



City of Woodland

Streng Pond Landscaping Maintenance District

**ENGINEER'S ANNUAL LEVY REPORT
FISCAL YEAR 2023/2024**

**Intent Meeting: May 16, 2023
Public Hearing: May 23, 2023**

27368 Via Industria
Suite 200
Temecula, California 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510



www.willdan.com

ENGINEER'S REPORT AFFIDAVIT

Streng Pond Landscaping Maintenance District

City of Woodland
Yolo County, State of California

This Report describes the District and services therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2023/2024, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Yolo County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 24 day of May, 2023.

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

By: Chonney Gano

Chonney Gano
Project Manager, District Administration Services

By: Tyrone Peter

Tyrone Peter
P. E. # C 81888



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I. OVERVIEW

A. INTRODUCTION

The City of Woodland (“City”) annually levies and collects special assessments in order to maintain the improvements within the Strengh Pond Landscaping Maintenance District (“District”). The District was formed in 1985 and annual assessments are levied pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Annual Levy Report (“Report”) describes the District, any annexations, or changes to the District including substantial changes to the District improvements, and the proposed assessments for fiscal year 2023/2024. The proposed assessments are based on the historic and estimated cost to maintain the improvements that provide special benefits to properties within the District. The costs of improvements and the annual levy include all expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefit based on an established method of apportionment.

The word “parcel” for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the County of Yolo (the “County”) Assessor’s Office. The County Auditor/Controller uses Assessment Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of public comments and written protests at a noticed public hearing, and review of the Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report, and confirmation of the assessments, the Council may order the levy and collection of assessments for fiscal year 2023/2024 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller, and included on the property tax roll for each benefiting parcel for fiscal year 2023/2024.

B. COMPLIANCE WITH CURRENT LEGISLATION

Pursuant to the 1972 Act, the City Council annually conducts a public hearing to accept property owner and public comments and testimony, to review the Engineer’s Report and approve the annual assessments to be levied on the County tax roll for the fiscal year. All assessments contained in this Report and to be approved by the City Council have been prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitutional Article XIIIID (Proposition 218).

The City has reviewed the provisions of the California Constitutional Article XIID and has made the following findings and determinations:

Pursuant to Article XIID Section 5 of the Constitution, certain existing assessments are exempt from the substantive and procedural requirements of Article XIID Section 4 and property owner balloting for the assessments is not required until such time that the assessments are increased. Specifically, the improvements and the annual assessment for maintaining the District improvements were part of the original conditions of development and approved by the original property owner (developer). As such, pursuant to Article XIID Section 5 (b) the existing assessments were approved by all the property owners at the time the assessment was created (originally imposed pursuant to a 100% landowner petition) and therefore the pre-existing assessment amount (assessment rate) was exempt from the procedural requirements Article XIID Section 4.

The provisions of the California Constitutional Article XIID do not alter the non-conflicting provisions of the Landscaping and Lighting Act of 1972. As such, the Method of Apportionment described in this Report utilizes commonly accepted assessment engineering practices consistent with the 1972 Act and the provisions of the California Constitution Article XIID. The proposed assessment for the current fiscal year may be less than or equal to the maximum assessment rate of \$79.10 previously approved and adopted for the District. Any proposed assessment that exceeds the adjusted maximum assessment rate is considered an increased assessment. Pursuant to the provisions of the California Constitution Article XIID, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of Article XIID Section 4.

In 1998, the City conducted a property owner protest ballot proceeding for an increase in assessments, to cover rising costs within the District. Tabulation of the ballots revealed that over 50% of the returned weighted ballots opposed the increase in assessment, and therefore no increase was implemented.

II. DESCRIPTION OF THE DISTRICT

A. BOUNDARIES OF THE DISTRICT

The District is located in the southwest portion of the City of Woodland, generally:

- North of West Gibson Road; and,
- West of Cottonwood Street; and,
- East of County Road 98.

The District consists of all parcels located in the subdivisions known as Streng Park Unit No. 4, Tracts 3000, 3431, and 3457; and Streng Park Unit No. 5, Tract 3355.

B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

The District provides and ensures the continued maintenance, servicing, administration and operation of various landscape improvements and associated appurtenances located within the park and 1.60 acre pond located on the north side of Gibson Road between Ashley Avenue and Columbia Drive.

The assessable parcels receive special benefit from the landscaping, irrigation and drainage systems of the park and 1.60 acre pond. Specific improvements include all ground cover, turf, shrubs, trees, and associated appurtenances. The services provided include all necessary operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

The District through annual assessments budgeted and reviewed each fiscal year, funds the continued maintenance of these improvements. All assessable parcels identified as being within the District, share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread among all benefiting parcels within the District in proportion to the estimated benefit received. The funds collected are dispersed and used only for the operation and servicing of the District improvements.

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.

- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "Maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.

- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

D. DISTRICT BUDGET CHANGES

No new improvements have been added to the District and the cost to maintain the existing improvements are substantially the same as the previous fiscal year.

III. METHOD OF APPORTIONMENT

A. LEGISLATIVE AUTHORITY AND PROVISIONS

1972 Act

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 landscaping and lighting 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 in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

California Constitution

The costs to operate and maintain the District improvements are identified and allocated to properties within the District based on special benefit. The improvements provided and for which properties are to be assessed are identified as local landscaping and lighting 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 those properties. The District assessments and method of apportionment is based on the premise that these improvements would otherwise not have been required without the development or planned development of those parcels.

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.”

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report, have been reviewed, identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either “general benefit” (not assessed) or “special benefit”.

California Constitution Article XIID Assessment Exemption

In accordance with the California Constitution Article XIID Section 5, certain assessments existing on the effective date of Article XIID (July 1, 1997), shall be exempt from the procedures and approval process set forth in Section 4 of Article XIID of the Constitution. Prior to levying the District assessments for Fiscal Year 1997/1998, the City carefully reviewed the District improvements and the corresponding assessments and determined that the assessments being levied and collected annually for this District were part of the original conditions of development and approved by the developer (a 100% landowner petition). Therefore, the City determined that the existing District assessments shall be exempt from the procedures and approval process set forth in Section 4 of Article XIID pursuant to Section 5 (b):

“Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.”

As such, the existing assessment rates including the annual maximum assessment cap formula for this District that was previously approved and in place prior to the July 1, 1997 effective date of Article XIID and are exempt from the procedural and approval process set forth in Article XIID Section 4 until such time that the assessment is increased above the adjusted annual maximum assessment rates for the existing parcels. It has also been

determined that the properties within the District are proportionally assessed for only improvements that provide a special benefit to those properties and therefore the assessments meet the substantive requirements of Article XIID. Properties which may be annexed to the District in the future, if any, would be subject to a new assessment and such assessments must comply with the procedural and approval process set forth in Article XIID Section 4.

B. BENEFIT ANALYSIS

The local improvements provided by this District and 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 and applicable portions of the City's General Plan.

Special Benefits

Landscaping Special Benefits

The ongoing maintenance of the local landscaped areas within the District provide aesthetic benefits to the properties within the District providing a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of the properties within the District. These improvements are an integral part of the physical environment associated with the parcels in the District and while some of these improvements may in part be visible to properties outside the District and/or occasionally accessed by the general public as is the case with the landscaped areas within parks, collectively if these improvements are not properly maintained, it is the parcels within the District that would be aesthetically burdened. Additionally, the local street landscaping serves as a pleasant aesthetic amenity that enhances the approach to the parcels and in many cases, serve as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District. Likewise, the landscaped areas in this District may include or incorporate various landscaped parks, green spaces, slopes, or trails that provide visually pleasing open space areas that serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards and provide a greater opportunity for recreation. As a result, the maintenance of these landscaped improvements provides particular and distinct benefits to the properties and developments within the District.

The annual assessments outlined in this Report are based on the estimated costs to provide all necessary service, operation, administration, and maintenance required each year to keep these improvements in a healthy, vigorous, and satisfactory condition.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

C. ASSESSMENT METHODOLOGY

Pursuant to the 1972 Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefits to be received by each such parcel from the improvements. The special benefit formula used within the District should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on estimated special benefit to each parcel.

This District utilizes an Equivalent Dwelling Unit (EDU) method of apportionment. The EDU method of apportionment uses the single-family residential parcel as the basic unit of assessment. The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to typical single-family residential parcel.

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in

districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District.

- One hundred sixty-four (164) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.
- One (1) parcel, APN 065-310-081-000, within the District is identified as a duplex that consists of two residential units. This parcel is assigned an Equivalent Dwelling Unit of 2.0 EDU (one EDU for each unit), which reflects the parcel's proportionate special benefits as compared to the single-family residential parcel.
- One (1) parcel, APN 065-321-001-000, within the District is identified as a local church situated on a three-acre (3.0) lot. This parcel has been assigned an Equivalent Dwelling Unit of 5.5 EDU per acre for a total of 16.5 EDU.

The Total Equivalent Dwelling Unit (EDU) for the District in Fiscal Year 2023/2024 is 182.50 EDU.

The Levy per Equivalent Dwelling Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy, by the sum of the District EDU's, for the fiscal year. This Rate is multiplied by each parcel's individual EDU to determine the parcel's levy amount.

The following formulas are used to calculate the assessment for each parcel:

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

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

IV. DISTRICT BUDGET

A. DESCRIPTION OF BUDGET ITEMS

The following is a brief description of the costs associated with the improvements and services funded through the District.

DIRECT COSTS:

Maintenance Costs/Labor — Includes all regularly scheduled labor and general maintenance cost including all wages, salaries, benefits and contract services required to properly maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

Utilities — The furnishing of water and electricity required for the operation and maintenance of the improvements and facilities.

Equipment and Supplies — Includes all, materials, supplies, (e.g. pipe, fertilizer, insecticides, fuel, cleaning material etc.), and equipment, (e.g. communication, small tools, rentals, machinery etc.), required to operate, maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

Repairs and Miscellaneous Expenses — This item includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. This may include repair of damaged amenities due to vandalism, storms, etc. Also included may be planned upgrades or replacements of the improvements and equipment that provide a direct benefit to the District.

ADMINISTRATION COSTS:

District Administration — May include all or a portion of the administrative and professional service costs associated with the coordination of District services and operations including response to public concerns and education and procedures associated with the levy and collection of assessments. This budget item also includes the costs of contracting with professionals to provide administrative, legal or engineering services specific to the District.

County Administration Fee — This is the cost to the District for the County to collect assessments on the property tax bills.

LEVY BREAKDOWN:

Total District and Administrative Costs — This is the combined costs of District Costs and Administrative costs.

Reserve Collection/ (Contribution) — The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund. This Reserve Fund provides for the collection of funds to operate the District from the time period of July 1 (beginning of the Fiscal Year) through December 10th or when the County provides the City with the first installment of assessments collected from the property tax bills (typically January or February). Negative amounts shown for this budget item represent transfers from the Reserve Fund that reduces the Balance to Levy. Maintaining a fully funded Reserve eliminates the need for the City to transfer funds from non-District accounts to pay for operational expenses during the first half of the fiscal year and also provides the District with sufficient funds to address any unforeseen or unusual expenditures that may occur during the year.

General Fund Repayments/(Contribution) — This item represents repayments of amounts that had been temporarily advanced to the District from other revenue sources (usually the General Fund) or represents funds being loaned to the District for the current Fiscal Year that must be repaid by future assessments. Similar to the Reserve Collection/ (Contribution) line item, this item directly impacts the Reserve Fund Balances either positively or negatively.

Repayments are shown as a positive number and represent additional money being collected in the current annual assessment to repay a prior loan. These loans are typically for capital improvement expenditures or unforeseen expenditures incurred in prior years and Reserve Fund monies were not sufficient to cover the expenses. To ensure the ongoing operation and maintenance of the improvements, the City may advance funds to the District as a temporary loan to meet current expenditures, and collect repayment of the loan through the annual assessments the following year or possibly over several years. Generally, all available Reserve Funds are exhausted before a temporary loan is advanced to the District and the Beginning Reserve Fund Balance will be a negative number indicating the loan amount is still outstanding. A loan for the current fiscal year (Contribution) is shown as a negative number. If the District is expected to incur significant expenditures in the current fiscal year for special services or capital improvements (upgrades or refurbishing of the improvements) and the proposed assessment revenues (annual assessments) and/or available Reserve Funds are not sufficient to cover the expenditures, the City may advance funds to the District as a temporary loan to meet the proposed expenditures. Generally, all available Reserve Funds must be exhausted before a temporary loan is advanced to the District and any funds temporarily loaned in excess of the available Reserve Funds will be reflected as a negative Ending Reserve Fund Balance. This negative Reserve Fund Balance will be repaid and replenished through future assessment revenues.

Balance to Levy — This is the total amount to be levied and collected through assessments for the current fiscal year. The Balance to Levy represents the sum of Total Direct and Administration Costs, the Reserve Collection/ (Contribution), Replenishment/ (Contribution), and Other Revenue Sources.

DISTRICT STATISTICS:

Total Number of Parcels — The total number of parcels within the District.

Total Parcels Levied — The total number of parcels within the District that are assessed. Non-assessable lots or parcels include properties that have been determined to receive no special benefits from the improvements, and may include land principally encumbered by public or other right-of-ways or easements, common areas, and/or parcels that have restricted use or development potential.

Total Equivalent Dwelling Units — The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to typical single-family residential parcel.

Levy per EDU — This amount represents the assessment rate being applied to each EDU. The Levy per EDU is the result of dividing the total Balance to Levy, by the sum of the Total Equivalent Dwelling Units to be assessed.

Maximum Assessment per EDU — This amount represents the maximum rate to each EDU.

RESERVE INFORMATION:

Operating Reserve Balance — The Operating Reserve Balance eliminates the need for the City to transfer funds from non-District accounts to pay for District charges during the first half of the fiscal year. The Reserve Balance allows the District to retain sufficient funds to operate the District from the time period of July 1 (beginning of the Fiscal Year) through January or February (when the County provides the City with the first installment of assessments collected from the property tax bills). Additional funds may be collected each year to ensure adequate operating funds are available or the funds may be used to reduce the Balance to Levy. Using reserve amounts in this way allows the Levy rate to remain fairly constant, although District costs may fluctuate. The Previous Reserve Balance reflects the projected funds available at the beginning of the current fiscal year (based on the projected revenues and expenses from the prior fiscal year). The Estimated Ending Reserve Balance reflects the projected funds that are anticipated at the end of the current fiscal year (assuming all revenues and expenditures occur as budgeted).

B. DISTRICT BUDGET FISCAL YEAR 2023/2024

| BUDGET ITEMS | | Total |
|--------------------------------------|----------------------------------------------|--------------------|
| DIRECT COSTS | | |
| | Maintenance Costs/Labor | \$18,381.00 |
| | Utilities | 27,262.00 |
| | Equipment & Supplies | 405.00 |
| | Repairs/Miscellaneous Expenses | 1,077.00 |
| | Direct Costs (Subtotal) | \$47,125.00 |
| ADMINISTRATION COSTS | | |
| | District Administration | \$3,000.00 |
| | County Administration Fee | 166.00 |
| | Administration Costs (Subtotal) | \$3,166.00 |
| LEVY BREAKDOWN | | |
| | Total Direct and Admin. Costs | \$50,291.00 |
| | Reserve | |
| | Collection/(Contribution) | 0.00 |
| | General Fund | |
| | Repayments/(Contribution) | (35,855.26) |
| | Balance to Levy | \$14,435.74 |
| DISTRICT STATISTICS | | |
| | Total Number of Parcels | 166 |
| | Total Parcels Levied | 166 |
| | Total Equivalent Dwelling Units | 182.50 |
| | Levy Per EDU | \$79.10 |
| | Maximum Assessment Per EDU | \$79.10 |
| | Prior Year Maximum Assessment Per EDU | \$79.10 |
| OPERATING RESERVE INFORMATION | | |
| | Previous Operating Reserve Balance | \$0.00 |
| | Reserve Fund | |
| | Collection/(Contribution) | 0.00 |
| | Estimated Ending Operating Reserve Balance | \$0.00 |

APPENDIX A - DISTRICT ASSESSMENT DIAGRAM

An Assessment District Diagram has been prepared for the District in the format required by the 1972 Act, and is on file with the City Clerk, and by reference is made part of this Report. The Assessment Diagram is available for inspection at the Office of the City Clerk, during normal business hours.

APPENDIX B - 2023/2024 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the County Assessor's Map for the year in which this Report is prepared.

Non-assessable lots or parcels include land principally encumbered by public or utility rights-of-way and common areas. These parcels will not be assessed.

A listing of parcels assessed within the District, along with the proposed assessment amounts, is included on the following pages and has been identified as "Fiscal Year 2023/2024 Preliminary Assessment Roll".

City of Woodland
Streng Pond Landscaping Maintenance District
Fiscal Year 2023/2024 Preliminary Assessment Roll

| Assessor's Parcel Number | Situs Address | EBU | Max Tax | Charge |
|--------------------------|-------------------|-----|---------|---------|
| 065-270-029-000 | 1221 ASHLEY AVE | 1.0 | \$79.10 | \$79.10 |
| 065-270-030-000 | 1231 ASHLEY AVE | 1.0 | 79.10 | 79.10 |
| 065-270-031-000 | 786 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-032-000 | 782 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-033-000 | 778 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-034-000 | 774 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-035-000 | 770 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-036-000 | 773 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-037-000 | 779 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-038-000 | 1245 ASHLEY AVE | 1.0 | 79.10 | 79.10 |
| 065-270-039-000 | 787 IVIE PL | 1.0 | 79.10 | 79.10 |
| 065-270-043-000 | 1301 ASHLEY AVE | 1.0 | 79.10 | 79.10 |
| 065-270-044-000 | 774 FORDHAM PL | 1.0 | 79.10 | 79.10 |
| 065-270-045-000 | 764 FORDHAM PL | 1.0 | 79.10 | 79.10 |
| 065-270-047-000 | 771 FORDHAM PL | 1.0 | 79.10 | 79.10 |
| 065-270-048-000 | 781 FORDHAM PL | 1.0 | 79.10 | 79.10 |
| 065-310-002-000 | 849 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-003-000 | 857 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-004-000 | 865 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-005-000 | 873 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-006-000 | 881 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-007-000 | 1231 COLUMBIA DR | 1.0 | 79.10 | 79.10 |
| 065-310-011-000 | 915 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-012-000 | 923 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-013-000 | 927 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-014-000 | 944 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-015-000 | 940 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-018-000 | 910 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-019-000 | 904 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-020-000 | 900 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-021-000 | 888 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-022-000 | 880 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-023-000 | 872 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-024-000 | 845 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-025-000 | 844 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-026-000 | 840 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-031-000 | 901 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-032-000 | 905 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-033-000 | 909 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-035-000 | 841 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-036-000 | 936 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-037-000 | 932 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-038-000 | 928 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-039-000 | 924 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-040-000 | 918 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-041-000 | 912 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-042-000 | 902 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-043-000 | 890 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-044-000 | 882 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-045-000 | 874 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-046-000 | 870 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-047-000 | 862 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-048-000 | 858 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-049-000 | 854 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-050-000 | 861 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-051-000 | 869 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-052-000 | 873 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-053-000 | 879 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-054-000 | 887 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-055-000 | 901 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-056-000 | 907 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-057-000 | 913 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-059-000 | 923 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-310-061-000 | 829 RIDGEVIEW DR | 1.0 | 79.10 | 79.10 |
| 065-310-062-000 | 4 RIDGEVIEW PL | 1.0 | 79.10 | 79.10 |
| 065-310-063-000 | 3 RIDGEVIEW PL | 1.0 | 79.10 | 79.10 |
| 065-310-064-000 | 2 RIDGEVIEW PL | 1.0 | 79.10 | 79.10 |

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|-----------------|-------------------|------|----------|----------|
| 065-310-065-000 | 811 RIDGEVIEW DR | 1.0 | 79.10 | 79.10 |
| 065-310-066-000 | 805 RIDGEVIEW DR | 1.0 | 79.10 | 79.10 |
| 065-310-067-000 | 801 RIDGEVIEW DR | 1.0 | 79.10 | 79.10 |
| 065-310-068-000 | 1206 ASHLEY AVE | 1.0 | 79.10 | 79.10 |
| 065-310-069-000 | 1210 ASHLEY AVE | 1.0 | 79.10 | 79.10 |
| 065-310-071-000 | 830 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-072-000 | 820 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-073-000 | 814 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-074-000 | 808 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-075-000 | 802 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-076-000 | 801 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-077-000 | 807 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-078-000 | 813 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-079-000 | 819 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-080-000 | 829 NOTRE DAME DR | 1.0 | 79.10 | 79.10 |
| 065-310-081-000 | 916 NOTRE DAME DR | 2.0 | 158.20 | 158.20 |
| 065-321-001-000 | 1324 COLUMBIA DR | 16.5 | 1,305.14 | 1,305.14 |
| 065-321-023-000 | 901 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-024-000 | 905 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-025-000 | 909 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-026-000 | 913 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-027-000 | 917 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-028-000 | 921 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-029-000 | 925 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-030-000 | 929 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-031-000 | 933 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-032-000 | 932 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-033-000 | 928 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-034-000 | 924 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-035-000 | 920 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-036-000 | 914 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-037-000 | 910 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-038-000 | 906 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-321-039-000 | 900 TUFTS PL | 1.0 | 79.10 | 79.10 |
| 065-322-013-000 | 1301 COLUMBIA DR | 1.0 | 79.10 | 79.10 |
| 065-322-014-000 | 875 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-015-000 | 871 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-016-000 | 867 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-017-000 | 863 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-021-000 | 864 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-022-000 | 868 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-023-000 | 872 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-024-000 | 876 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-025-000 | 880 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-027-000 | 840 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-028-000 | 844 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-029-000 | 850 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-030-000 | 856 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-031-000 | 860 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-032-000 | 864 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-033-000 | 868 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-034-000 | 874 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-035-000 | 878 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-036-000 | 859 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-038-000 | 856 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-040-000 | 860 TUFTS CT | 1.0 | 79.10 | 79.10 |
| 065-322-045-000 | 830 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-046-000 | 826 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-310-058-000 | 919 PURDUE DR | 1.0 | 79.10 | 79.10 |
| 065-322-047-000 | 822 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-048-000 | 818 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-049-000 | 814 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-050-000 | 810 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-051-000 | 806 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-052-000 | 802 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-053-000 | 801 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-054-000 | 805 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-055-000 | 809 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-056-000 | 813 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-057-000 | 817 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-058-000 | 821 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-059-000 | 825 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-060-000 | 829 COLBY CT | 1.0 | 79.10 | 79.10 |
| 065-322-061-000 | 832 FORDHAM DR | 1.0 | 79.10 | 79.10 |

| | | | | |
|----------------------|----------------|--------------|--------------------|--------------------|
| 065-322-062-000 | 826 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-063-000 | 822 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-064-000 | 818 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-065-000 | 814 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-066-000 | 810 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-067-000 | 806 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-322-068-000 | 802 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-016-000 | 875 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-017-000 | 871 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-018-000 | 867 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-019-000 | 863 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-020-000 | 859 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-021-000 | 855 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-022-000 | 851 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-023-000 | 847 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-024-000 | 843 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-027-000 | 837 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-028-000 | 833 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-029-000 | 827 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-030-000 | 821 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-031-000 | 817 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-032-000 | 811 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-033-000 | 805 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-034-000 | 801 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| 065-323-015-000 | 879 FORDHAM DR | 1.0 | 79.10 | 79.10 |
| Totals: | | 182.5 | \$14,435.74 | \$14,435.74 |
| Parcel Total: | | | | 166 |