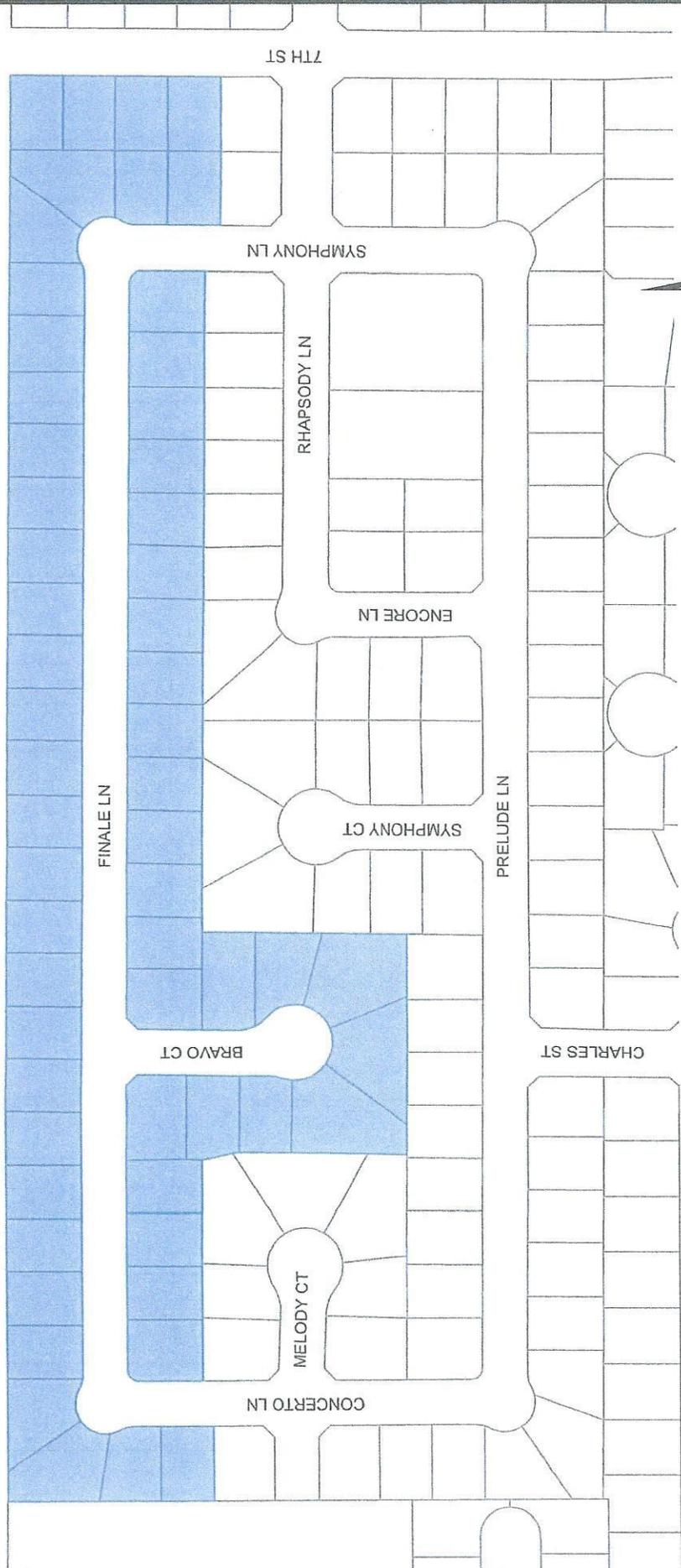
CITY OF HUGHSON
RHAPSODY UNIT 1
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT



CITY OF HUGHSON
RHAPSODY UNIT 2
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

CHARLES ST

E HATCH RD



Legend

- Rhapsody Unit 2
- Other City Parcels



CITY OF HUGHSON
SANTA FE ESTATES, PHASE 1
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT



Legend
■ Santa Fe Estates, Phase 1
□ Other City Parcels



CITY OF HUGHSON
SANTA FE ESTATES, PHASE 2
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

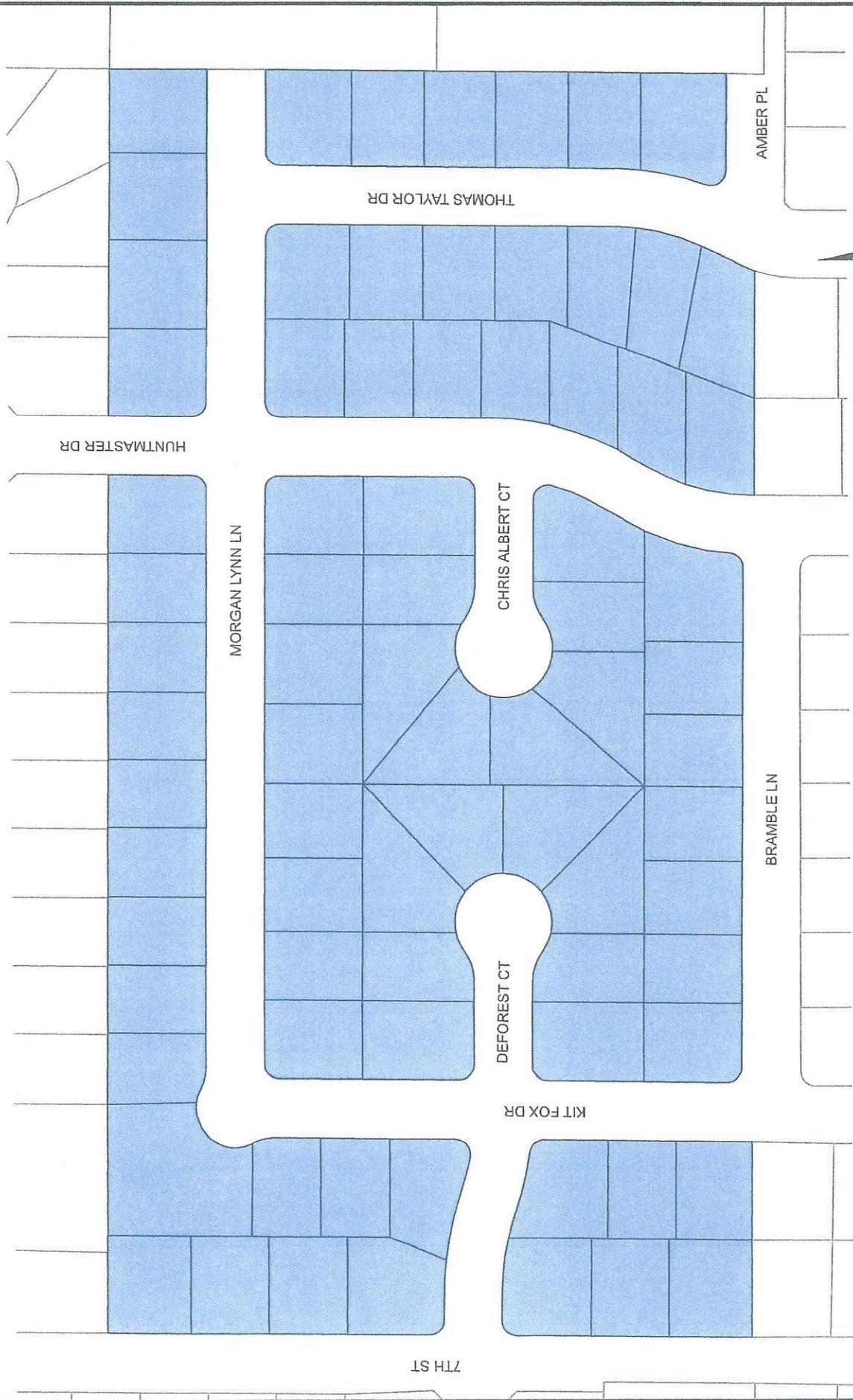


Legend

- Santa Fe Estates, Phase 2
- Other City Parcels

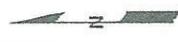


CITY OF HUGHSON
STARN ESTATES
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

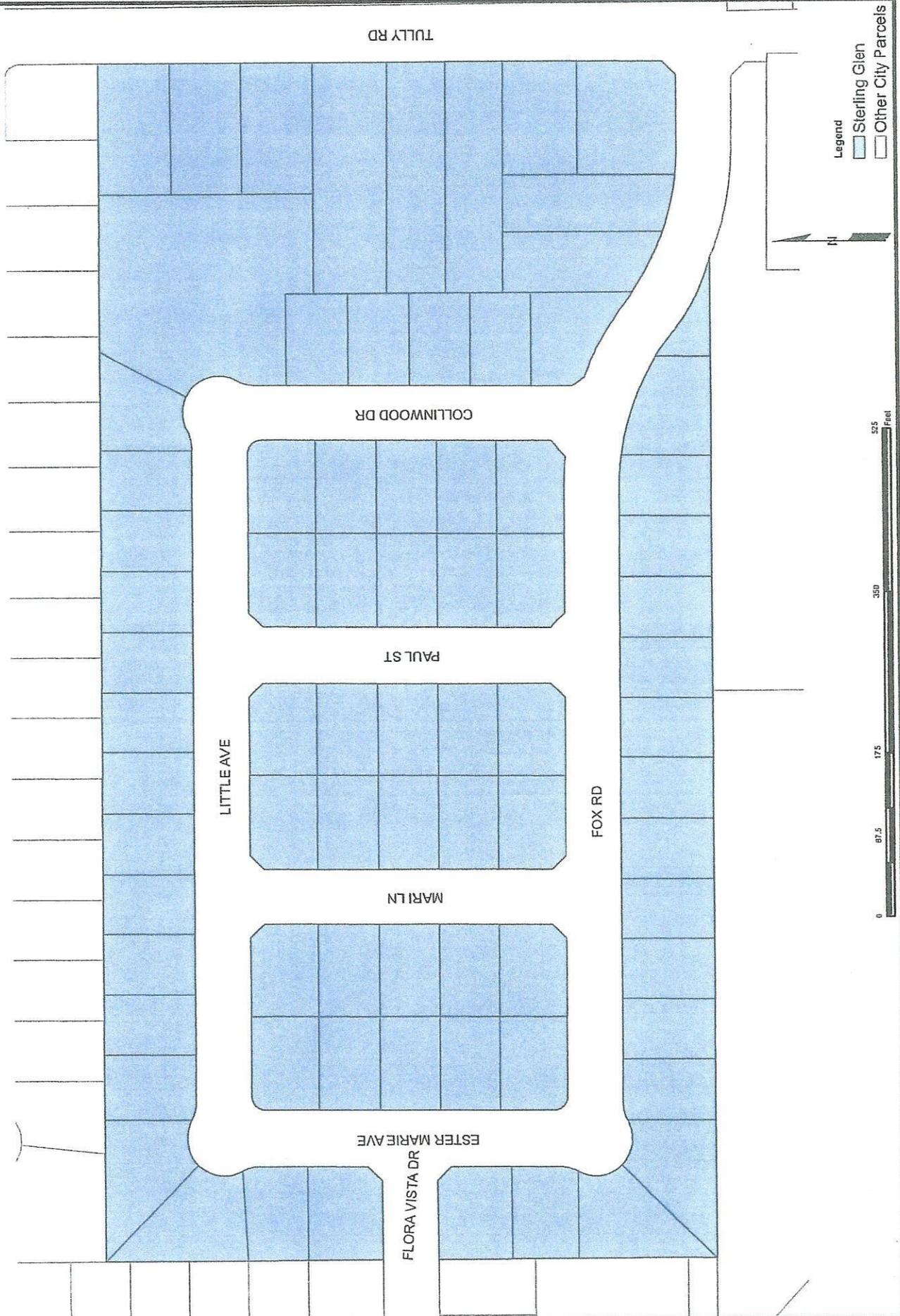


Legend

- Starn Estates (shaded blue)
- Other City Parcels (unshaded)



CITY OF HUGHSON
STERLING GLEN
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT



CITY OF HUGHSON
SUN GLOW ESTATES
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

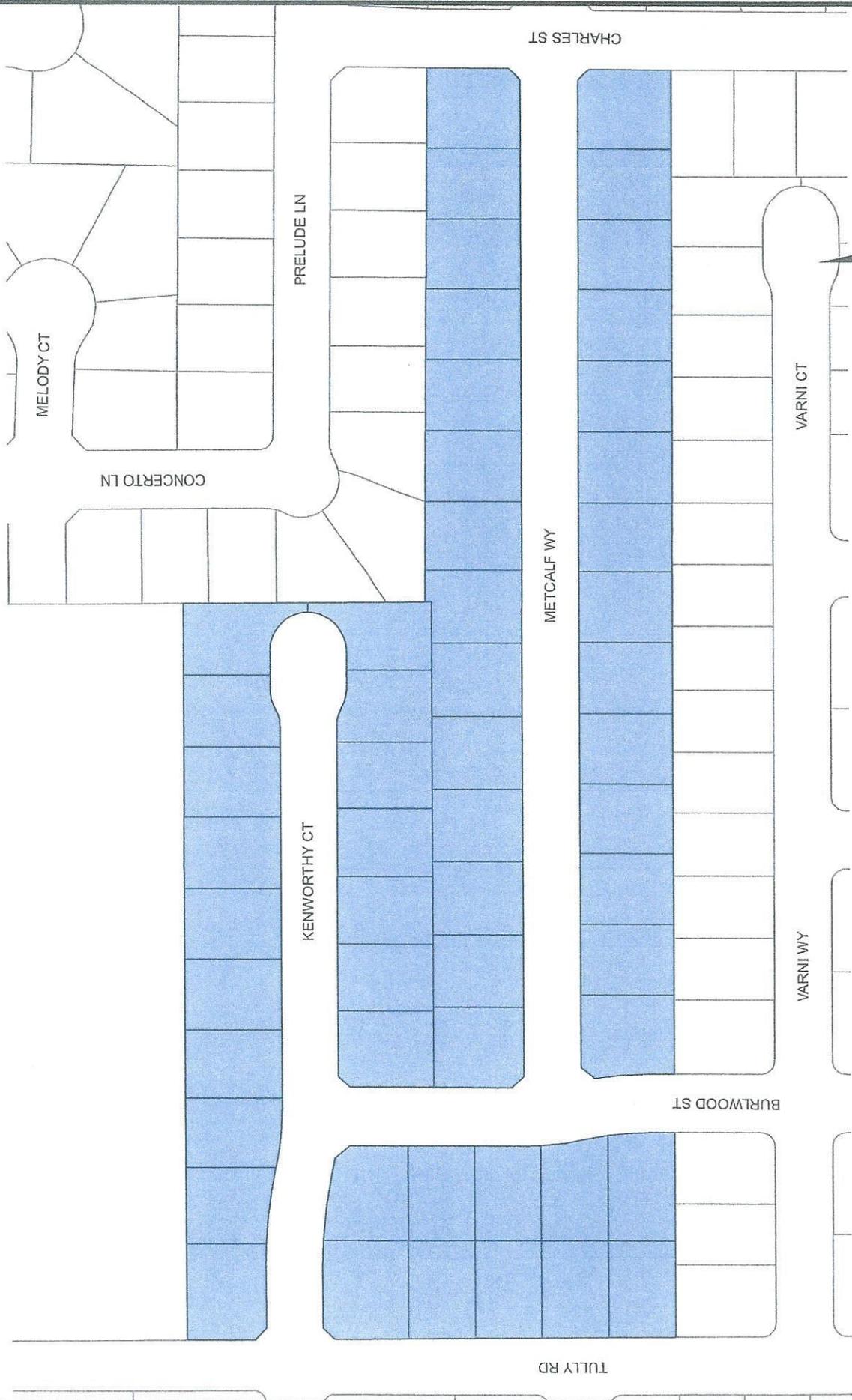


Legend

-  Sun Glow Estates
-  Other City Parcels



CITY OF HUGHSON
WALNUT HAVEN III
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT



Legend

- Walnut Haven III
- Other City Parcels

N



City of Hughson California



Harris & Associates

CITY OF HUGHSON ENGINEER'S REPORT FISCAL YEAR 2022-23 BENEFIT ASSESSMENT DISTRICTS

June 2022

PREPARED BY

Harris & Associates

22 Executive Park, Suite 200

Irvine, CA 92614

(949) 655-3900

www.weareharris.com



ENGINEER'S REPORT FOR
FISCAL YEAR 2022-23
BENEFIT ASSESSMENT DISTRICTS
City of Hughson
State of California

APPROVED BY THE CITY COUNCIL OF THE CITY OF HUGHSON FOR THE BENEFIT ASSESSMENT DISTRICTS OF THE CITY OF HUGHSON, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 2022.

CITY CLERK
CITY OF HUGHSON

TABLE OF CONTENTS

Table of Contents

Summary of District Assessments	1
Statement of Assessment Engineer	2
Part I – Plans and Specifications	4
Part II – Estimate of Costs	14
Part III – District Diagram	22
Part IV – Method of Apportionment	15

Appendices

- Appendix A – Assessment Roll
- Appendix B – District Diagrams

SUMMARY OF DISTRICT ASSESSMENTS

Benefit Assessment Districts Summary

The February Consumer Price Index (“CPI”) is used to determine the Maximum Assessment Rate each year. The February CPI, plus 3% is added to the previous years’ Maximum Rate per EDU to determine the adjusted Maximum Rate per EDU for each District for the current year. Please refer to Section II of this Report, “Assessment Range Formula” for a complete description of the CPI and how it is calculated.

DISTRICT NAME	Current EDU	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
		Maximum Rate per EDU	Proposed Rate per EDU	Maximum Rate per EDU	Proposed Rate per EDU	Estimated Budget	Budget at Maximum
Central Hughson BAD ¹	215	Varies	Varies	Varies	Varies	\$6,771.26	\$32,500.00
Euclid North BAD	50	\$357.79	\$0.00	\$387.67	\$264.10	\$13,205.00	\$19,383.50
Euclid South BAD	69	\$286.22	\$286.22	\$310.11	\$286.22	\$19,749.18	\$21,397.59
Feathers Glen BAD	42	\$291.05	\$291.04	\$315.35	\$300.00	\$12,600.00	\$13,244.70
Fontana Ranch North BAD	91	\$306.00	\$260.00	\$331.55	\$260.00	\$23,660.00	\$30,171.05
Fontana Ranch South BAD	56	\$254.25	\$254.24	\$275.48	\$275.48	\$15,426.88	\$15,426.88
Sterling Glen III BAD	73	\$219.68	\$219.68	\$238.02	\$232.54	\$16,975.42	\$17,375.46
Sterling Glen III Annex BAD	1.67	\$366.14	\$366.14	\$396.71	\$396.71	\$662.84	\$662.84

¹The Central Hughson District has 215 parcels. The Assessment rates vary by parcel.

Estimated Budget is represented by "Total Balance to Levy" on the District budget pages shown in this Engineer's Report.

The Euclid South BAD was assessed for the first time in Fiscal Year 2020/21. It was originally formed in November of 2006.

The Euclid North BAD will be assessed for the first time beginning in Fiscal Year 2022/23.

The February Consumer Price Index (“CPI”) is used to determine the Maximum Assessment Rate each year. The February CPI is added to the previous years’ Maximum Assessment Rate to determine the adjusted Maximum Assessment for each District. The February 2022 CPI was 5.12% (rounded). Please refer to Section IV of this Report, “Assessment Range Formula” for a complete description of the CPI tables used for this purpose.

The calculated Maximum Assessment for each District is shown on the individual Budget pages in Section IV of this Report.

STATEMENT OF ASSESSMENT ENGINEER

Statement of Assessment Engineer

AGENCY: CITY OF HUGHSON

PROJECT: BENEFIT ASSESSMENT DISTRICTS

TO: THE CITY COUNCIL OF THE
CITY OF HUGHSON
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2022-23

The preparation of this Annual Engineer's Report ("Report") is in conformance with the obligation of the City Council of the City of Hughson to provide storm drainage maintenance services upon each lot or parcel of land in the districts in proportion to the estimated benefit to be received by each such lot or parcel of land for Fiscal Year 2022-23.

Pursuant to the Benefit Assessment Act of 1982 (, commencing with Section 54703) ("Act"), Article XIII D, Section 4(a) of the State of California Constitution, the City Council of the City of Hughson has adopted a Resolution ordering this Report for the Districts. The Report consists of the following Parts:

PART I

Description of Improvements: This part provides a general description of improvements proposed to be maintained in the Districts. Plans and specifications for the improvements are on file with the City.

PART II

Estimate of Cost: This part contains the cost estimate of the proposed maintenance including incidental costs and expenses for Fiscal Year 2022-23.

PART III

District Diagram: This part incorporates a Diagram of the Districts showing the external boundaries of the Districts. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Stanislaus County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report. The District Diagrams are also filed under separate cover with the City Clerk.

PART IV

Method of Apportionment of the Assessments: This part describes the method of apportionment of assessments, based upon parcel classification of land within the Districts in proportion to the estimated special benefits to be received. The costs and expenses of the Districts have been assessed upon the parcels of land within the boundaries of Districts pursuant to the initial methodology established upon formation of the Districts. For particulars as to the identification of parcels, reference is made to the District Diagrams.

Appendices

- Appendix A – Assessment Roll
- Appendix B – District Diagrams



Harris and Associates has agreed to perform the administrative function of submitting the assessment amounts to Stanislaus County for the 2022-23 tax year, based on previous City Council approvals.

PART I – PLANS AND SPECIFICATIONS

Plans and Specifications

The authorized improvements and services within each District are shown below:

- **Central Hughson BAD:** Drainage infrastructure maintenance, street sweeping, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Euclid North BAD:** Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Euclid South BAD:** Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Feathers Glen BAD:** Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Fontana Ranch North BAD:** Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Fontana Ranch South BAD:** Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Sterling Glen III BAD:** Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.
- **Sterling Glen III BAD Annexation 1:** Detention/Retention basin maintenance, drainage infrastructure maintenance, street sweeping, cleaning, maintenance and repairs, sidewalk maintenance, graffiti abatement.

Reference is made to the plans and specifications for the improvements which are on file with the City and are incorporated herein by reference.

PART II – ESTIMATE OF COSTS

Estimate of Costs

The estimated budget for the annual maintenance and servicing of the improvements and the proportionate share of administration costs for each District have been prepared based on the estimated and historical costs. The individual District budgets are shown on the following pages.

CENTRAL HUGHSON BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$6,444.95
Street Sweeping	\$3,737.17
Miscellaneous (Includes items below)	<u>\$5,228.86</u>
Stormwater Management	\$15,410.98
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
City Administration Costs	\$2,311.65
District Consulting Costs	\$715.00
Contingency	\$770.55
County Collection Charge	\$71.26
Rounding Adjustment ¹	<u>\$0.00</u>
	\$3,868.46
Total Direct and Administration Costs	\$19,279.43
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$10,981.11)</u>
Total Balance to Levy 2022-23	\$8,298.32
Number of Lots	215
2022-23 Proposed Assessment Per Parcel-Acre	Varies
2022-23 Maximum Allowable Assessment	N/A
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 50032	

CENTRAL HUGHSON BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$9,639.72
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$9,639.72
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$50,527.74
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$10,981.11)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$39,546.63

EUCLID NORTH BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$2,661.40
Utilities	\$2,291.18
Street Sweeping	\$527.74
Miscellaneous (Includes items below)	<u>\$1,376.76</u>
Stormwater Management	\$6,857.08
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
City Administration Costs	\$1,028.56
District Consulting Costs	\$550.00
Contingency	\$231.08
County Collection Charge	\$38.26
Rounding Adjustment ¹	<u>\$0.01</u>
	\$1,847.92
Total Direct and Administration Costs	\$8,705.00
Operating Reserve Collection/(Reduction)	\$3,500.00
Capital Reserve Collection/(Reduction)	<u>\$1,000.00</u>
Total Balance to Levy 2022-23	\$13,205.00
Number of Lots	50
2022-23 Proposed Assessment Per Parcel	\$264.10
2022-23 Maximum Allowable Assessment	\$387.67
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 50030	

EUCLID NORTH BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$0.00
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$3,500.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$3,500.00
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$1,000.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$1,000.00

EUCLID SOUTH BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$3,863.68
Utilities	\$3,326.21
Street Sweeping	\$766.14
Miscellaneous (Includes items below)	<u>\$1,272.84</u>
Stormwater Management	\$9,228.88
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
City Administration Costs	\$1,384.33
District Consulting Costs	\$569.00
Contingency	\$461.44
County Collection Charge	\$42.06
Rounding Adjustment ¹	<u>\$0.55</u>
	\$2,457.39
Total Direct and Administration Costs	\$11,686.26
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>\$8,062.92</u>
Total Balance to Levy 2022-23	\$19,749.18
Number of Lots	69
2022-23 Proposed Assessment Per Parcel	\$286.22
2022-23 Maximum Allowable Assessment	\$310.11
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 50031	

EUCLID SOUTH BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$5,843.13
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$5,843.13
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$10,850.72
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$8,062.92</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$18,913.64

FEATHERS GLEN BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$7,053.27
Street Sweeping	\$338.66
Miscellaneous (Includes items below)	<u>\$1,273.04</u>
Stormwater Management	\$8,664.97
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
City Administration Costs	\$1,299.75
District Consulting Costs	\$542.00
Contingency	\$433.25
County Collection Charge	\$36.66
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,311.65
Total Direct and Administration Costs	\$10,976.62
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>\$1,623.38</u>
Total Balance to Levy 2022-23	\$12,600.00
Number of Lots	42
2022-23 Proposed Assessment Per Parcel	\$300.00
2022-23 Maximum Allowable Assessment	\$315.35
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 50027	

FEATHERS GLEN BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$5,488.31
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$5,488.31
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$8,431.18
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$1,623.38</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$10,054.56

FONTANA RANCH NORTH BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$7,011.29
Utilities	\$6,492.08
Street Sweeping	\$1,003.97
Miscellaneous (Includes items below)	<u>\$1,968.20</u>
Stormwater Management	\$16,475.54
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
City Administration Costs	\$2,471.33
District Consulting Costs	\$591.00
Contingency	\$823.78
County Collection Charge	\$46.46
Rounding Adjustment ¹	<u>\$0.00</u>
	\$3,932.57
Total Direct and Administration Costs	\$20,408.10
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>\$3,251.90</u>
Total Balance to Levy 2022-23	\$23,660.00
Number of Lots	91
2022-23 Proposed Assessment Per Parcel	\$260.00
2022-23 Maximum Allowable Assessment	\$331.55
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 50028	

FONTANA RANCH NORTH BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$10,204.05
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$10,204.05
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$124,953.91
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$3,251.90</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$128,205.81



FONTANA RANCH SOUTH BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$7,720.03
Utilities	\$0.00
Street Sweeping	\$504.30
Miscellaneous (Includes items below)	<u>\$1,407.91</u>
Stormwater Management	\$9,632.23
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
City Administration Costs	\$1,444.83
District Consulting Costs	\$556.00
Contingency	\$0.00
County Collection Charge	\$39.46
Rounding Adjustment ¹	<u>\$0.00</u>
	\$2,040.29
Total Direct and Administration Costs	\$11,672.53
Operating Reserve Collection/(Reduction)	\$3,754.35
Capital Reserve Collection/(Reduction)	<u>\$0.00</u>
Total Balance to Levy 2022-23	\$15,426.88
Number of Lots	56
2022-23 Proposed Assessment Per Parcel	\$275.48
2022-23 Maximum Allowable Assessment	\$275.48
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 50029	

FONTANA RANCH SOUTH BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	(\$3,869.08)
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$3,754.35</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	(\$114.73)
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$0.00
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$0.00

STERLING GLEN III BENEFIT ASSESSMENT DISTRICT FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$3,813.80
Street Sweeping	\$581.99
Storm Pump	\$3,074.56
Miscellaneous (Includes items below)	<u>\$8,375.76</u>
Stormwater Management	\$15,846.11
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
Administration and Operations	\$2,376.92
District Consulting Costs	\$573.00
Contingency	\$792.31
County Administration Fee	\$30.36
Rounding Adjustment ¹	<u>\$0.00</u>
	\$3,772.58
Total Direct and Administration Costs	\$19,618.69
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	(\$2,643.27)
Total Balance to Levy 2022-23	\$16,975.42
Number of Lots	73
2022-23 Proposed Assessment Per Parcel	\$232.54
2022-23 Maximum Allowable Assessment	\$238.02
¹ Rounding adjustment is to ensure an even penny for assessment purposes Stanislaus County Tax Code 50026	

STERLING GLEN III BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$7,964.29
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$7,964.29
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$33,583.10
Operating Capital Fund Collection/(Reduction) - 2022/23	(\$2,643.27)
Estimated Capital Reserve Ending Balance - 6/30/2023	\$30,939.83



STERLING GLEN III BENEFIT ASSESSMENT DISTRICT - ANNEXATION FISCAL YEAR 2022-23 BUDGET	
Direct Costs	
Street Maintenance Costs:	
Labor	\$296.51
Street Sweeping	\$61.10
Storm Pump	\$239.03
Miscellaneous (Includes items below)	<u>\$879.23</u>
Stormwater Management	\$1,475.86
Street-Sidewalk Maintenance	
Graffiti Abatement	
Equipment Replacement	
Administration Costs	
Administration and Operations	\$221.38
Contingency	\$73.79
County Administration Fee	\$16.76
Rounding Adjustment ¹	<u>\$0.00</u>
	\$311.93
Total Direct and Administration Costs	\$1,787.80
Operating Reserve Collection/(Reduction)	\$0.00
Capital Reserve Collection/(Reduction)	<u>(\$1,124.96)</u>
Total Balance to Levy 2022-23	\$662.84
Number of Units (5 parcels)	1.671
2022-23 Proposed Assessment Per Unit/Acre	\$396.71
2022-23 Maximum Allowable Assessment	\$396.71
¹ Rounding adjustment is to ensure an even penny for assessment purposes	
Stanislaus County Tax Code 50026	

STERLING GLEN ANNEX BENEFIT ASSESSMENT DISTRICT Reserve Fund Balances	
Operating Reserve Fund	
Estimated Reserve Fund Beginning Balance - 7/1/2022	\$893.90
Operating Reserve Fund Collection/(Reduction) - 2022/23	<u>\$0.00</u>
Estimated Reserve Fund Ending Balance - 6/30/2023	\$893.90
Capital Reserve Fund	
Estimated Capital Fund Beginning Balance - 7/1/2022	\$2,925.31
Operating Capital Fund Collection/(Reduction) - 2022/23	<u>(\$1,124.96)</u>
Estimated Capital Reserve Ending Balance - 6/30/2023	\$1,800.35



PART III - DISTRICT DIAGRAMS

District Diagrams

The boundaries of Districts are shown on the maps in Appendix B. The lines and dimensions of each lot or parcel within the Districts are those lines and dimensions as shown on the maps of the Stanislaus County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

PART IV – METHOD OF APPORTIONMENT

Method of Apportionment

The 1982 Act allows for the establishment of assessment districts, by public agencies, for the purpose of providing certain public improvements as detailed in Section I of this Report. The 1982 Act also complies with the California Constitution which requires the cost of these improvements and services to be assessed based on benefit received rather than by assessed value of the properties being assessed. In accordance with Article XIII D, Section 4 of the California Constitution:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of the public improvement or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable...”

The method of apportionment described in this Report, and confirmed by the City Council, utilizes commonly accepted engineering practices which have been established pursuant to the 1982 Act and the California Constitution for the allocation of special benefit assessments. The calculation of assessments is based upon the parcel type and the services and improvements provided to equitably apportion the costs based on the special benefit received by each lot or parcel. The special benefit received by each lot or parcel is over and above any general benefit conferred upon said lots or parcels or to the public at large.

DESCRIPTION OF BENEFIT

Special Benefit

The improvements and associated costs have been carefully allocated to the assessable properties within the District based on the special benefit received by those properties, pursuant to the provisions of the California Constitution. The improvements for which the properties will be assessed have been identified as necessary, were required as a part of the development plans specifically for the tract and are also in compliance with the development plans and General Plan of the City. As such, the improvements and continuing maintenance and servicing are strictly the obligation of the properties within the District.

Definition of Special Benefit

The method of apportionment described in this Report is based on the premise that each assessable lot or parcel receives distinct and special benefits from the improvements and services provided, including the visual desirability provided by well-maintained landscaping. In accordance with Article XIII D, Section 4 of the California Constitution:

“Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the District or the public at large”

Some of the special benefits associated with local landscaping and lighting improvements are:

- Enhanced desirability of properties due to existence of the improvements and the services provided by the District.
- Improved aesthetic appeal provided by a positive representation of the development, neighborhood and the community.
- Improved ingress and egress to property resulting in enhanced traffic flow, reduced traffic accidents and possible property damage.

ASSESSMENT RANGE FORMULA

It is generally recognized that most budgetary items will be impacted by inflation in future years. In accordance with the California Constitution, Section 53739 (b)(1), assessments ***“may be adjusted for inflation pursuant to a clearly defined formula...”*** A formula for an inflationary adjustment is therefore included as part of the maximum assessment within the Districts that allow for such, and was approved by the property owner(s) at the time of formation/annexation. The formula, as described below, allows for annual adjustments to the assessments.

Generally, any new or increased assessment requires certain noticing and meeting requirements by law. The Brown Act excludes certain conditions of a new or increased assessment. These conditions include, “An assessment that does not exceed an assessment formula or range of assessments previously specified in the notice given to the public...and that was previously adopted by the agency...”

The initial maximum assessment for each District was established at the time of annexation into the District. That initial maximum assessment was established at that time and has been adjusted each subsequent fiscal year by the following Assessment Range Formula:

- The Maximum Assessment Rate allowed each fiscal year (the “Adjusted Maximum Assessment Rate”) shall be based on the initial maximum assessment, adjusted annually by Bureau of Labor Statistics, Consumer Price Index for the month of February, All Urban Consumers, (“CPI”) for the San Francisco/Oakland/San Jose area, plus 3%. Should the Bureau of Labor Statistics revise or discontinue the preparation of such index, the City reserves the right to use such revised index or a comparable system to determine fluctuations in the annual cost of living.
- Each fiscal year, the February CPI amount, plus 3% has been applied to the Maximum Assessment Rate established the previous fiscal year to calculate the appropriate Adjusted Maximum Assessment Rate for the then current fiscal year.
- If the proposed annual assessment rate for the upcoming fiscal year is less than or equal to the Adjusted Maximum Assessment Rate established for that fiscal year, then the proposed annual assessment is not considered an increased assessment.

Beginning in the second fiscal year after the formation of a District, and each fiscal year since, the Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate (Adjusted Maximum Assessment Rate) has been established for each fiscal year using the Assessment Range Formula described above. The Adjusted Maximum Assessment Rate has been calculated independent of the annual budget and proposed assessment rate for the given fiscal year.



As stated above, if the proposed annual assessment for any fiscal year does not exceed the Adjusted Maximum Assessment Rate for that year, it is not considered an increased assessment under the terms of Proposition 218 or the Brown Act.

The CPI increase for the one-year period ending in February 2022 is 5.12% (rounded). This amount plus 3% will be applied to the Maximum Assessment for each District, which will establish the Adjusted Maximum Assessment for each District for Fiscal Year 2022-23.

Please refer to the table on page 1 of this Report, "Benefit Assessment Districts Summary", which shows the actual and maximum allowable assessment for each District for the past two years.

This amount will be applied to the Maximum Assessment for each District, which will establish the Adjusted Maximum Assessment for each District for Fiscal Year 2022-23.

To impose a new assessment or increased assessment in excess of the Maximum Assessment Rate for the current fiscal year, as provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution, Article XIII D, Section 4c that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners must approve the proposed new or increased assessment via a property owner protest balloting process before any such new or increased assessment can be imposed. A protest occurs when, at the public hearing, the returned assessment ballots opposed to the new or increased assessment outweigh the returned ballots in favor of the new or increased assessment, weighting those assessment ballots by the financial obligation of each parcel.

The definition of new or increased assessments includes any assessment which, 1) did not previously exist or, 2) exceeds a previously approved assessment amount or assessment range formula. Any assessment range formula must have been previously adopted by the agency and approved by the property owners in the area where the assessment is imposed.

ASSESSMENT METHODOLOGY

The benefit formula used to determine the financial obligation for each parcel should be based on the improvements benefitting the parcels, as well as the use, or type, of each parcel as compared to other parcels that benefit from said improvements. One of the more common approaches to fairly distributing District costs to the benefitting parcels in maintenance districts such as this utilizes a methodology referred to as the Per Parcel method of apportionment. This method recognizes that each parcel within a particular District benefits equally from the improvements. This is typical when all parcels within the District are of the same type (ex. all single-family dwellings).

Other than Central Hughson and the Sterling Glen III annexation, each District is comprised of a single parcel type – residential. The residential parcels are single-family residential parcels ("SFR") and as such are deemed to benefit equally from the improvements. The "Total Balance to Levy", as shown on the Budget pages, is divided equally among each assessable parcel within the District, determining the annual assessment rate per parcel for that District.

The Central Hughson District is comprised of several property types including single-family residential, commercial, agriculture and undeveloped. The costs are currently spread to those parcels based on the individual parcel size. The Sterling Glen III Annexation is comprised of five single-family residential parcels.

APPENDIX A – ASSESSMENT ROLL

Assessment Roll

Parcel Identification for each lot or parcel within the Districts shall be based on available parcel maps and other property data from the Stanislaus County Assessor's office as they existed at the time this Report was prepared and adopted by the City Council.

A listing of parcels assessed within each District for Fiscal Year 2022-23, along with the corresponding assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-way, including public greenbelts and parkways; utility rights-of-way; common areas; landlocked parcels; small parcels vacated by the County, bifurcated lots and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore, exempted from assessment

Central Hughson Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
213	018-019-028	1.07	SFR	\$143.68
1	018-030-010	0.81	Vac Res	\$48.02
2	018-030-011	0.81	Vac Res	\$69.62
3	018-030-015	7.78	Vac Com	\$5.14
4	018-030-016	14.59	Com	\$506.12
5	018-042-004	0.92	Com	\$35.46
6	018-042-039	2.96	Com	\$421.48
214	018-042-048	0.07	Com	\$25.00
7	018-042-069	0.65	Com	\$12.16
8	018-042-070	0.75	Com	\$31.34
9	018-042-071	0.44	Com	\$16.88
10	018-042-072	1.27	Com	\$7.04
215	018-043-004	0.14	Com	\$285.10
11	018-048-009	19.64	Com/Agr	\$89.24
12	018-048-038	2.23	Com	\$30.26
13	018-048-039	0.57	Vac Com	\$19.54
14	018-048-040	15.05	Vac Com	\$44.36
15	018-049-004	1.65	Com Ind	\$171.62
16	018-049-016	0.82	Com/Res	\$21.50
17	018-049-028	6.61	Com	\$30.74
18	018-049-029	1.39	SFR	\$30.76
19	018-049-032	24.65	Com/Agr	\$76.68
20	018-049-035	22.97	Com Ind	\$82.88
21	018-049-039	0.68	Com	\$20.16
22	018-049-041	1.36	Com	\$35.16
23	018-049-042	0.41	Com	\$132.84
24	018-049-043	0.41	Com	\$39.26
25	018-049-044	0.40	Com	\$30.06
26	018-049-048	0.41	Vac Com	\$25.66
27	018-049-049-	0.36	Com	\$34.40
28	018-049-050	0.40	Com	\$24.16
29	018-049-051	0.41	Vac Com	\$20.76
30	018-049-052	0.42	Com	\$106.66
31	018-049-057	0.44	Com	\$26.54
32	018-049-059	0.27	SFR	\$19.58
33	018-049-060	0.19	SFR	\$15.62

Central Hughson Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
34	018-049-061	0.87	Com/Res	\$8.64
35	018-049-062	0.51	Com/Agr	\$5.16
36	018-049-064	2.12	Vac Com	\$5.16
37	018-049-065	0.85	Com	\$33.04
38	018-049-066	1.75	Com	\$201.10
39	018-049-067	0.50	Com	\$48.32
40	018-049-069	0.92	Com/Res	\$34.28
41	018-049-070	0.16	Vac Res	\$5.56
42	018-049-071	0.23	Vac Res	\$8.06
43	018-049-072	0.28	Vac Res	\$9.84
44	018-049-073	0.24	Vac Res	\$8.24
45	018-049-074	0.27	Vac Res	\$8.32
46	018-049-075	0.23	Vac Res	\$7.10
47	018-049-076	0.48	SFR	\$15.82
48	018-051-004	0.14	SFR	\$15.48
49	018-051-005	0.14	SFR	\$15.48
50	018-051-006	0.14	SFR	\$10.80
51	018-051-007	0.14	SFR	\$10.80
52	018-051-008	0.14	SFR	\$10.80
53	018-051-009	0.14	SFR	\$10.80
54	018-051-010	0.14	SFR	\$38.58
55	018-051-011	0.14	SFR	\$50.90
56	018-051-012	0.14	Vac Res	\$17.64
57	018-051-013	0.14	SFR	\$17.64
58	018-051-014	0.14	SFR	\$17.64
59	018-051-015	0.14	Vac Res	\$17.64
60	018-051-017	0.23	SFR	\$87.96
61	018-051-018	0.15	Vac Res	\$19.10
62	018-051-019	0.14	SFR	\$17.64
63	018-051-020	0.22	SFR	\$23.90
64	018-051-021	0.14	SFR	\$17.64
65	018-051-022	0.16	SFR	\$19.14
66	018-051-023	0.17	SFR	\$20.14
67	018-051-024	0.18	SFR	\$20.66
68	018-051-025	0.18	SFR	\$20.90
69	018-051-026	0.22	SFR	\$23.90

Central Hughson Benefit Assessment District Fiscal Year 2022-23 Assessment Roll					
Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment	
70	018-051-029	0.24	SFR	\$25.06	
71	018-051-030	0.16	SFR	\$18.50	
72	018-051-031	0.20	SFR	\$22.16	
73	018-051-032	0.22	SFR	\$23.90	
74	018-051-033	0.14	SFR	\$17.64	
75	018-051-034	0.29	SFR	\$104.86	
76	018-051-035	0.18	SFR	\$87.94	
77	018-051-036	0.12	SFR	\$18.66	
78	018-051-037	0.18	SFR	\$20.26	
79	018-051-038	0.17	SFR	\$20.10	
80	018-051-039	0.17	SFR	\$20.14	
81	018-051-040	0.22	SFR	\$24.40	
82	018-051-041	0.16	SFR	\$19.14	
83	018-051-046	0.21	Vac-Res	\$12.14	
84	018-051-047	0.31	SFR	\$15.56	
85	018-051-048	0.21	SFR	\$16.00	
86	018-051-049	0.26	SFR	\$18.60	
87	018-051-052	0.18	SFR	\$14.46	
88	018-051-053	0.14	SFR	\$59.36	
89	018-051-056	0.14	SFR	\$17.64	
90	018-051-057	0.14	SFR	\$17.64	
91	018-051-060	0.34	SFR	\$94.28	
92	018-051-062	0.24	SFR	\$25.06	
93	018-051-067	0.38	SFR	\$17.84	
94	018-051-069	0.00	Vac	\$6.40	
95	018-051-070	0.37	SFR	\$36.90	
96	018-051-071	0.22	SFR	\$24.66	
97	018-051-072	0.65	Church	\$344.30	
98	018-051-073	0.14	SFR	\$17.64	
99	018-051-074	0.25	SFR	\$26.04	
100	018-051-075	0.16	SFR	\$16.52	
101	018-051-076	0.16	SFR	\$16.52	
102	018-051-077	0.16	SFR	\$13.98	
103	018-051-078	0.16	SFR	\$15.12	
104	018-059-001	0.24	SFR	\$93.72	
105	018-059-002	0.12	SFR	\$10.80	

Central Hughson Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
106	018-059-003	0.14	SFR	\$10.80
107	018-059-004	0.45	SFR	\$10.80
108	018-059-005	0.13	SFR	\$10.80
109	018-059-006	0.13	SFR	\$10.80
110	018-059-007	0.13	SFR	\$10.80
111	018-059-008	0.14	SFR	\$10.80
112	018-059-009	0.13	SFR	\$10.80
113	018-059-010	0.13	SFR	\$10.80
114	018-059-011	0.15	SFR	\$12.02
115	018-059-012	0.24	SFR	\$17.06
116	018-059-013	0.15	SFR	\$17.64
117	018-059-022	0.20	Com	\$37.42
118	018-059-023	0.10	MFR	\$13.74
119	018-059-024	0.19	Church	\$21.54
120	018-059-025	0.22	Com	\$43.94
121	018-059-026	1.40	Res	\$308.52
122	018-059-027	0.27	Com	\$123.88
123	018-059-028	0.49	Com	\$24.84
124	018-059-029	0.23	Vac Com	\$25.52
125	018-072-001	0.42	SFR	\$16.62
126	018-072-002	0.19	SFR	\$13.42
127	018-072-003	0.19	SFR	\$19.52
128	018-072-004	0.19	SFR	\$19.52
129	018-072-005	0.06	Vac	\$9.58
130	018-072-006	0.17	SFR	\$18.42
131	018-072-007	0.17	SFR	\$18.42
132	018-072-008	0.17	SFR	\$18.42
133	018-072-009	0.17	SFR	\$18.42
134	018-072-010	0.17	SFR	\$18.42
135	018-072-011	0.17	SFR	\$18.42
136	018-072-012	0.17	SFR	\$93.40
137	018-072-013	0.14	SFR	\$31.86
138	018-072-014	0.14	SFR	\$17.30
139	018-072-015	0.14	SFR	\$17.30
140	018-072-016	0.14	SFR	\$17.30
141	018-072-017	0.14	SFR	\$17.30

Central Hughson Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
142	018-072-018-	0.75	Vac	\$70.14
143	018-072-019	0.14	SFR	\$34.78
144	018-072-020	0.14	SFR	\$31.84
145	018-072-021	0.14	SFR	\$31.84
146	018-072-022	0.14	SFR	\$31.84
147	018-072-023	0.14	SFR	\$31.84
148	018-072-024	0.14	SFR	\$31.84
149	018-072-025	0.14	SFR	\$31.84
150	018-072-026	0.14	SFR	\$31.84
151	018-072-027	0.14	SFR	\$31.84
152	018-072-028	0.14	SFR	\$31.84
153	018-072-029	0.14	SFR	\$31.84
154	018-072-030	0.14	SFR	\$18.50
155	018-072-031	0.14	SFR	\$18.50
156	018-072-032	0.14	SFR	\$18.50
157	018-072-033	0.14	SFR	\$18.50
158	018-072-034	0.14	SFR	\$18.50
159	018-072-035	0.14	SFR	\$18.50
160	018-072-037	0.15	SFR	\$18.08
161	018-072-038	0.21	SFR	\$42.88
162	018-072-039	0.15	SFR	\$21.18
163	018-072-040	0.15	SFR	\$18.50
164	018-072-041	0.14	SFR	\$18.62
165	018-072-042	0.14	SFR	\$18.50
166	018-072-043	0.14	SFR	\$18.50
167	018-072-044	0.14	SFR	\$18.52
168	018-072-045	0.14	SFR	\$18.60
169	018-072-046	0.15	SFR	\$18.50
170	018-072-047	0.16	SFR	\$18.82
171	018-072-048	0.16	SFR	\$18.50
172	018-072-049	0.18	SFR	\$18.52
173	018-073-001	0.18	SFR	\$18.56
174	018-073-002	0.19	SFR	\$18.60
175	018-073-003	0.19	SFR	\$18.76
176	018-073-004	0.15	SFR	\$18.78
177	018-073-005	0.15	SFR	\$18.62

Central Hughson Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Acres	Parcel Type	2022-23 Proposed Assessment
178	018-073-006	0.14	SFR	\$18.52
179	018-073-007	0.14	SFR	\$18.50
180	018-073-008	0.23	SFR	\$165.12
181	018-073-009	0.22	SFR	\$42.98
182	018-073-010	0.20	SFR	\$21.94
183	018-073-011	0.21	SFR	\$20.88
184	018-073-012	0.18	SFR	\$18.36
185	018-073-013	0.18	SFR	\$18.10
186	018-073-014	0.18	SFR	\$18.10
187	018-073-015	0.15	SFR	\$87.00
188	018-073-017	0.15	SFR	\$17.08
189	018-073-018	0.14	SFR	\$17.64
190	018-073-019	0.14	SFR	\$18.10
191	018-073-020	0.14	SFR	\$18.10
192	018-073-021	0.14	SFR	\$18.10
193	018-073-022	0.14	SFR	\$18.10
194	018-073-023	0.14	SFR	\$18.10
195	018-073-024	0.14	SFR	\$18.10
196	018-073-025	0.14	SFR	\$31.84
197	018-073-026	0.14	SFR	\$31.84
198	018-073-027	0.14	SFR	\$31.84
199	018-073-028	0.14	SFR	\$31.84
200	018-073-029	0.14	SFR	\$31.84
201	018-073-030	0.14	SFR	\$31.84
202	018-073-031	0.15	SFR	\$31.84
203	018-073-032	0.14	SFR	\$31.86
204	018-073-033	0.14	SFR	\$31.84
205	018-073-034	0.14	SFR	\$32.10
206	018-073-035	0.14	SFR	\$32.78
207	018-073-036	0.14	SFR	\$36.08
208	018-073-037	0.14	SFR	\$111.20
209	018-073-038	0.16	SFR	\$159.20
210	018-073-039	0.16	SFR	\$28.72
211	018-073-040	0.16	SFR	\$16.92
212	018-073-041	0.16	SFR	<u>\$17.16</u>
				\$8,298.32

Euclid North Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-096-001	SFR	\$387.67	\$264.10
2	018-096-002	SFR	\$387.67	\$264.10
3	018-096-003	SFR	\$387.67	\$264.10
4	018-096-004	SFR	\$387.67	\$264.10
5	018-096-005	SFR	\$387.67	\$264.10
6	018-096-006	SFR	\$387.67	\$264.10
7	018-096-007	SFR	\$387.67	\$264.10
8	018-096-008	SFR	\$387.67	\$264.10
9	018-096-009	SFR	\$387.67	\$264.10
10	018-096-010	SFR	\$387.67	\$264.10
11	018-096-011	SFR	\$387.67	\$264.10
12	018-096-012	SFR	\$387.67	\$264.10
13	018-096-013	SFR	\$387.67	\$264.10
14	018-096-014	SFR	\$387.67	\$264.10
15	018-096-015	SFR	\$387.67	\$264.10
16	018-096-016	SFR	\$387.67	\$264.10
17	018-096-017	SFR	\$387.67	\$264.10
18	018-096-018	SFR	\$387.67	\$264.10
19	018-096-019	SFR	\$387.67	\$264.10
20	018-096-020	SFR	\$387.67	\$264.10
21	018-096-021	SFR	\$387.67	\$264.10
22	018-096-022	SFR	\$387.67	\$264.10
23	018-096-023	SFR	\$387.67	\$264.10
24	018-096-024	SFR	\$387.67	\$264.10
25	018-096-025	SFR	\$387.67	\$264.10
26	018-096-026	SFR	\$387.67	\$264.10
27	018-096-027	SFR	\$387.67	\$264.10
28	018-096-028	SFR	\$387.67	\$264.10
29	018-096-029	SFR	\$387.67	\$264.10
30	018-096-030	SFR	\$387.67	\$264.10
31	018-096-031	SFR	\$387.67	\$264.10
32	018-096-032	SFR	\$387.67	\$264.10
33	018-096-033	SFR	\$387.67	\$264.10
34	018-096-034	SFR	\$387.67	\$264.10
35	018-096-035	SFR	\$387.67	\$264.10
36	018-096-036	SFR	\$387.67	\$264.10
37	018-096-037	SFR	\$387.67	\$264.10

Euclid North Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
38	018-096-038	SFR	\$387.67	\$264.10
39	018-096-039	SFR	\$387.67	\$264.10
40	018-096-040	SFR	\$387.67	\$264.10
41	018-096-041	SFR	\$387.67	\$264.10
42	018-096-042	SFR	\$387.67	\$264.10
43	018-096-043	SFR	\$387.67	\$264.10
44	018-096-044	SFR	\$387.67	\$264.10
45	018-096-045	SFR	\$387.67	\$264.10
46	018-096-046	SFR	\$387.67	\$264.10
47	018-096-047	SFR	\$387.67	\$264.10
48	018-096-048	SFR	\$387.67	\$264.10
49	018-096-049	SFR	\$387.67	\$264.10
50	018-096-050	SFR	\$387.67	\$264.10
51	018-096-051	Basin	\$387.67	\$0.00
52	018-096-052	Easement	\$387.67	\$0.00
53	018-096-053	Park	\$387.67	\$0.00
54	018-096-054	Pump	\$387.67	\$0.00
55	018-096-055	Easement	\$387.67	\$0.00
56	018-096-056	Easement	\$387.67	<u>\$0.00</u>
				\$13,205.00

Euclid South Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-095-001	SFR	\$310.11	\$286.22
2	018-095-002	SFR	\$310.11	\$286.22
3	018-095-003	SFR	\$310.11	\$286.22
4	018-095-004	SFR	\$310.11	\$286.22
5	018-095-005	SFR	\$310.11	\$286.22

Euclid South Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
6	018-095-006	SFR	\$310.11	\$286.22
7	018-095-007	SFR	\$310.11	\$286.22
8	018-095-008	SFR	\$310.11	\$286.22
9	018-095-009	SFR	\$310.11	\$286.22
10	018-095-010	SFR	\$310.11	\$286.22
11	018-095-011	SFR	\$310.11	\$286.22
12	018-095-012	SFR	\$310.11	\$286.22
13	018-095-013	SFR	\$310.11	\$286.22
14	018-095-014	SFR	\$310.11	\$286.22
15	018-095-015	SFR	\$310.11	\$286.22
16	018-095-016	SFR	\$310.11	\$286.22
17	018-095-017	SFR	\$310.11	\$286.22
18	018-095-018	SFR	\$310.11	\$286.22
19	018-095-019	SFR	\$310.11	\$286.22
20	018-095-020	SFR	\$310.11	\$286.22
21	018-095-021	SFR	\$310.11	\$286.22
22	018-095-022	SFR	\$310.11	\$286.22
23	018-095-023	SFR	\$310.11	\$286.22
24	018-095-024	SFR	\$310.11	\$286.22
25	018-095-025	SFR	\$310.11	\$286.22
26	018-095-026	SFR	\$310.11	\$286.22
27	018-095-027	SFR	\$310.11	\$286.22
28	018-095-028	SFR	\$310.11	\$286.22
29	018-095-029	SFR	\$310.11	\$286.22
30	018-095-030	SFR	\$310.11	\$286.22
31	018-095-031	SFR	\$310.11	\$286.22
32	018-095-032	SFR	\$310.11	\$286.22
33	018-095-033	SFR	\$310.11	\$286.22
34	018-095-034	SFR	\$310.11	\$286.22
35	018-095-035	SFR	\$310.11	\$286.22
36	018-095-036	SFR	\$310.11	\$286.22
37	018-095-037	SFR	\$310.11	\$286.22
38	018-095-038	SFR	\$310.11	\$286.22
39	018-095-039	SFR	\$310.11	\$286.22
40	018-095-040	SFR	\$310.11	\$286.22
41	018-095-041	SFR	\$310.11	\$286.22

Euclid South Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
42	018-095-042	SFR	\$310.11	\$286.22
43	018-095-043	SFR	\$310.11	\$286.22
44	018-095-044	SFR	\$310.11	\$286.22
45	018-095-045	SFR	\$310.11	\$286.22
46	018-095-046	SFR	\$310.11	\$286.22
47	018-095-047	SFR	\$310.11	\$286.22
48	018-095-048	SFR	\$310.11	\$286.22
49	018-095-049	SFR	\$310.11	\$286.22
50	018-095-050	SFR	\$310.11	\$286.22
51	018-095-051	SFR	\$310.11	\$286.22
52	018-095-052	SFR	\$310.11	\$286.22
53	018-095-053	SFR	\$310.11	\$286.22
54	018-095-054	SFR	\$310.11	\$286.22
55	018-095-055	SFR	\$310.11	\$286.22
56	018-095-056	SFR	\$310.11	\$286.22
57	018-095-057	SFR	\$310.11	\$286.22
58	018-095-058	SFR	\$310.11	\$286.22
59	018-095-059	SFR	\$310.11	\$286.22
60	018-095-060	SFR	\$310.11	\$286.22
61	018-095-061	SFR	\$310.11	\$286.22
62	018-095-062	SFR	\$310.11	\$286.22
63	018-095-063	SFR	\$310.11	\$286.22
64	018-095-064	SFR	\$310.11	\$286.22
65	018-095-065	SFR	\$310.11	\$286.22
66	018-095-066	SFR	\$310.11	\$286.22
67	018-095-067	SFR	\$310.11	\$286.22
68	018-095-068	SFR	\$310.11	\$286.22
69	018-095-069	SFR	\$310.11	\$286.22
70	018-095-070	Basin	\$310.11	\$0.00
71	018-095-071	Easement	\$310.11	\$0.00
72	018-095-072	Easement	\$310.11	<u>\$0.00</u>
				\$19,749.18

Feathers Glen Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-090-003	SFR	\$315.35	\$300.00
2	018-090-004	SFR	\$315.35	\$300.00
3	018-090-005	SFR	\$315.35	\$300.00
4	018-090-006	SFR	\$315.35	\$300.00
5	018-090-007	SFR	\$315.35	\$300.00
6	018-090-008	SFR	\$315.35	\$300.00
7	018-090-009	SFR	\$315.35	\$300.00
8	018-090-010	SFR	\$315.35	\$300.00
9	018-090-011	SFR	\$315.35	\$300.00
10	018-090-012	SFR	\$315.35	\$300.00
11	018-090-013	SFR	\$315.35	\$300.00
12	018-090-014	SFR	\$315.35	\$300.00
13	018-090-015	SFR	\$315.35	\$300.00
14	018-090-016	SFR	\$315.35	\$300.00
15	018-090-017	SFR	\$315.35	\$300.00
16	018-090-018	SFR	\$315.35	\$300.00
17	018-090-019	SFR	\$315.35	\$300.00
18	018-090-020	SFR	\$315.35	\$300.00
19	018-090-021	SFR	\$315.35	\$300.00
20	018-090-022	SFR	\$315.35	\$300.00
21	018-090-023	SFR	\$315.35	\$300.00
22	018-090-024	SFR	\$315.35	\$300.00
23	018-090-025	SFR	\$315.35	\$300.00
24	018-090-026	SFR	\$315.35	\$300.00
25	018-090-027	SFR	\$315.35	\$300.00
26	018-090-028	SFR	\$315.35	\$300.00
27	018-090-029	SFR	\$315.35	\$300.00
28	018-090-030	SFR	\$315.35	\$300.00
29	018-090-031	SFR	\$315.35	\$300.00
30	018-090-032	SFR	\$315.35	\$300.00
31	018-090-033	SFR	\$315.35	\$300.00
32	018-090-034	SFR	\$315.35	\$300.00
33	018-090-035	SFR	\$315.35	\$300.00
34	018-090-036	SFR	\$315.35	\$300.00
35	018-090-037	SFR	\$315.35	\$300.00
36	018-090-038	SFR	\$315.35	\$300.00

Feathers Glen Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
37	018-090-039	SFR	\$315.35	\$300.00
38	018-090-040	SFR	\$315.35	\$300.00
39	018-090-041	SFR	\$315.35	\$300.00
40	018-090-042	SFR	\$315.35	\$300.00
41	018-090-043	SFR	\$315.35	\$300.00
42	018-090-044	SFR	\$315.35	\$300.00
				\$12,600.00

Fontana Ranch North Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-091-001	SFR	\$331.55	\$260.00
2	018-091-002	SFR	\$331.55	\$260.00
3	018-091-003	SFR	\$331.55	\$260.00
4	018-091-004	SFR	\$331.55	\$260.00
5	018-091-005	SFR	\$331.55	\$260.00
6	018-091-006	SFR	\$331.55	\$260.00
7	018-091-007	SFR	\$331.55	\$260.00
8	018-091-008	SFR	\$331.55	\$260.00
9	018-091-009	SFR	\$331.55	\$260.00
10	018-091-010	SFR	\$331.55	\$260.00
11	018-091-013	SFR	\$331.55	\$260.00
12	018-091-014	SFR	\$331.55	\$260.00
13	018-091-015	SFR	\$331.55	\$260.00
14	018-091-016	SFR	\$331.55	\$260.00
15	018-091-017	SFR	\$331.55	\$260.00
16	018-091-018	SFR	\$331.55	\$260.00
17	018-091-019	SFR	\$331.55	\$260.00
18	018-091-020	SFR	\$331.55	\$260.00
19	018-091-021	SFR	\$331.55	\$260.00
20	018-091-022	SFR	\$331.55	\$260.00
21	018-091-023	SFR	\$331.55	\$260.00

Fontana Ranch North Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
22	018-091-024	SFR	\$331.55	\$260.00
23	018-091-025	SFR	\$331.55	\$260.00
24	018-091-026	SFR	\$331.55	\$260.00
25	018-091-027	SFR	\$331.55	\$260.00
26	018-091-028	SFR	\$331.55	\$260.00
27	018-091-029	SFR	\$331.55	\$260.00
28	018-091-030	SFR	\$331.55	\$260.00
29	018-091-031	SFR	\$331.55	\$260.00
30	018-091-032	SFR	\$331.55	\$260.00
31	018-091-033	SFR	\$331.55	\$260.00
32	018-091-034	SFR	\$331.55	\$260.00
33	018-091-035	SFR	\$331.55	\$260.00
34	018-091-036	SFR	\$331.55	\$260.00
35	018-091-037	SFR	\$331.55	\$260.00
36	018-091-038	SFR	\$331.55	\$260.00
37	018-091-039	SFR	\$331.55	\$260.00
38	018-091-040	SFR	\$331.55	\$260.00
39	018-091-042	SFR	\$331.55	\$260.00
40	018-091-043	SFR	\$331.55	\$260.00
41	018-091-044	SFR	\$331.55	\$260.00
42	018-091-045	SFR	\$331.55	\$260.00
43	018-092-001	SFR	\$331.55	\$260.00
44	018-092-002	SFR	\$331.55	\$260.00
45	018-092-003	SFR	\$331.55	\$260.00
46	018-092-004	SFR	\$331.55	\$260.00
47	018-092-005	SFR	\$331.55	\$260.00
48	018-092-006	SFR	\$331.55	\$260.00
49	018-092-007	SFR	\$331.55	\$260.00
50	018-092-008	SFR	\$331.55	\$260.00
51	018-092-009	SFR	\$331.55	\$260.00
52	018-092-010	SFR	\$331.55	\$260.00
53	018-092-011	SFR	\$331.55	\$260.00
54	018-092-012	SFR	\$331.55	\$260.00
55	018-092-013	SFR	\$331.55	\$260.00
56	018-092-014	SFR	\$331.55	\$260.00
57	018-092-015	SFR	\$331.55	\$260.00

Fontana Ranch North Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
58	018-092-016	SFR	\$331.55	\$260.00
59	018-092-017	SFR	\$331.55	\$260.00
60	018-092-018	SFR	\$331.55	\$260.00
61	018-092-019	SFR	\$331.55	\$260.00
62	018-092-020	SFR	\$331.55	\$260.00
63	018-092-021	SFR	\$331.55	\$260.00
64	018-092-022	SFR	\$331.55	\$260.00
65	018-092-023	SFR	\$331.55	\$260.00
66	018-092-024	SFR	\$331.55	\$260.00
67	018-092-025	SFR	\$331.55	\$260.00
68	018-092-026	SFR	\$331.55	\$260.00
69	018-092-027	SFR	\$331.55	\$260.00
70	018-092-028	SFR	\$331.55	\$260.00
71	018-092-029	SFR	\$331.55	\$260.00
72	018-092-030	SFR	\$331.55	\$260.00
73	018-092-031	SFR	\$331.55	\$260.00
74	018-092-032	SFR	\$331.55	\$260.00
75	018-092-033	SFR	\$331.55	\$260.00
76	018-092-034	SFR	\$331.55	\$260.00
77	018-092-035	SFR	\$331.55	\$260.00
78	018-092-036	SFR	\$331.55	\$260.00
79	018-092-037	SFR	\$331.55	\$260.00
80	018-092-040	SFR	\$331.55	\$260.00
81	018-092-041	SFR	\$331.55	\$260.00
82	018-092-042	SFR	\$331.55	\$260.00
83	018-092-043	SFR	\$331.55	\$260.00
84	018-092-044	SFR	\$331.55	\$260.00
85	018-092-045	SFR	\$331.55	\$260.00
86	018-092-046	SFR	\$331.55	\$260.00
87	018-092-047	SFR	\$331.55	\$260.00
88	018-092-048	SFR	\$331.55	\$260.00
89	018-092-049	SFR	\$331.55	\$260.00
90	018-092-050	SFR	\$331.55	\$260.00
91	018-092-051	SFR	\$331.55	\$260.00
				\$23,660.00

Fontana Ranch South Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
1	018-093-001	SFR	\$275.48	\$275.48
2	018-093-002	SFR	\$275.48	\$275.48
3	018-093-003	SFR	\$275.48	\$275.48
4	018-093-004	SFR	\$275.48	\$275.48
5	018-093-005	SFR	\$275.48	\$275.48
6	018-093-006	SFR	\$275.48	\$275.48
7	018-093-007	SFR	\$275.48	\$275.48
8	018-093-008	SFR	\$275.48	\$275.48
9	018-093-009	SFR	\$275.48	\$275.48
10	018-093-010	SFR	\$275.48	\$275.48
11	018-093-011	SFR	\$275.48	\$275.48
12	018-093-012	SFR	\$275.48	\$275.48
13	018-093-013	SFR	\$275.48	\$275.48
14	018-093-016	SFR	\$275.48	\$275.48
15	018-093-017	SFR	\$275.48	\$275.48
16	018-093-018	SFR	\$275.48	\$275.48
17	018-093-023	SFR	\$275.48	\$275.48
18	018-093-024	SFR	\$275.48	\$275.48
19	018-093-025	SFR	\$275.48	\$275.48
20	018-093-026	SFR	\$275.48	\$275.48
21	018-093-027	SFR	\$275.48	\$275.48
22	018-093-028	SFR	\$275.48	\$275.48
23	018-093-029	SFR	\$275.48	\$275.48
24	018-093-030	SFR	\$275.48	\$275.48
25	018-093-031	SFR	\$275.48	\$275.48
26	018-093-032	SFR	\$275.48	\$275.48
27	018-093-033	SFR	\$275.48	\$275.48
28	018-093-034	SFR	\$275.48	\$275.48
29	018-093-035	SFR	\$275.48	\$275.48
30	018-093-036	SFR	\$275.48	\$275.48
31	018-093-037	SFR	\$275.48	\$275.48
32	018-093-038	SFR	\$275.48	\$275.48
33	018-093-039	SFR	\$275.48	\$275.48
34	018-093-040	SFR	\$275.48	\$275.48
35	018-093-041	SFR	\$275.48	\$275.48
36	018-093-042	SFR	\$275.48	\$275.48

Fontana Ranch South Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
37	018-093-043	SFR	\$275.48	\$275.48
38	018-093-044	SFR	\$275.48	\$275.48
39	018-093-045	SFR	\$275.48	\$275.48
40	018-093-046	SFR	\$275.48	\$275.48
41	018-093-047	SFR	\$275.48	\$275.48
42	018-093-048	SFR	\$275.48	\$275.48
43	018-093-049	SFR	\$275.48	\$275.48
44	018-093-050	SFR	\$275.48	\$275.48
45	018-093-051	SFR	\$275.48	\$275.48
46	018-093-052	SFR	\$275.48	\$275.48
47	018-093-053	SFR	\$275.48	\$275.48
48	018-093-054	SFR	\$275.48	\$275.48
49	018-093-055	SFR	\$275.48	\$275.48
50	018-093-056	SFR	\$275.48	\$275.48
51	018-093-058	SFR	\$275.48	\$275.48
52	018-093-059	SFR	\$275.48	\$275.48
53	018-093-060	SFR	\$275.48	\$275.48
54	018-093-061	SFR	\$275.48	\$275.48
55	018-093-062	SFR	\$275.48	\$275.48
56	018-093-063	SFR	\$275.48	\$275.48
				\$15,426.88

Sterling Glen III Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
4	018-089-011	SFR	\$238.02	\$232.54
5	018-089-013	SFR	\$238.02	\$232.54
6	018-089-014	SFR	\$238.02	\$232.54
7	018-089-015	SFR	\$238.02	\$232.54
8	018-089-016	SFR	\$238.02	\$232.54

Sterling Glen III Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
9	018-089-017	SFR	\$238.02	\$232.54
10	018-089-018	SFR	\$238.02	\$232.54
11	018-089-019	SFR	\$238.02	\$232.54
12	018-089-020	SFR	\$238.02	\$232.54
13	018-089-021	SFR	\$238.02	\$232.54
14	018-089-022	SFR	\$238.02	\$232.54
15	018-089-023	SFR	\$238.02	\$232.54
16	018-089-024	SFR	\$238.02	\$232.54
17	018-089-025	SFR	\$238.02	\$232.54
18	018-089-026	SFR	\$238.02	\$232.54
19	018-089-027	SFR	\$238.02	\$232.54
20	018-089-028	SFR	\$238.02	\$232.54
21	018-089-030	SFR	\$238.02	\$232.54
22	018-089-031	SFR	\$238.02	\$232.54
23	018-089-032	SFR	\$238.02	\$232.54
24	018-089-033	SFR	\$238.02	\$232.54
25	018-089-034	SFR	\$238.02	\$232.54
26	018-089-035	SFR	\$238.02	\$232.54
27	018-089-036	SFR	\$238.02	\$232.54
28	018-089-037	SFR	\$238.02	\$232.54
29	018-089-038	SFR	\$238.02	\$232.54
30	018-089-039	SFR	\$238.02	\$232.54
31	018-089-040	SFR	\$238.02	\$232.54
32	018-089-041	SFR	\$238.02	\$232.54
33	018-089-042	SFR	\$238.02	\$232.54
34	018-089-043	SFR	\$238.02	\$232.54
35	018-089-044	SFR	\$238.02	\$232.54
36	018-089-045	SFR	\$238.02	\$232.54
37	018-089-046	SFR	\$238.02	\$232.54
38	018-089-047	SFR	\$238.02	\$232.54
39	018-089-048	SFR	\$238.02	\$232.54
40	018-089-049	SFR	\$238.02	\$232.54
41	018-089-050	SFR	\$238.02	\$232.54
42	018-089-051	SFR	\$238.02	\$232.54
43	018-089-052	SFR	\$238.02	\$232.54
44	018-089-053	SFR	\$238.02	\$232.54

Sterling Glen III Benefit Assessment District Fiscal Year 2022-23 Assessment Roll				
Assessment #	APN	Parcel Type	Maximum Assessment Rate	2022-23 Proposed Assessment
45	018-089-054	SFR	\$238.02	\$232.54
46	018-089-055	SFR	\$238.02	\$232.54
47	018-089-056	SFR	\$238.02	\$232.54
48	018-089-057	SFR	\$238.02	\$232.54
49	018-089-058	SFR	\$238.02	\$232.54
50	018-089-059	SFR	\$238.02	\$232.54
51	018-089-060	SFR	\$238.02	\$232.54
52	018-089-061	SFR	\$238.02	\$232.54
53	018-089-062	SFR	\$238.02	\$232.54
54	018-089-063	SFR	\$238.02	\$232.54
55	018-089-064	SFR	\$238.02	\$232.54
56	018-089-065	SFR	\$238.02	\$232.54
57	018-089-066	SFR	\$238.02	\$232.54
58	018-089-067	SFR	\$238.02	\$232.54
59	018-089-068	SFR	\$238.02	\$232.54
60	018-089-069	SFR	\$238.02	\$232.54
61	018-089-070	SFR	\$238.02	\$232.54
62	018-089-071	SFR	\$238.02	\$232.54
63	018-089-072	SFR	\$238.02	\$232.54
64	018-089-073	SFR	\$238.02	\$232.54
65	018-089-074	SFR	\$238.02	\$232.54
66	018-089-075	SFR	\$238.02	\$232.54
67	018-089-076	SFR	\$238.02	\$232.54
68	018-089-077	SFR	\$238.02	\$232.54
69	018-089-078	SFR	\$238.02	\$232.54
70	018-089-079	SFR	\$238.02	\$232.54
71	018-089-080	SFR	\$238.02	\$232.54
72	018-089-081	SFR	\$238.02	\$232.54
73	018-089-082	SFR	\$238.02	\$232.54
74	018-089-083	SFR	\$238.02	\$232.54
77	018-089-087	SFR	\$238.02	\$232.54
78	018-089-088	SFR	\$238.02	\$232.54
				\$16,975.42



Sterling Glen Annex - Benefit Assessment District Fiscal Year 2022-23 Assessment Roll						
Assessment #	APN	Acres	Parcel Type	Maximum Assessment Rate	Proposed Rate	2022-23 Proposed Assessment
1	018-089-003	0.43	SFR	\$396.71	\$396.71	\$170.60
2	018-089-004	0.35	SFR	\$396.71	\$396.71	\$138.86
3	018-089-004	0.36	SFR	\$396.71	\$396.71	\$142.82
75	018-089-085	0.23	SFR	\$396.71	\$396.71	\$89.74
76	018-089-086	<u>0.30</u>	SFR	\$396.71	\$396.71	<u>\$120.82</u>
		1.670762				\$662.84

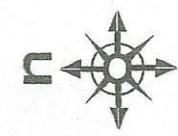
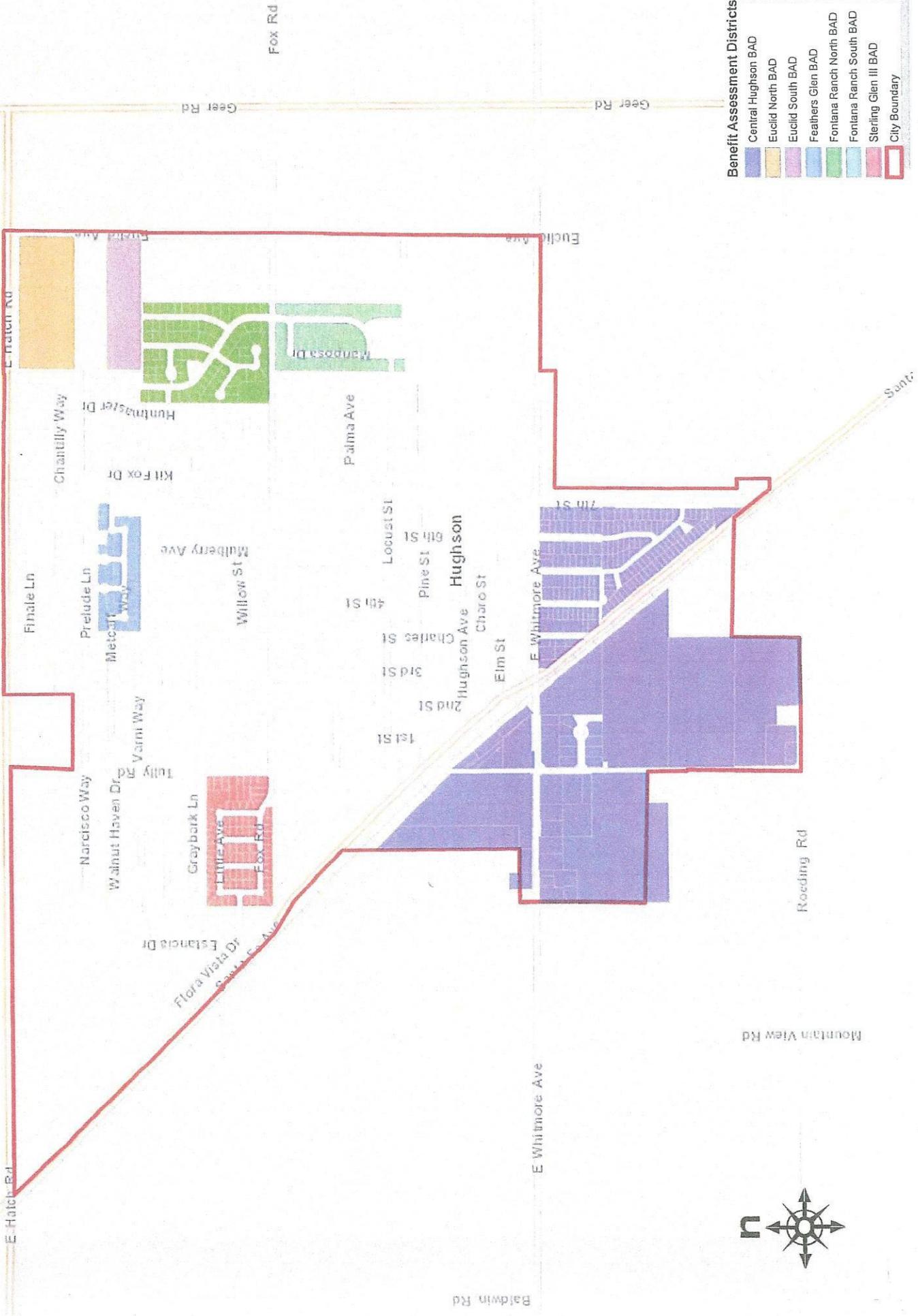
APPENDIX B – DISTRICT DIAGRAMS

District Assessment Diagrams

The following pages show the Diagrams for each District. The lines and dimensions shown on maps of the Stanislaus County Assessor, for the current year, are incorporated by reference herein and made a part of this Report.

City of Hughson

Benefit Assessment Districts



Central Hughson BAD	Blue
Euclid North BAD	Orange
Euclid South BAD	Purple
Feathers Glen BAD	Green
Fontana Ranch North BAD	Light Blue
Fontana Ranch South BAD	Light Green
Sterling Glen III BAD	Red
City Boundary	Red outline

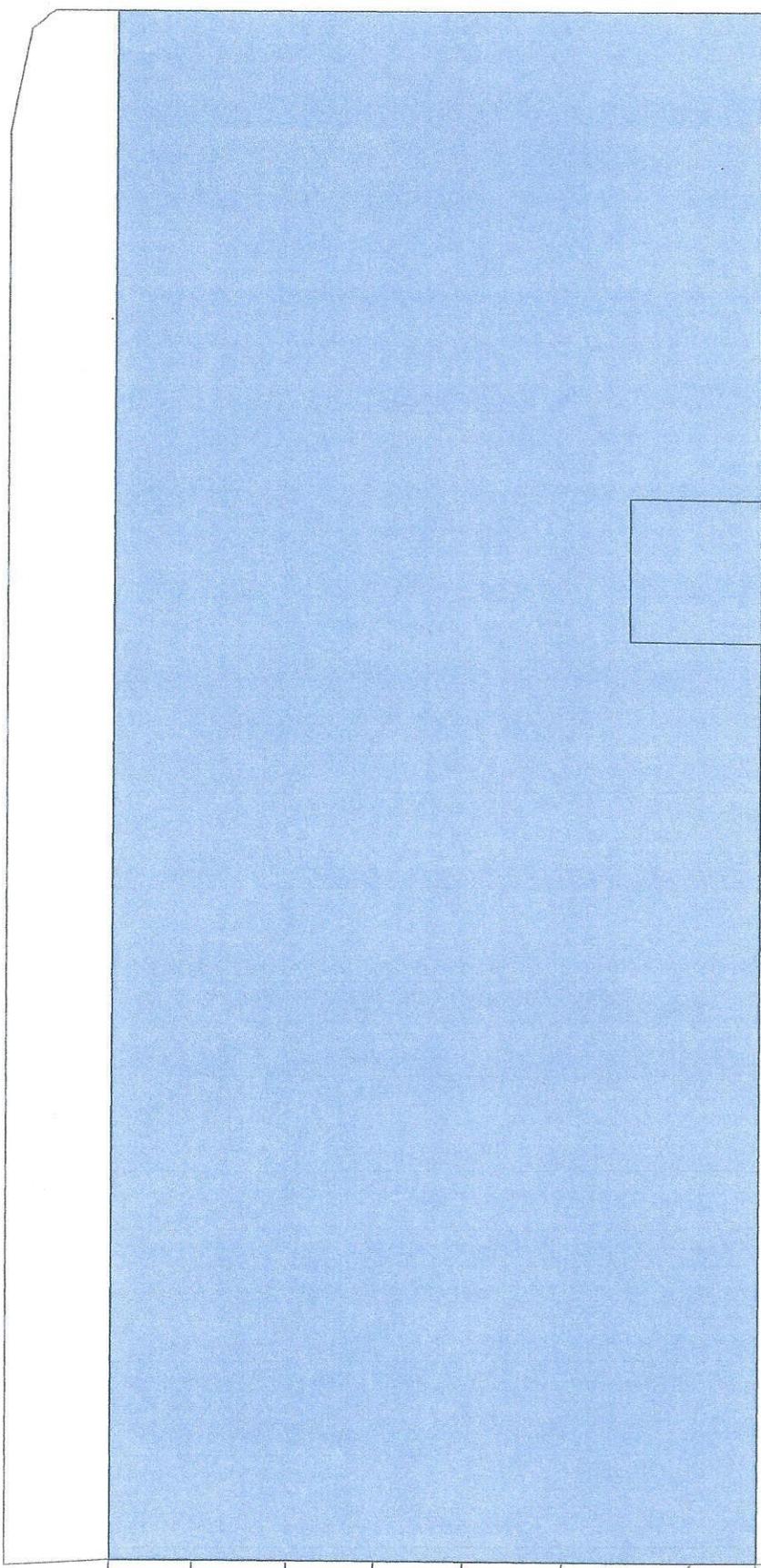
CITY OF HUGHSON
EUCLID NORTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

E HATCH RD

EUCLID AVE



Legend
■ Euclid North
□ Other City Parcels



CITY OF HUGHSON
EUCLID SOUTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

EUCLID AVE

AMBER PL

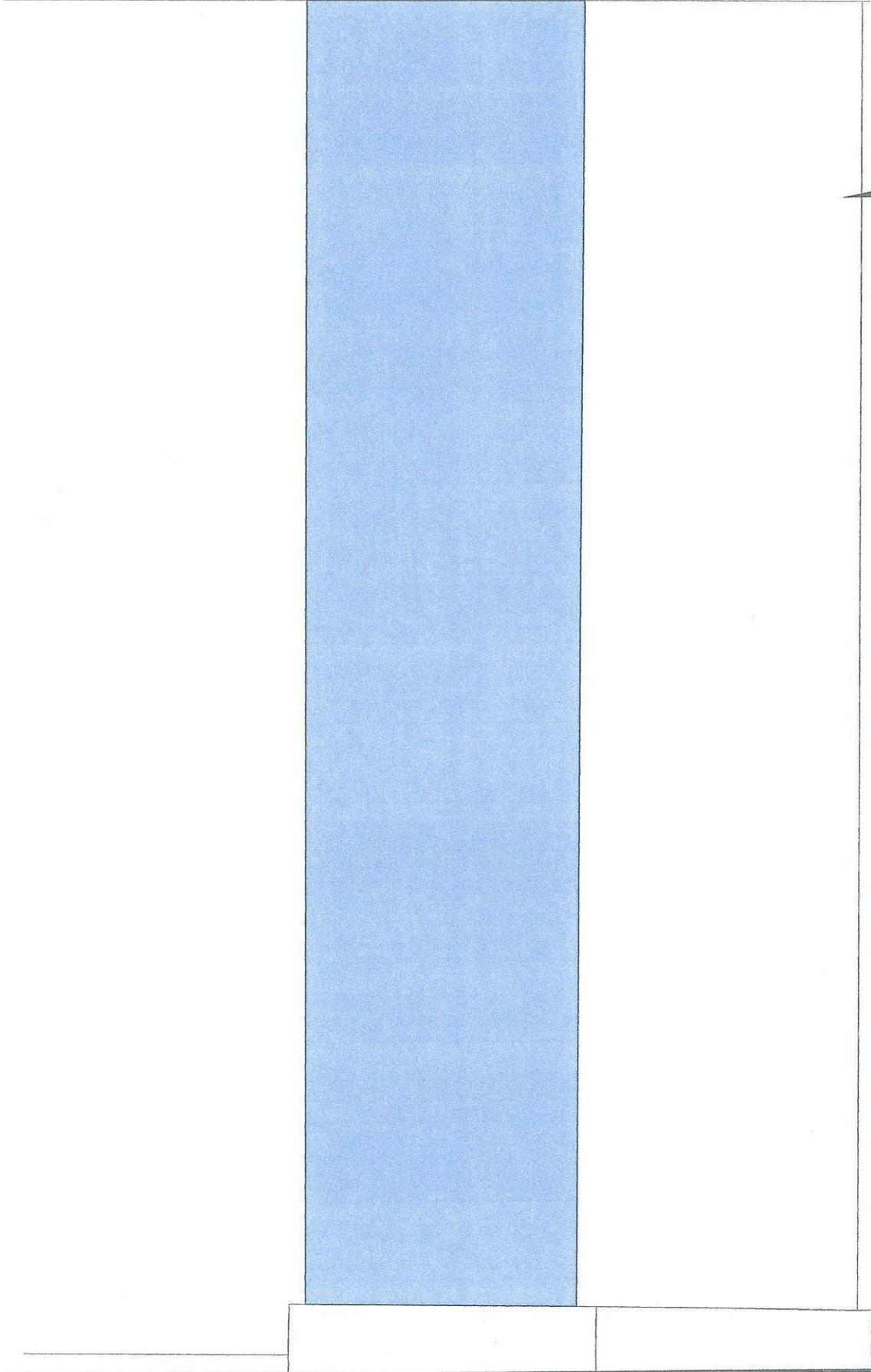
Legend

Euclid South

Other City Parcels



CITY OF HUGHSON
FEATHERS GLEN
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

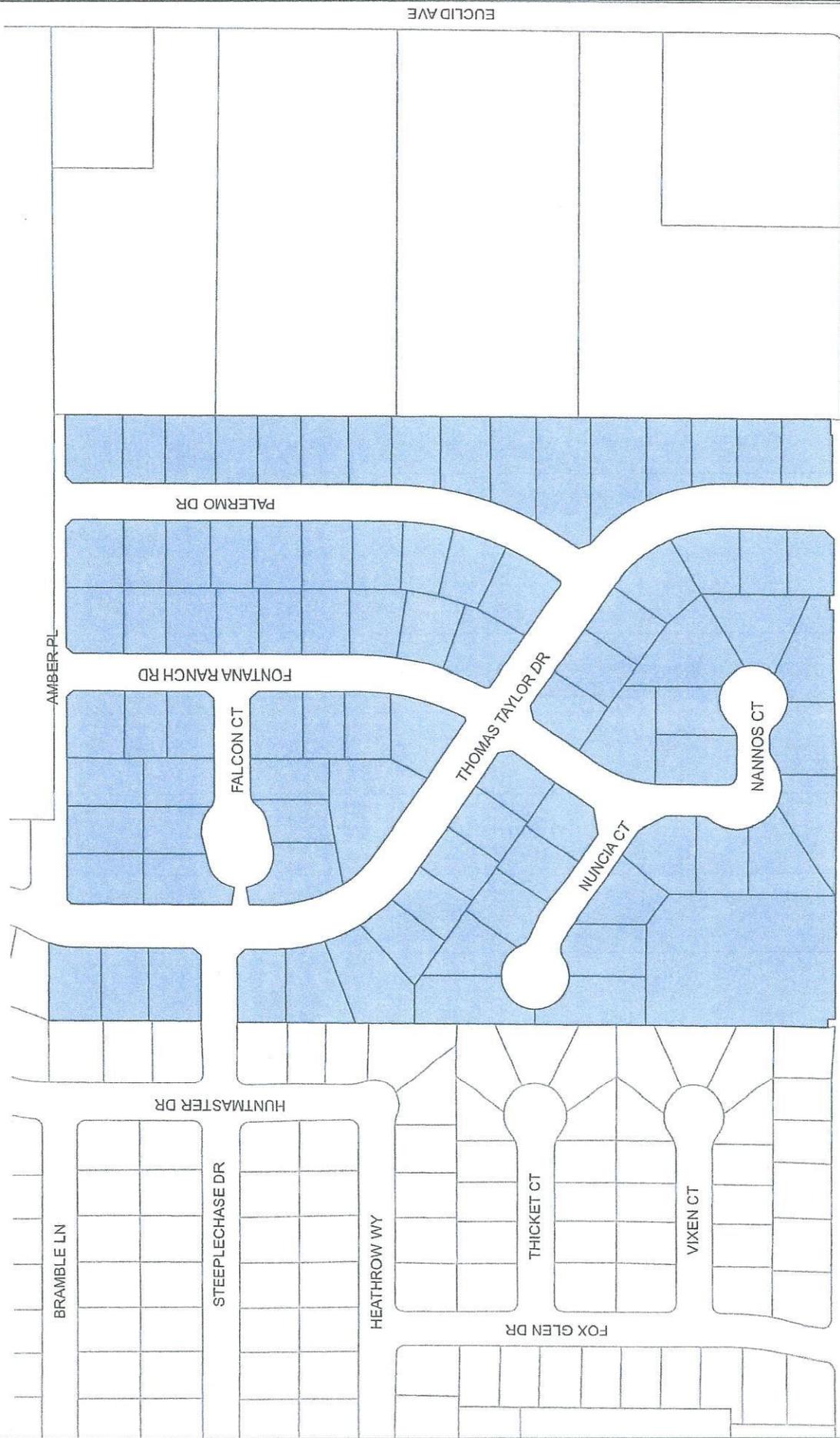


Legend

-  Feathers Glen
-  Other City Parcels



CITY OF HUGHSON
FONTANA RANCH NORTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

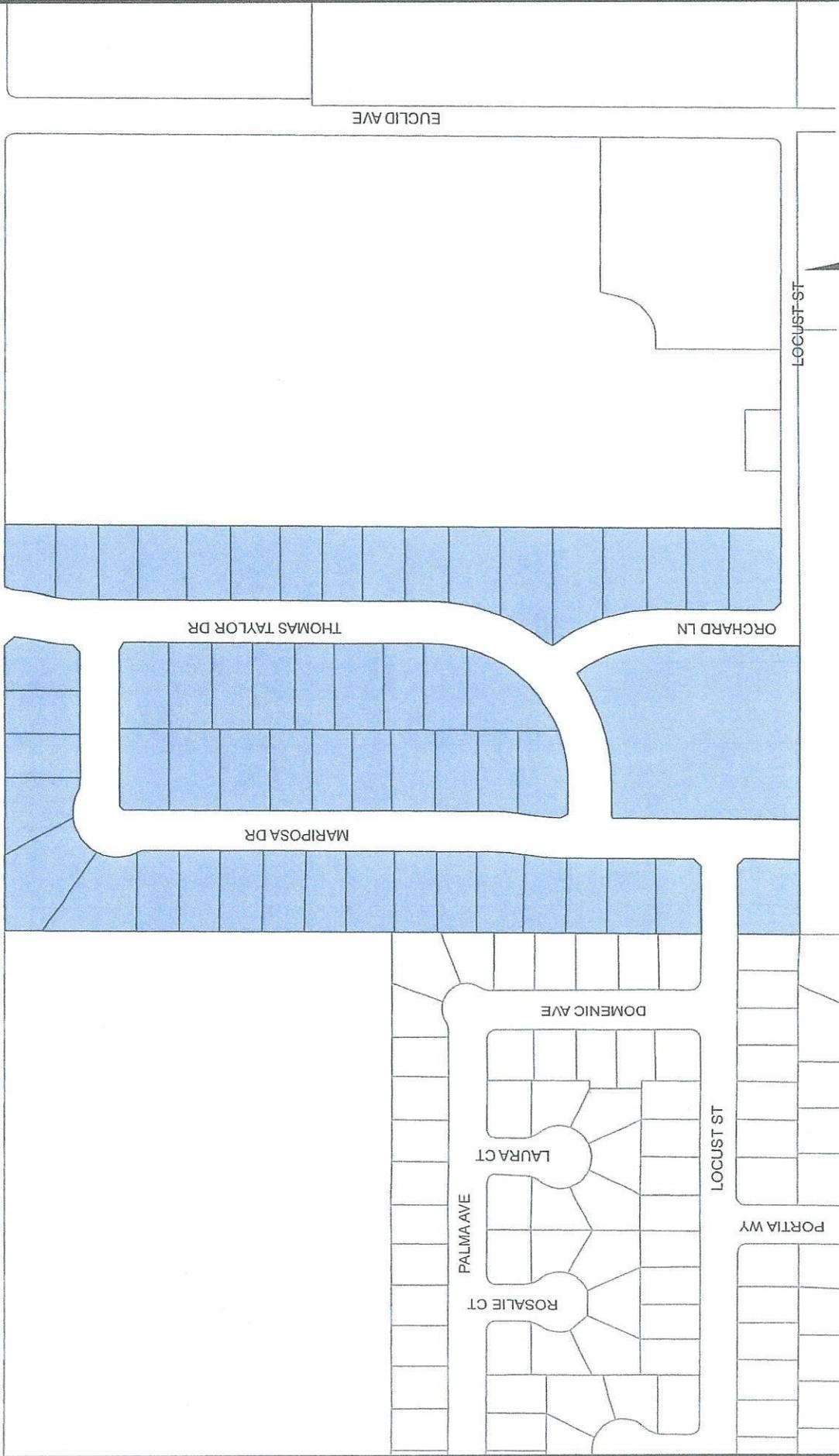


Legend
■ Fontana Ranch North
□ Other City Parcels



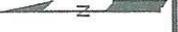
CITY OF HUGHSON
FONTANA RANCH SOUTH
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT

FOX RD

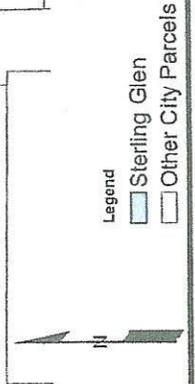
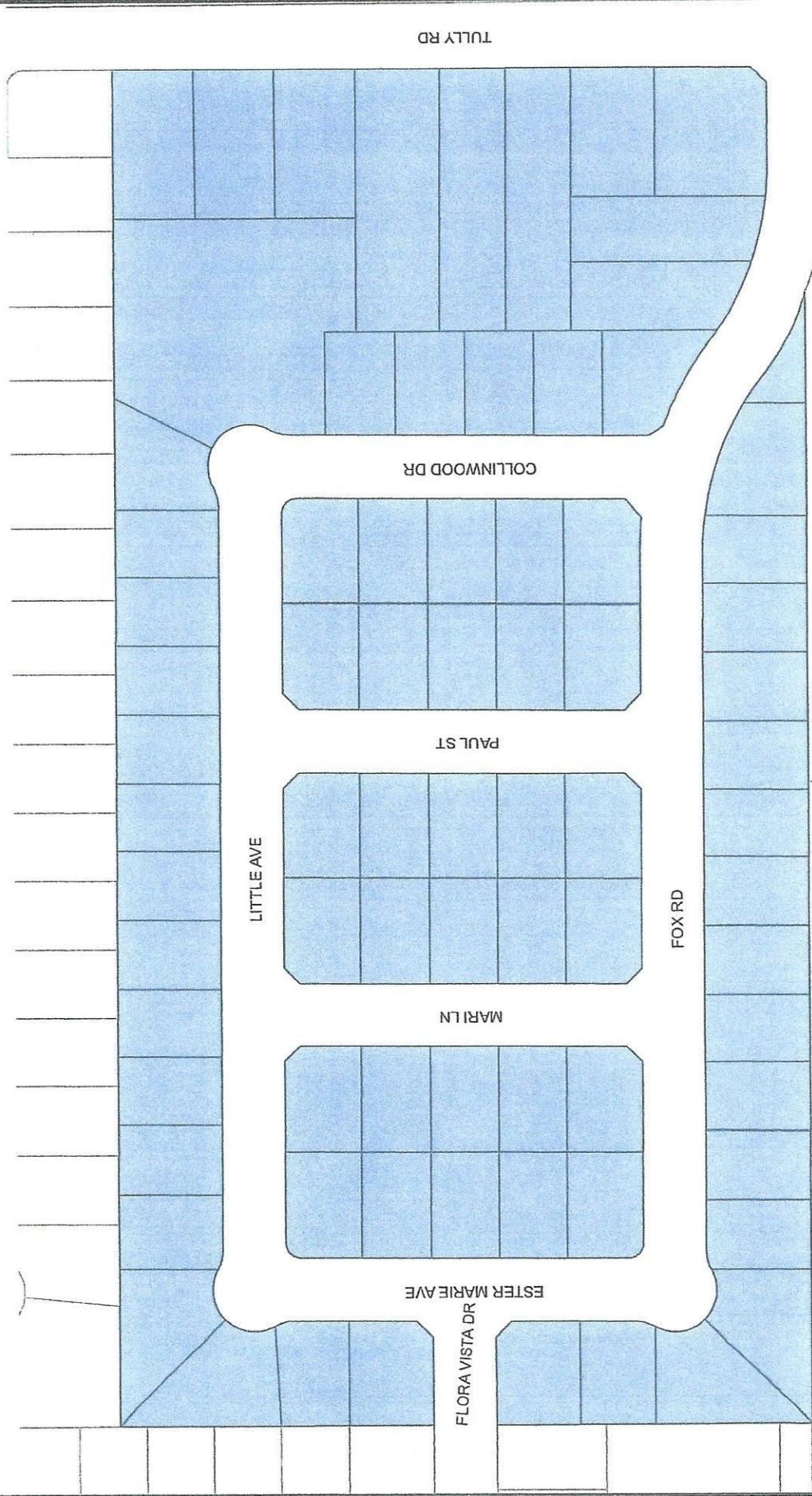


Legend

- Fontana Ranch South
- Other City Parcels



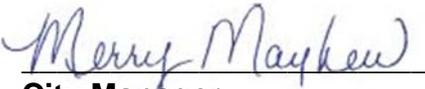
CITY OF HUGHSON
STERLING GLEN
LANDSCAPE & LIGHTING / BENEFIT ASSESSMENT DISTRICT





CITY COUNCIL AGENDA ITEM NO. 6.1 SECTION 6: NEW BUSINESS

Meeting Date: July 25, 2022
Subject: Approval to Enter into a Contract Employee Agreement with Denise Schiefer to Provide Planning and Building Services for the period of August 1, 2022, through June 30, 2023, and Authorize the City Manager to Execute the Employee Agreement
Enclosure: Employee Contract
Presented By: Merry Mayhew

Approved By: 
City Manager

Recommendations:

1. Approve the Contract Employee Agreement with Denise Schiefer to provide Planning and Building Program services for the period of August 1, 2022, through June 30, 2023.
2. Authorize the City Manager to execute the Employee Agreement inclusive of edits by the City Attorney.

Discussion and Summary:

In June 2022, the Community Development Director (CDD) resigned from her position. Recruitment for the position has been initiated and the current Planning and Building Assistant, Ms. Jauregui, has agreed to work temporarily as the Acting CDD for the time that it takes to recruit and hire to fill the position. This leaves the Planning and Building Assistant position essentially vacant during this period.

There are several active developments that require building permits and inspection appointments: Parkwood, Euclid North, Euclid South, and Walker Apartments. In addition to building permits, there are requests for lot-line adjustments, parcel maps, and business expansion and tenant improvement plans to review. Businesses are requesting information on relocating to the City and residents come to City Hall daily to request information on items such as pool, roof, and patio permits as well as residents asking for information on building accessory dwelling units (ADUs) on their property.

Due to the current high workload, approval to hire a temporary part-time employee is requested.

Denise Schiefer started at the City of Ceres in October of 1993 where she gained multiple years of experience in Planning, Public Works and ultimately retired in the Building Division after 23 years. Her duties included the following:

- Received and reviewed building applications from customers; assessed scope of the project and relevant permit requirements; educated customers regarding necessary permits and general code compliance of proposed projects.
- Verified that projects had obtained all necessary approvals; verified professional and contractor licensing.
- Calculated and verified valuations and fees; accepted payments; issued permits as authorized.
- Maintained records and prepared reports as required.
- Assisted in completing permit applications by explaining building permit requirements; assisted and advised the public in matters relating to building requirements and status of submitted projects.
- Tracked plan check applications from submission until approval; routed plan checks to appropriate personnel.
- Calculate Public Facility Fees for commercial, industrial, and other locations. Coordinated Public Facility Fee deferral agreements; prepared liens and tracked to ensure payment at close of escrow; processed lien releases and submitted checks to finance personnel.
- Logged inspection requests and prepared field files for daily inspection for building inspections.
- Prepared Certificates of Occupancy as required.
- Assisted building inspectors in coordinating inspection requests; performed clerical duties for building inspectors.

Ms. Schiefer retired from the City of Ceres in October of 2021 and as a retiree from the City of Ceres, Ms. Schiefer has not been a part of the CalPERS retirement system; therefore, there is no reason for concern regarding hiring a CalPERS retired annuitant. Ms. Schiefer has agreed to temporarily come to work for the City of Hughson to assist as needed during the 2022-2023 fiscal year.

Fiscal Impact:

The Contract Employee Agreement will pay \$30.00 per hour and this position is budgeted for 20 hours per week as needed. The total cost of the contract is anticipated to be less than \$30,000 and is budgeted for in the Fiscal Year 2022-2023 Preliminary Budget.

CONTRACT EMPLOYEE AGREEMENT

This CONTRACT EMPLOYEE AGREEMENT is made and entered into by and between the CITY OF HUGHSON ("City") and DENISE SCHIEFER ("Contract Employee") and is effective on August 1, 2022, through June 30, 2023 (the "Agreement").

RECITALS

WHEREAS, the City has the temporary need for services involving Planning and Building to oversee planning applications and building permits.

WHEREAS, the Contract Employee is specially trained, experienced, and competent to perform such services and has agreed to provide those services;

Now, THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions hereinafter contained, the parties hereby agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK

1.1 The Contract Employee shall furnish to the City upon execution of this Agreement or receipt of the City's written authorization to proceed with the services and work set forth in **Exhibit A**, attached hereto and, by this reference, made a part hereof.

1.2 Services and work provided by the Contract Employee at the City's request under this Agreement will be performed in a timely manner consistent with the requirements and standards established by applicable federal, state, and city laws, ordinances, regulations, and resolutions.

2. COMPENSATION

2.1 City shall pay Contract Employee as set forth in Exhibit A.

2.2 Paid Sick Leave. City will provide Employee with Paid Sick Leave consistent with state law, as of the effective date of the Agreement either by: (1) The "Accrual Method" in which Contract Employee shall accrue one (1) hour of sick leave for every thirty (30) hours worked and may accumulate a total of not more than forty-eight (48) hours; or (2) The "Lump Sum Method" in which Contract Employee receives the greater of three (3) work days or twenty-four (24) hours of sick leave to use year (sick leave hours in the lump sum method do not carry over from year to year.)

2.3 Contract Employee will not be eligible to use any accrued or received paid

sick leave until the 90th calendar day of employment under this Agreement. Paid Sick Leave may be used for one of the following reasons:

- For the Contract Employee's own diagnosis, care, or treatment of an existing health condition or preventative care;
- For the diagnosis, care, or treatment of an existing health condition or preventative care for an employee's family member, including a child, spouse or registered domestic partner, parent, grandparent, grandchild, or sibling; and
- To obtain any relief or services related to being a victim of domestic violence, sexual assault, or stalking.

Contract Employee shall provide reasonable advance notification of his/her need to use accrued paid sick leave to his/her supervisor if the need for paid sick leave is foreseeable, (e.g., doctor's appointment scheduled in advance.) If the need for paid sick leave is unforeseeable, Contract Employee shall provide notice of the need for the leave to his/her supervisor as soon as practicable. Paid sick leave will not be considered hours worked for purposes of overtime calculation. Contract Employee will not receive compensation for unused accrued paid sick leave upon termination or completion of performance of this Agreement. If Contract Employee is on-call, Contract Employee may only use paid sick leave on days worked or scheduled to work.

2.4 The compensation described in sections 2.1 and 2.2 above (including Exhibit A) shall be all the compensation provided to Contract Employee for his/her services under this Agreement. Thus, except stated in sections 2.1 and 2.2 and as may otherwise be required by law, Contract Employee shall not be entitled to nor receive from City any additional consideration, compensation, salary, wages, or other types of remuneration for services rendered under this Agreement. Specifically, Contract Employee shall not be entitled by virtue of this Agreement to consideration in the form of guaranteed overtime, health insurance benefits, retirement benefits, disability retirement benefits, vacation time, paid holidays, or other paid time off of any kind whatsoever.

2.5 City shall withhold federal, state, Social Security and Medicare taxes appropriate for contract employees. Except as stated above, the City has no responsibility or liability for payment of Contract Employee's taxes or assessments. The Contract Employee is solely responsible for the payment of all other taxes and other assessments.

3. POST-OFFER/PRE-EMPLOYMENT CONDITION PRECEDENT

The offer of employment that this Agreement is based on is conditioned upon the prior successful completion by the Contract Employee of a pre-placement drug screening test in accordance with the City's Pre-Placement Drug Testing Policy (the "Test") which, by this reference, is made a part hereof. In addition, successful completion of a background screening and physical abilities screening is required. This

Agreement will not become effective unless and until the Contract Employee has successfully completed the Test. The initial Test shall be paid for by the City. The tests may be scheduled by the City and, if applicable, must be taken by the Contract Employee within 48 hours of the execution of this Agreement.

4. TERM

4.1 The term of this Agreement shall be from the date of approval of this Agreement until completion of the agreed upon services unless sooner terminated as provided below, or unless some other method or time of termination is listed in Exhibit A.

4.2 Contract Employee's employment with the City is "at-will," meaning either party may terminate the Agreement at any time with or without cause. Whenever possible, the parties agree to provide seven (7) calendar days of written notice of the termination.

4.3 Should either party default in the performance of this Agreement or materially breach any of its provisions, the other party, at that party's option, may terminate this Agreement immediately by giving written notification to the other party.

4.4 This Agreement shall terminate automatically upon the occurrence of (a) death of the Contract Employee, or (b) Contract Employee's refusal to consent to a pre-placement drug screening Test, as set forth in Paragraph 3 herein, or Contract Employee's failure to successfully complete such Test in accordance with the City's Pre-Placement Drug Testing Policy.

4.5 If, during the time within which this Agreement is in effect, funds are not sufficient to allow for a continuation of this Agreement, then the City may, at its sole discretion, terminate this Agreement immediately, without penalty from or further obligation to the Contract employee. Contract employee shall have no further obligation to City.

4.6 Upon termination of this Agreement, the City will pay to Contract Employee all amounts owing to Contract Employee for services and work performed through the date of termination.

5. WORK SCHEDULE

Contract Employee's obligation is to perform in a timely manner those services and work identified in Exhibit A. It is understood by Contract Employee that the performance of these services and work may require a varied schedule with the hours and times for completion of said services to be set by City.

6. REQUIRED LICENSES, CERTIFICATES, AND PERMITS

Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for City Employee to provide the services and work described in Exhibit A must be procured by Contract Employee and be valid at the time Contract Employee enters into this Agreement. Further, during the term of this Agreement, Contract Employee must maintain such licenses, certificates, and permits in full force and effect. Licenses, certificates, and permits may include but are not limited to driver's licenses, professional licenses or certificates, and business licenses. Such licenses, certificates, and permits will be procured and maintained in force by Contract Employee at no expense to the City.

7. OFFICE SPACE, SUPPLIES, EQUIPMENT, ETC.

Unless otherwise stated in Exhibit A, City shall provide such office space, supplies, equipment, vehicles, reference materials, and telephone service as is necessary for the Contract Employee to provide the services identified in Exhibit A to this Agreement.

8. INSURANCE

If Contract Employee utilizes a motor vehicle in performing any of the work or services identified in Exhibit A, Contract Employee shall procure and maintain in force throughout the duration of this Agreement auto liability insurance policy that meets or exceeds the State Minimum Insurance Requirements. The coverage shall include all Contract Employee-owned vehicles and all hired and non-owned vehicles used in performing under this Agreement. Any evidence of insurance shall be provided to the City at least ten (10) days prior to the start of services to be performed by the Contract Employee. The Contract Employee shall notify or cause the insurance carrier to notify the City should the policy be canceled or non-renewed during the term of this agreement.

9. STATUS OF CONTRACT EMPLOYEE

9.1 It is understood by the parties that the Contract Employee is a temporary contract employee and not an independent contractor. For purposes of performing those services listed in Exhibit A, the City shall have direct supervision over the Contract Employee and shall direct the Contract Employee as to when and where Contract Employee's services shall be performed.

9.2 Except as otherwise specifically stated in this Agreement, Contract Employee agrees to be bound and shall abide by all City policies, rules, and regulations applicable to all employees. If there is a conflict between a term in this Agreement and other City policies, rules and regulations, then the terms of this Agreement will control.

10. RECORDS AND AUDITS

10.1 At the termination or completion of this Agreement, Contract Employee shall turn over to City all writings, documents, and records prepared or compiled in connection with the performance of this Agreement. This includes any handwriting, typewriting, printing, photostatic, photographing, electronic, and every other means of recording, any form of communication or representation including letters, words, pictures, sounds, or symbols or any combination thereof.

10.2 Any authorized representative of City shall have access to any writings as defined above for the purposes of making audit, evaluation, examination, excerpts, and transcripts during the period such records are to be maintained by Contract Employee. Further, City has the right, at all reasonable, times to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

11. NONDISCRIMINATION

During the performance of this Agreement, Contract Employee shall not unlawfully discriminate in violation of any Federal, State or local law, rule or regulation against any employee, applicant for employment or person receiving services under this Agreement because of race, religious creed, color, national origin, ancestry, physical or mental disability including the perception of disability, medical condition, genetic information, pregnancy-related condition, marital status, gender/sex, sexual orientation, gender identity, gender expression, age (over 40), political affiliation or belief, or military and veteran status. Contract Employee shall comply with all applicable Federal, State and local laws and regulations related to non-discrimination and equal opportunity, including without limitation the City's non-discrimination policy; the Fair Employment and Housing Act (Government Code sections 12900 et seq.); California Labor Code sections 1101 and 1102; the Federal Civil Rights Act of 1964 (P.L. 88-352), as amended; and all applicable regulations promulgated in the California Code of Regulations or the Code of Federal Regulations.

12. ASSIGNMENT

This is an agreement for the services of Contract Employee. City has relied upon the skills, knowledge, experience, and training of Contract Employee as an inducement to enter into this Agreement. Contract Employee shall not assign or subcontract this Agreement without the express written consent of City. Further, Contract Employee shall not assign any monies due or to become due under this Agreement without the prior written consent of City.

13. WAIVER OF DEFAULT

Waiver of any default by either party to this Agreement shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of this Agreement

shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided below.

14. CONFLICTS

Contract Employee agrees that he/she has no interest and shall not acquire any interest direct or indirect which would conflict in any manner or degree with the performance of the work and services under this Agreement.

15. SEVERABILITY

If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction or if it is found in contravention of any federal, state, or city statute, ordinance, or regulation the remaining provisions of this Agreement or the application thereof shall not be invalidated thereby and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

16. NOTICE

Any notice, communication, amendments, additions, or deletions to this Agreement including change of address of either party during the term of this Agreement which Contract Employee or City shall be required or may desire to make shall be in writing and may be personally served or sent by prepaid first-class mail to the respective parties as follows:

To City: City of Hughson
 Attention: Merry Mayhew, City Manager
 PO Box 9
 Hughson, CA 95326

To
Contract Denise Schiefer
Employee:

17. AMENDMENT

This Agreement may be modified, amended, changed, added to, or subtracted from by the mutual consent of the parties hereto if such amendment or change is in written form and executed with the same formalities as this Agreement and attached to

the original Agreement to maintain continuity.

18. ENTIRE AGREEMENT

This Agreement contains the entire agreement of the parties and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein by reference shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated unless the same be in writing executed by the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Agreement in duplicate on the day and year first hereinabove written.

CITY OF HUGHSON

CONTRACT EMPLOYEE NAME

By _____
Merry Mayhew
City Manager

By 

Denise Schiefer
"Contract Employee"

"City"

APPROVED AS TO FORM:

Dan Schroeder

*Distribution: City of Hughson-Human Resources
Contract Employee -- Duplicate Original of Agreement*

EXHIBIT A

A. SCOPE OF WORK:

Under the general direction of the Acting Community Development Director, including in Acting or Interim capacity, the Planning and Building Assistant will be responsible for planning applications and building permits. This includes working with customers, City contracted Building inspectors, City contracted engineers, other City contracted vendors, and the Utilities and Public Works Superintendents.

This is a temporary part-time position needed to manage the planning and building functions.

Essential functions include, but are not limited to:

- Provides customer service by responding to public and agency inquiries by phone and at the reception counter;
- Provides information regarding building permit policies and application procedures;
- Is knowledgeable of, interprets, and follows the Municipal and Uniform Building Codes and other City Codes;
- Works cooperatively with property owners, contractors, architects, developers, engineers, or their representatives, to resolve questions regarding permit issuance and permit fees;
- Reviews building plans and specifications for completeness, review, and conformance to permit requirements and regulations; calculates and records building permit application fees, and issues permits;
- Performs minor plan checks; sends the larger complex plans to a contract company to perform the plan checks; recommends corrections to violations; maintains department logs, including the status of plan checks and residential activity; performs input and retrieves data; prepares statistical reports;
- Works closely with the Building Inspector and assists in scheduling inspections;
- Implements and maintains City goals, objectives, policies, and procedures;
- Establishes and maintains positive working relationships with representatives of the community, state/local agencies, City management and staff, and the public;
- Able to communicate effectively, both verbally and in writing; and
- Other duties as assigned.

B. COMPENSATION:

1. The Contract Employee shall be compensated for the services provided under this Agreement at the rate of \$30.00 per hour, not to exceed a total amount of \$30,000.00.
2. In order to process payments for federal and state withholding, etc., and in order to ensure that all appropriate City costs are charged correctly, all contract employees must be paid through the City's bi-monthly payroll system. This also means that contract employees must be compensated on an hourly basis and that negotiated contract amounts must be converted from an annual amount to an hourly amount. All contracts must stipulate an hourly rate of pay.
3. Contract employee shall not be compensated for travel time between the Contract employee's residence and the worksite (commute time), in accordance with City policy. Contract employee shall be paid in accordance with the City of Hughson Travel Policy, (Attachment 1) which allows for the claim of mileage during the course of business. The City's established mileage rate may be adjusted annually based on the Internal Revenue Service (IRS) stated rate for that year.
4. The Contract employee's timecard shall be completed, signed by Contract employee and City employee coordinating the service, and submitted on the City's on-line self-service payroll system weekly.
5. In the event the Contract employee has no hours, mileage or other costs to report for the week, the Contract employee shall submit a signed time record to the City as documentation that the Contract employee provided no services for the week. Weekly submissions will be due no later than 9:00 a.m. each Monday for the previous week.
6. In the event an overpayment is made to the Contract employee, Contract employee agrees that such overpayment must be remitted to the City. Contract Employee may direct the City to withhold the overpayment amount from future paychecks, under terms confirmed in a separate writing. If there are no further payments to be made to Contract employee, then Contract employee agrees to remit payment in the sum of the overpayment within thirty (30) days of written notification by City to Contract employee of such overpayment.

C. FUNDING

If, during the time within which this Agreement is in effect, funds are not sufficient to allow for a continuation of this Agreement, then the City may, at its sole discretion, terminate this Agreement immediately, without penalty from or further obligation to Contract employee. Contract employee shall have no further obligation to City.

D. TERM

The term of this Agreement shall be from August 1, 2022 to June 30, 2023, unless terminated sooner as provided herein.