



# **CITY OF COACHELLA ENGINEER'S REPORT**

## **Proposed Formation of Landscaping and Lighting Maintenance District No. 39 (Sevilla-Tract 38084)**

**Establishment of Annual Assessments  
Commencing Fiscal Year 2022/2023**

**Intent Meeting: January 26, 2022  
Public Hearing: March 23, 2022**

**CITY OF COACHELLA  
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NOVEMBER 2021**

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# **ENGINEER'S REPORT STATEMENT**

**Formation of the**

**City of Coachella**

**Landscaping and Lighting Maintenance District No. 39  
(Sevilla-Tract 38084)**

**Establishment of Annual Assessments**

**County of Riverside, State of California**

As part of the Resolution of Intention packet presented for the consideration of the Coachella City Council this Report and the enclosed budgets, diagrams and descriptions outline the proposed improvements and assessments related to the formation of territory to be known as the City of Coachella Landscaping and Lighting Maintenance District No. 39 (Sevilla-Tract 38084) commencing in fiscal year 2022/2023, commencing in fiscal year 2022/2023. Reference is hereby made to the Riverside County Assessor's Maps for a detailed description of the lines and dimensions of parcels subject to the proposed assessment for the newly formed District. The undersigned respectfully submits the enclosed Report as directed by the Coachella City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Coachella

By: \_\_\_\_\_  
Stacey Reynolds,  
Senior Project Manager

By: \_\_\_\_\_  
Tyrone Peter  
P.E. # C 81888

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## INTRODUCTION

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Pursuant to the provisions of the *Landscape and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500* (hereafter referred to as the "1972 Act"), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIID* (hereafter referred to as the "California Constitution"), the City Council of the City of Coachella, County of Riverside, State of California (hereafter referred to as "City"), propose to form and levy special benefit assessments for the district to be designated as:

**Landscaping and Lighting Maintenance District No. 39  
(Sevilla-Tract 38084)**

(hereafter referred to as the "District"), which includes all lots and parcels of land within Tract No. 38084 that will receive special benefit from the landscaping and lighting improvements installed and maintenance in connection with the development of these residential subdivisions within the City limits of Coachella. This Engineer's Report (hereafter referred to as "Report") has been prepared in connection with the formation of said District and the levy and collection of annual assessments related thereto commencing in fiscal year 2022/2023, as required pursuant to *Chapter 1, Article 4* of the 1972 Act.

The City Council proposes to form the District, and levy and collect annual assessments on the County tax roll to provide ongoing funding for the costs and expenses required to service and maintain landscaping and street lighting improvements and appurtenant facilities that are necessary and essential requirements for the development of the properties within the District. The improvements to be provided by the District and the assessments described herein are made pursuant to the 1972 Act and the substantive and procedural provisions of the California Constitution.

The formation of this District and the assessments described herein will provide a funding source for the continued operation and maintenance of the Landscaping and Lighting improvements that are directly associated with the development of properties within the District and for the special benefit of those properties.

The budgets and assessments described in this Report are based on the planned improvements and development requirements associated with Tract No. 38084. The budgets described herein, represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to ensure proper maintenance, servicing and funding needs to support the landscaping and lighting improvements that provide special benefit to properties within the District.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number (APN) by the Riverside County Assessor's Office. The Riverside County Auditor-Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

As part of this District formation, the City shall conduct a property owner protest ballot proceeding for the proposed levy of a new assessment pursuant to the provisions of the California Constitution, Article XIID Section 4. In conjunction with this ballot proceeding, the City

Council will conduct a public hearing to consider public testimonies, comments, and written protests regarding the formation of the District and levy of assessments. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists (ballots shall be weighted based on the calculated proportional assessment amount for each benefiting parcel), and by resolution the City Council will confirm the results of the ballot tabulation. If majority protest exists, proceedings for the formation of the District and the levy of the proposed assessments shall be abandoned. If tabulation of the ballots indicates that majority protest does not exist for the proposed assessments and the assessment range formula presented and described herein, the City Council may approve the Report (as submitted or amended), order the formation of the District, and approve the levy and collection of assessments. In such case, the assessments for fiscal year 2022/2023 shall be submitted to the Riverside County Auditor-Controller for inclusion on the property tax roll for each parcel.

Each subsequent fiscal year, a Report shall be prepared and presented to the City Council describing any changes to the improvements, the proposed services, the annual budget and assessments for that fiscal year, and the City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the proposed levy of assessments.

This Report consists of five (5) parts:

#### **Part I**

**Plans and Specifications:** A description of the District boundaries and the proposed improvements associated with the District. The District is being formed with a single benefit zone encompassing all properties within the territory identified as Pulte Sevilla – Avenue 51 (Tract No. 38084).

#### **Part II**

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

#### **Part III**

**The District Budget:** An estimate of the annual costs to operate, maintain and service landscaping and lighting improvements related to the properties within the District. This budget includes an estimate of anticipated direct maintenance costs and incidental expenses including, but not limited to administration expenses and the collection of appropriate fund balances to establish an initial maximum assessment to be approved by the property owners of record. The special benefit maximum assessment proposed for this District is based on an estimate of the annual maintenance and operational expenses at full build out of the improvements. The proposed assessments for the first fiscal year (2022/2023), and each subsequent year shall be based on the estimated net annual cost of operating, maintaining, and servicing the District improvements for that fiscal year. The proposed maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the initial maximum assessment rate for the District in fiscal year 2022/2023 and shall be adjusted annually by the Assessment Range Formula described in the method of apportionment.

#### **Part IV**

**District Diagram:** A Diagram showing the exterior boundaries of the District is provided in this Report and includes all parcels that will receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel, and subdivision of land within the District, are inclusive of all parcels as shown on the Riverside County Assessor's Parcel Maps as they existed at the time this report was prepared and includes all subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Riverside County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

#### **Part V**

**Assessment Roll:** A listing of the proposed assessment amount to be presented to the property owners of record in the protest ballot proceedings required pursuant to the provisions of the California Constitution. The proposed assessment amount for each parcel is based on the parcel's proportional special benefit as outlined in the method of apportionment and the proposed initial maximum assessment rate.

## **PART I — PLANS AND SPECIFICATIONS**

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### **A. PROPERTIES WITHIN THE DISTRICT**

Pulte Sevilla – Avenue 51 (Tract No. 38084), will consists of 107 residential properties and 2 retention basins with associated private streets, utilities, landscaping, and lighting.

The purpose of the District is to ensure the ongoing maintenance, operation, and servicing of landscaping and lighting improvements installed in connection with development of properties within the District. This District will provide the financial mechanism (annual assessments) by which the ongoing operation and maintenance of these improvements will be funded.

The District structure, proposed improvements, method of apportionment and assessments described in this Report are based on current development and improvement plans including all estimated direct expenditures, incidental expenses, and reserves associated with the maintenance and servicing of the improvements.

The District is located within the boundaries of the City of Coachella, generally located east of Van Buren Street, west of Frederick Boulevard, north of Avenue 51 and generally south of Avenue 50.

### **B. IMPROVEMENTS AND SERVICES**

The purpose of this District is to fund the activities necessary to operate the corresponding landscaping and streetlighting improvements required of properties within the District as well as the maintenance of landscaping. The maintenance and operation of the landscaping improvements may include but are not limited to all materials, equipment, labor, and incidental expenses deemed necessary to keep these improvements in satisfactory condition as well as the collection of assessment installments for the periodic service activities, repair or rehabilitation of various improvements and facilities. The street light improvements include operation of lights only, not maintenance.

Detailed maps and descriptions of the location and extent of the improvements to be maintained by the District are on file with the Public Works Division and by reference are made part of this Report. These plans and specifications may be amended or modified from time to time to reflect future property development within the District or necessary changes to the planned developments currently approved by the City. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received from those various improvements. The District improvements and services are generally described as:



## **LANDSCAPING IMPROVEMENTS**

The landscape improvements to be funded by the District assessments may include, but are not limited to turf, ground cover, shrubs, and plants; vines, trees; irrigation and drainage systems; masonry walls, retaining walls, or other fencing; monuments; hardscapes; concrete, gravel, or decomposed granite trails, pathways and/or access roads; and other related appurtenant facilities within the District that have been dedicated to the City for maintenance. Other Improvements including but are not limited to:

- designated parkway side-panels within the rights-of-way or easements adjacent to the streets and properties within the District, including parkways and entryways;
- various non-street landscaping and/or vegetation management areas including the storm drainage detention basin areas, trails, and any other dedicated open space or greenbelt areas within the District; and

At build-out, it is anticipated that the District's landscape improvements will generally include, but is not limited to approximately: eighty-six thousand, eight hundred and thirty-six (86,836) square feet of ground covering and shrubs including ninety-three (93) irrigated drought-tolerant trees. Landscaping located on two (2) storm drainage detention basin lots, also on the north side of Avenue 51, including the entrance at Via Prado as well as the corners of Calle Perez and Calle Larriva.

## **STREET LIGHTING IMPROVEMENTS**

At build-out, it is anticipated that the District's street lighting improvements will generally include, but is not limited to approximately:

- Providing energy to operate twenty-four (24) street lighting poles within Tract Map No. 38084.



## PART II — METHOD OF APPORTIONMENT

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The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

*“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”*

The formula used for calculating assessments reflect the composition of parcels within the District and the improvements and activities to be provided and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

### CALIFORNIA CONSTITUTION

The costs to operate and maintain the District improvements are identified and allocated to properties on the special benefits conferred. The improvements provided and for which properties within the District are to be assessed are identified as local improvements and related amenities that were installed in connection with the development of the properties and/or would otherwise be required for the development of properties within the District and consistent with the provisions of the 1972 Act. The assessments and method of apportionment described herein are based on the premise that these improvements would otherwise not have been installed and maintained by the County. The improvements were installed as part of the development or planned development of the parcels within the District and the level of maintenance required for the improvements is greater than what the County would otherwise install, maintain, and fund elsewhere in the County.

Article XIII D Section 2(d) defines District as follows:

*“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;*

Article XIII D Section 2(i) defines Special Benefit as follows:

*“Special benefit” means a particular and distinct benefit over, and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”*

Article XIII D Section 4(a) defines proportional special benefit assessments as follows:

*"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 a 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."*

## **A. BENEFIT ANALYSIS**

The improvements provided within the District, for which properties will be assessed have been identified as necessary, desired and/or required for the orderly development of the properties within the District to their full potential, consistent with the development plans.

## **SPECIAL BENEFITS**

The ongoing maintenance of landscaped areas within the District will provide aesthetic benefits to the properties and are intended to provide a more pleasant environment to walk, drive, live, and work. The primary function of these improvements and related amenities is to serve as an aesthetically pleasing enhancement and open space area for the benefit of the immediate surrounding properties and development for which the improvements were constructed and installed, and/or were facilitated by the development or potential development of properties within the District. These improvements are an integral part of the physical environment associated with the parcels in the District and while these improvements may in part be visible to properties outside the District and/or occasionally accessed by the general public, if these improvements are not properly maintained, it is the parcels within the District that would be aesthetically burdened and/or impacted directly by potential environmental issues such as dust, debris, pests, water runoff, erosion, and fire hazards. Thus, the maintenance of these improvements provides advantages to the assessed properties that affect the assessed parcels in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share.

Collectively these improvements, related amenities, and services which will be funded by the special benefit assessments, enhance the overall use, presentation, enjoyment, recreational access, and marketability of the properties, and ensure the long-term cost-efficiency of services that are obtained through the County provided maintenance (economy of scale).

## **GENERAL BENEFIT**

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by the District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements have been installed as part of the development of properties within the District or are improvements that would otherwise be shared by and/or required for development of those properties. Although the improvements are largely located on the north side of Avenue 51, including the entrance at Via Prado as well as the corners of Calle Perez and Calle Larriva of the development and may be visible and/or accessible to the general public, it is evident that the ongoing maintenance of these improvements are only necessary for the appearance and advantage of the properties within the District. It is also evident that these

improvements were not required nor necessarily desired by any properties or developments outside of the District boundaries.

In the absence of a special funding, these types of improvements would not have been installed by the developer per the City's conditions and the City's maintenance of these improvements would for the most part, be limited to weed abatement (fuel modification areas), rodent control, and erosion control services only. This basic or baseline level of service would typically provide for periodic servicing of the open space areas on an as-needed basis. This baseline level of service, would only provide a level of service that was necessary to ensure public safety, essential property protection and potential property damage. However, this baseline level of service results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance that can be provided through the District assessments.

In addition to this baseline level of service, it is recognized that there are indirect or incidental benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including minimization of dust and debris, and decreased potential water runoff from the open space areas.

It is also recognized that with the regular maintenance of the improvements, the effort and cost to monitor and address these more indirect issues are reduced to isolated areas and/or less frequent servicing, and these activities generally represent less than two percent (2%) of the overall maintenance costs. Therefore, conservatively, we estimate that the costs associated with these indirect and incidental benefits (General Benefit) do not exceed five percent (5%) of the combined annual expenses for General Maintenance identified in the annual maintenance budget contained in "Part III – The District Budget" of this Report.

## **REASON FOR THE ASSESSMENT**

The assessments proposed to be annually levied and collected on parcels within LLMD 39 are established to defray the costs of the maintenance, operation, and servicing of improvements, as previously identified in "Part I - Plans and Specifications" of this Report.

These identified improvements, services and activities and the associated costs to provide such improvements identified in "Part III – The District Budget" of this Report, have been carefully reviewed and proportionally allocated to the parcels that receive special benefits from those improvements and services and are inclusive of all parcels that receive special benefits which are identified in "Part V – Assessment Roll" of this Report pursuant to the provisions of the California Constitution and 1972 Act. The formulas used for calculating special benefits within the District as outlined by this Report, have been established to reflect the composition of the parcels and the improvements and services to be provided and to fairly apportion the cost of those improvements based on the special benefits to each parcel. The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the improvements to be funded by the assessments, and the assessment obligation for each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits from the improvements. Furthermore, such assessments shall be used solely for the maintenance operation and servicing of the District improvements as authorized pursuant to the 1972 Act and in accordance with the California Constitution, the proportionate special benefits to each parcel shall be determined in

relationship to the entirety of the public improvement or the maintenance and operation expenses being provided and for which the property receives special benefits.

## **B. ASSESSMENT METHODOLOGY**

The method of apportionment for the District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District. The special benefit received by each lot or parcel is equated to the overall land use of the parcel based on the parcel's actual land use or proposed planned development and is reliant upon the special benefit received from the improvements planned within the District.

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

## **EQUIVALENT BENEFIT UNITS**

As previously noted in the "Part 1 – Plans and Specifications" section of this Report, at build-out, it is anticipated that the District will incorporate one hundred seven (107) Single Family Residential homes; and landscaped areas and basins which will be funded and maintained through an annual assessment.

To allocate special benefits fairly between the parcels, an Equivalent Benefit Unit (EBU) methodology is utilized for this District. The Equivalent Benefit Unit (EBU) method of assessment apportionment establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of the basic unit. Based on an evaluation of the overall property development proposed within the District at build-out (100 % of the development acreage will be single family residential), for purposes of this Report, an EBU is the quantum of benefit derived from the funded improvements and services by a single-family residential parcel or unit. Thus, the "benchmark" property (the single-family residential parcel/unit) derives one (1.0) EBU of benefit. All other land uses are proportionately weighted (assigned an EBU) based on an assessment formula that equates the property's specific development and property characteristics to that of the benchmark property (single-family residential). This proportional weighting may be based on several factors that may include but are not limited to the type and status of development (land use), size of the property, development plans or restrictions, typical development densities, or other property related factors. Generally, for most assessment districts the calculation of each parcel's proportional special benefits can be reasonably determined by applying one or more of these factors. For the District, it has been determined that the key property related factors to be considered in the determination of the proportional special benefits for each parcel is limited to the property's current or approved land use (development type); and the property's development status (developed versus undeveloped).

The following outlines the land use classifications that are associated with or may be associated with the parcels in the District and the proportional Equivalent Benefit Units established for those land use classifications.

**Single-Family Residential Property** — is defined as a fully subdivided residential home site with or without a structure. For purposes of establishing the proportional special benefits and equivalent benefit units for other land uses in this District, the single-family residential land use is designated as the basic unit of assessment and shall be assigned 1.00 EBU per parcel.

**Vacant** — is defined as property that has been identified as parcels with no development but have development potential. Although it is recognized that the improvements provided within the District were primarily constructed and installed as the result of property development, it is also recognized that the majority of these improvements were constructed in part to support the overall development of properties within the District and/or Development to their full and best use, including vacant undeveloped properties. Therefore, it has been determined that parcels identified as Vacant/Undeveloped Parcels shall be assigned the pro-rata share of the build-out EBU total (107.00) based on acreage, if the lots have not been sub-divided as indicated on tract map. The parcels in the District are slated to be fully developed by fiscal year 2022/23.

## ASSESSMENT CALCULATIONS

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

$$\text{Total Balance to Levy} / \text{Total EBU} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

### C. ASSESSMENT RANGE FORMULA

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

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs. Commencing with fiscal year 2023/2024, the amount of the assessment for the District may be increased to adjust for increases in labor and material costs. This increase will be based upon the greater of three (3) percent or the annual change in the Consumer Price Index, All Urban Consumers, for the

Riverside-San Bernardino-Ontario, CA Area, as determined by the United States Department of Labor, or its successor, without conducting another mailed ballot election.

The Maximum Assessment is adjusted annually and is calculated independent of the annual budget and proposed annual assessment. Any proposed annual assessment (rate per EBU less than or equal to this Maximum Assessment) is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual assessment may remain unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjusted maximum amount. If the budget and assessment for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to balloting.

## **PART III — THE DISTRICT BUDGET**

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The following budget outlines the estimated annual costs to be collected and deemed necessary for the operation, maintenance, and servicing of the improvements for the District. The maximum assessment (Rate per Equivalent Benefit Unit) identified by this budget establishes the initial maximum assessment for the District in fiscal year 2022/2023. This assessment rate shall be adjusted annually by the Assessment Range Formula described in the method of apportionment and collectively this assessment rate and inflationary adjustment will be presented to the property owners of record for approval as part of the balloting process for new or increased assessments in accordance with the provisions of the California Constitution, Article XIII D.



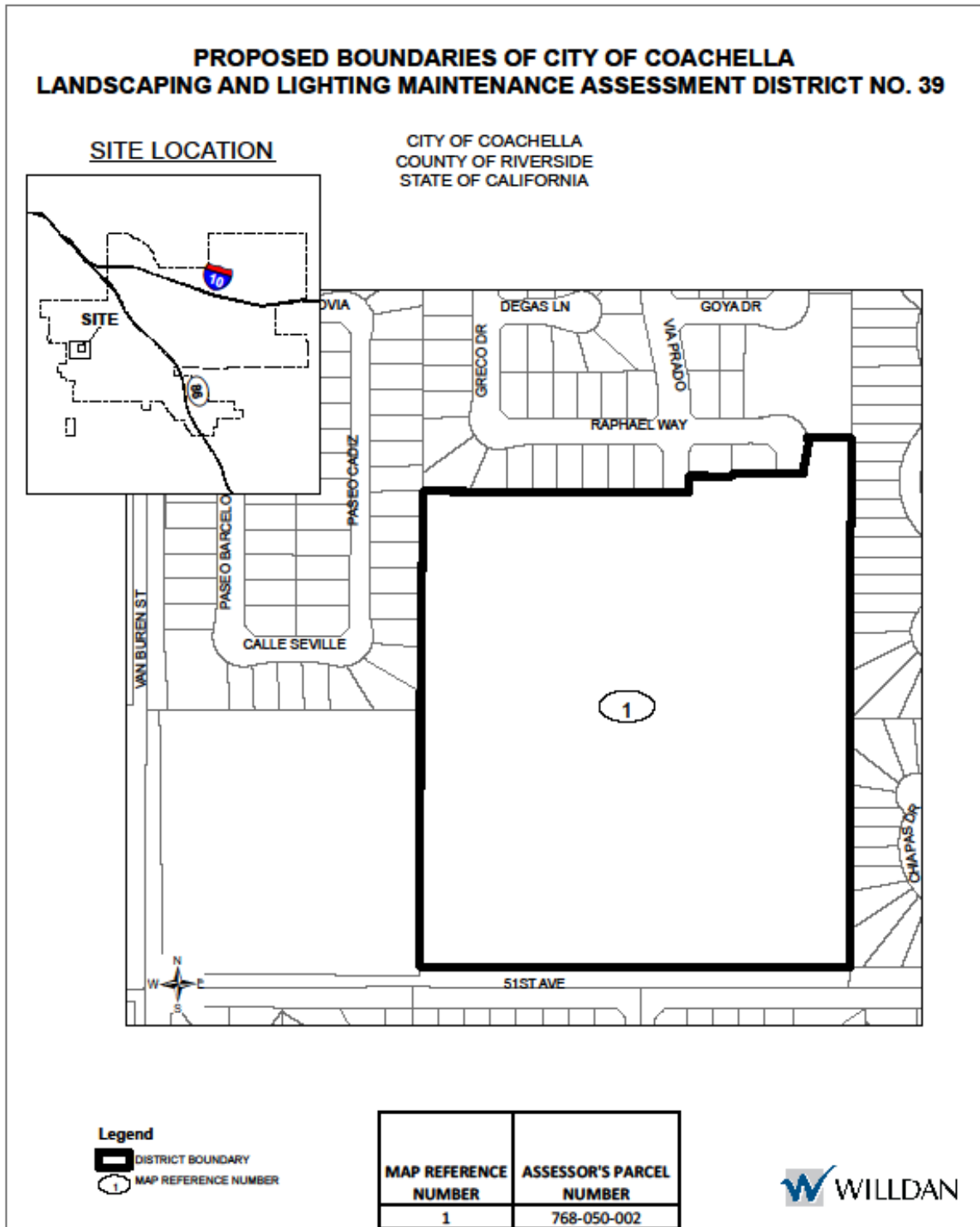
**LLMD 39, (Sevilla-Tract 38084)**  
**Fund Number TBD**

| Levy Component   | LLMD 39 (Sevilla)       |
|--|-------------------------|
| Landscape Maintenance Contract   | \$7,266                 |
| Landscape Utilities  | 4,515                   |
| Tree Trimming  | Included in Maintenance |
| Streetlight Utilities  | 4,000                   |
| Storm Drainage Detention Basin Maintenance   | 10,442                  |
| <b>Total Direct Costs</b>  | <b>\$26,223</b>         |
| Levy Administration and Professional Services  | \$254                   |
| County Collection Fee  | 99                      |
| City Overhead and Administration   | 6,632                   |
| <b>Total Administration Costs</b>  | <b>\$6,985</b>          |
| <b>TOTAL DIRECT AND ADMIN COSTS</b>  | <b>\$33,207</b>         |
| Reserve Collection/(Transfer)  | \$13,111                |
| Capital Improvement Fund Collection General Area & Storm Drainage Detention Basin/(Transfer) | 684                     |
| General Benefit Contribution   | (2,171)                 |
| General Fund/Other Revenue (Contributions)   | 0                       |
| <b>Total Collections/(Credits)</b>   | <b>\$11,625</b>         |
| <b>Balance to Levy (Budgeted)</b>  | <b>\$44,832</b>         |
| Total Parcels  | 1                       |
| Total Parcels Levied   | 1                       |
| Total Equivalent Benefit Units   | 107.00                  |
| <b>Assessment Rate per Benefit Unit</b>  | <b>\$419.00</b>         |
| <b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>                                   | <b>\$419.00</b>         |
| Estimated Beginning Reserve Fund Balance   | \$0                     |
| Reserve Fund Adjustments   | 13,111                  |
| <b>Estimated Ending Reserve Balance</b>  | <b>\$13,111</b>         |
| Estimated Beginning Capital Improvement Fund Balance   | \$0                     |
| Capital Improvement Adjustments  | 684                     |
| <b>Estimated Ending Capital Improvement Balance</b>  | <b>\$684</b>            |

## PART IV — DISTRICT DIAGRAM

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The following District Diagram identifies the area of land within the District to be designated as "Landscaping and Lighting Maintenance District No. 39 (Sevilla-Tract 38084)", based on the development and improvement plans for the District, Riverside County Assessor's Maps, and Riverside County Assessor's property information as the same existed at the time this Report was prepared. The District includes Riverside County Assessor's Parcel Map Book 768 Page 50 Parcel 2. The combination of this map and the Assessment Roll contained in Part V of this Report constitute the Assessment Diagram for the District. The maximum assessment rate, assessment range formula and the proposed assessment amount for each of the lots and parcels of land within the District, as described herein, shall be presented to the property owners of record for approval or protest in accordance with the provisions of the California Constitution.



## PART V — ASSESSMENT ROLL

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Parcel identification for each lot or parcel within the District is outlined in the preceding Assessment Diagram and is based on available parcel maps and property data from the Riverside County Assessor's Office at the time this Engineer's Report was prepared. A listing of the lots and parcels to be assessed within this District commencing in Fiscal Year 2022/2023, along with the assessment amount for each such lot or parcel is provided below.

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

| Assessor's<br>Parcel Number | Owner         | EBU    | Maximum<br>Assessment Rate | Maximum<br>Assessment |
|-----------------------------|---------------|--------|----------------------------|-----------------------|
| 768-050-002                 | PULTE HOME CO | 107.00 | \$419.00                   | \$44,833.00           |