



City of Woodland

West Wood Unit No. 1 Landscaping and Lighting District

ENGINEER'S ANNUAL LEVY REPORT FISCAL YEAR 2023/2024

Intent Meeting: May 16, 2023
Public Hearing: June 6, 2023

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ENGINEER'S REPORT AFFIDAVIT

West Wood Unit No. 1 Landscaping and Lighting 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

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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 West Wood Unit No. 1 Landscaping and Lighting District (“District”). The District was formed in 2004 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* (“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 estimated cost to maintain the improvements that provide special benefits to properties within the District. The costs of improvements and the annual levy include the 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 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 City 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 Report and approve the annual assessments to be levied on the County tax roll for the fiscal year. The 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 XIID (“Article XIID”) (Proposition 218).

In conjunction with the formation of the District, the City Council initiated and conducted property owner protest ballot proceedings for the District assessments in compliance with the substantive and procedural requirements of Article XIID. At the conclusion of the Public Hearing on October 5, 2004 the property owner ballots returned were tabulated to determine if majority protest existed. The tabulation of the ballots indicated that majority protest did not exist and the property owners approved the special benefit assessment for maintaining the improvements within the District and assessment range formula connected therewith. The Assessment Range Formula is described in more detail within Section III (D) of this Report. Any increase to the assessment greater than the maximum assessment rate approved will require the City Council to once again conduct property owner protest ballot proceedings for the increase. The proposed assessment rate for fiscal year 2023/2024 is within the previously authorized maximum assessment rate adjusted annually by the Consumer Price Index (“CPI”) (February to February) for All Urban Consumers, for the San Francisco-Oakland-San Hayward California factor and a property owner ballot proceeding is not required for the levy of the proposed assessments.

II. DESCRIPTION OF THE DISTRICT

A. BOUNDARIES OF THE DISTRICT

The District is located within the boundaries of the City of Woodland, generally bounded to the north by Quail Drive, to the south by W. Kentucky Avenue, to the west by Dove Drive and to the east by Mallard Drive.

The District consists of the lots, parcels and tracts of land located in Subdivision No. 4594 known as West Wood Unit, No. 1. The assessed parcels within the District consist of only single-family residential land use parcels.

B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

The District provides and ensure the ongoing maintenance, operation and servicing of landscaping and other related improvements or appurtenant facilities, including irrigation systems, graffiti removal, park equipment, fencing, drainage devices, as well as street lighting and related improvements.

The improvements may include, but are not limited to, the removal, repair, replacement and appurtenances, electrical energy, supplies, engineering and incidental costs relating to the maintenance and operation of the parkways, medians, slopes, park, drainage basins, and tract entry landscaping, as well as street lighting improvements benefiting the District’s parcels.

The improvements and maintenance are funded entirely or partially through the District assessments generally include the following:

- The maintenance, operation, and servicing of landscape improvements located within the District.

- The maintenance, operation, and servicing of local street lighting facilities located along streets within the interior of the tract in close proximity, within approximately 90 feet, to certain lots and parcels which provide a direct special benefit to such lots or parcels; and
- The maintenance, operation and servicing of a storm drainage detention basin and appurtenant facilities which provide a direct special benefit to such lots or parcels; and
- The maintenance, operation, and servicing of the park and related equipment, to include equipment replacement; and
- The maintenance, operation, and servicing of the fencing and block walls, which provide a direct and special benefit to such lots or parcels; and
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned Improvements.

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed 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.

III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements that include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“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.

In addition, Article XIID requires that a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Article XIID provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district or District. The general enhancement of property value does not constitute a special benefit.

B. BENEFIT ANALYSIS

Each improvement, the associated costs and assessments within the District has been reviewed, identified and allocated based on the special benefit parcels receive from such improvements pursuant to the provisions of Article XIID and the 1972 Act. The improvements associated with this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans. As such, these improvements would be necessary and required of individual property owners for the development of such properties, and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of maintenance and operation of the improvements are of direct and special benefit to the properties.

All the lots or parcels are established at the same time once the conditions regarding the improvements and the continued maintenance are met. As a result, each lot or parcel within the District receives a special and distinct benefit from the improvements and to the same degree.

Over time, the improvements continue to confer a particular and distinct special benefit upon the lots or parcels within the District because of the nature of the improvements. The proper maintenance of the improvements and appurtenant facilities reduces property related crimes, especially vandalism, against properties in the District. The above mentioned also contributes to a specific enhancement to each of the parcels within the District.

The method of apportionment (method of assessment) is based on the premise that each assessed parcel within the District receives benefit from the improvements. However, each individual improvement element has its own distinct benefits both specific and general. The special benefits associated with the improvements within this District are as follows:

SPECIAL BENEFIT

The special benefits associated with the landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements;
- Improved aesthetic appeal of properties providing a positive representation of the area;
- Enhanced adaptation of the urban environment within the natural environment from adequate green space, open space areas and landscaping;
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention;
- 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 including abatement of graffiti; and,
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting located on interior streets within the District are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection;
- Increased nighttime safety on roads and streets;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;

- Reduced vandalism and other criminal act and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss.

GENERAL BENEFIT

In addition to the special benefits received by the parcels within the proposed District, there are the incidental general benefits conferred by the proposed improvements.

The general benefit to properties from the landscaping, streetlight and drainage improvements is a benefit to the parcels within the City. The parcels share equally the cost of the maintenance of the improvements.

The total benefits are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. Any portion of the total costs, which are associated with general benefits, will not be assessed to the parcels in the District, but will be paid from other City funds.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District. Although the improvements may include landscaping and lighting improvements and other amenities available or visible to the public at large, the construction and installation of these improvements are only necessary for the development of properties within the District and are not required nor necessarily desired by any properties or developments outside the District boundary. Therefore, any public access or use of the improvements by others is incidental and there is no measurable general benefit to properties outside the District or to the public at large.

C. 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 XIIID 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 Dwelling Units:

Continuing the basic criteria set during the formation of the original District, the single-family residential (“SFR”) parcel has been selected as the basic unit for calculation of relative benefit. The single-family residential parcel is defined as receiving special benefit of one Equivalent Dwelling Unit (“EDU”). The EDU method is seen as the most appropriate and equitable for landscape and lighting districts, as the benefit to each parcel from the improvements are apportioned as a function of land-use.

EDU Application by Land Use:

Single-Family Residential (SFR) — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EDU per lot or parcel. This is the base value that the other land use types are compared and weighted against (i.e. Equivalent Dwelling Unit or EDU).

Although this District consists of only single-family units, the following classifications exist should there be any change in land use within the District.

Condominium — This land use is defined as a fully subdivided residential parcel that has more than one residential condo or town-home unit developed on the property.

Multi-Family Residential — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property.

Planned-Residential Development — This land use is defined as any property not fully subdivided with a specific number of proposed residential lots or dwelling units to be developed on the parcel.

Vacant Single-Family Residential — This land use is defined as property currently District for single-family detached residential development, but a tentative or final tract map has not been submitted and/or approved.

Vacant Multi-Family Residential — This land use is defined as property currently District for multi-family residential development, but a tentative or final tract map has not been submitted and/or approved.

Vacant Nonresidential — This land use is defined as property currently District for nonresidential use, but not specifically identified as nonresidential property. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

Developed Nonresidential — This land use is defined as property developed for either commercial or industrial use. This land use type is assessed at 4.0 EDU per

gross acre. Parcels less than 0.25 acres are assigned a minimum of 1.0 EDU and there is no maximum acreage cap, as is the case with Vacant Nonresidential Property.

Recreational or Limited Nonresidential Use — This land use is defined as property used for recreational or nonresidential use that is not part of the improvements provided by the District. This land use classification may include, but is not limited to, golf courses, commercial parking lots or commercial properties where less than ten percent of the total acreage has been developed. This land use is assessed at 2.0 EDU per acre. Similar to Commercial properties, there is no maximum acreage cap for this land use, but parcels less than 0.5 acres are assigned a minimum 1.0 EDU.

Exempt Parcels — This land use identifies properties that are not assessed and are assigned 0.0 EDU. This land use classification may include, but is not limited, to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and right-of-ways including greenbelts and parkways; utility right-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed; park properties and other publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

Each parcel's EDU correlates the parcel's special benefit received as compared to the other parcels benefiting from the improvements.

The following formula is used to calculate each parcel's EDU (proportional benefit).

$$\text{Parcel Type EDU} \times \text{Acreage/Dwelling Units/Parcel/Lot} = \text{Parcel EDU}$$

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

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

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

D. 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 or CPI factor 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 and assessments.

Commencing with fiscal year 2004-2005, and then each subsequent year, the maximum assessment rate is proposed to be increased based upon the CPI, as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The Engineer shall compute the percentage difference between the CPI for February of each year and the CPI for the previous February, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

The Assessment Range Formula shall be applied to the future assessments within the District. Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners within the District) adjusted annually the CPI factor.

The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU 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 adjustment 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.

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 the contracted labor, material and equipment required to properly maintain the landscaping, irrigation systems and drainage systems within the District. The improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the District are determined by City Staff and is based on the proposed service level of the District.

Utilities — Includes utility costs for water required to irrigate landscaped areas and the utility costs for electricity required to run irrigation systems and lighting for the areas according to the proposed service level of the District.

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/Miscellaneous Expenses — Includes the replacement of any materials and equipment needed to maintain the District. Also includes repairs that are generally unforeseen and not normally included in the yearly maintenance contract costs. This may include repair of damaged amenities due to vandalism, storms, frost, etc. Also included may be planned upgrades that provide a direct benefit to the District. These upgrades could include replacing plant materials and/or renovation of irrigation or lighting systems.

ADMINISTRATION COSTS:

District Administration — The cost to the particular departments and staff of the City, for providing the coordination of District services and operations, response to public concerns and education, as well as procedures associated with the levy and collection of assessments. This item also includes the costs of contracting with professionals to provide any additional administrative, legal or engineering services specific to the District including any required notices, mailings or property owner protest ballot proceedings.

County Administration Fee — This is the actual cost to the District for the County to collect District assessments on the property tax bills. This charge is based on a flat rate per fund number.

LEVY BREAKDOWN:

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

Reserve Collection/(Contribution) — The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund. The 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 January when the County provides the City with the first installment of assessments collected from the property tax bills. Negative amounts shown for these budget items are transfers from the reserve fund that are used to reduce the Balance to Levy. The Reserve Fund eliminates the need for the City to transfer funds from non-District accounts.

General Fund Repayment/(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 or Replenishment balance.

Repayments are shown as a positive number and represent additional monies 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 where 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, the 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 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, the 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 boundary.

Total Parcels Levied — The total number of parcels within the District that are assessed. Non-assessable lots or parcels may include parcels of land principally encumbered by public right-of-ways, easements, common areas, and/or parcels within the boundaries of the District that currently do not benefit from the improvements due possibly to development restrictions.

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 rate being applied to each parcel's individual EDU. The Levy per Equivalent Dwelling Unit, is the result of dividing the total Balance to Levy, by the sum of the District EDU's, for the fiscal year.

Maximum Assessment per EDU — This amount represents the maximum rate to each parcel's individual EDU. The Maximum Assessment per Equivalent Dwelling Unit, is the result of multiplying prior year's maximum rate by CPI for February of each year as determined by the United States Department of Labor, Bureau of Labor Statistics.

OPERATING RESERVE INFORMATION:

Reserve Balance — The 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 the revenues and expenditures occur as budgeted).

B. DISTRICT BUDGET FISCAL YEAR 2023/2024

BUDGET ITEMS	TOTAL DISTRICT
DIRECT COSTS	
Maintenance Costs/Labor	\$13,365.00
Utilities	13,806.00
Equipment & Supplies	3,000.00
Repairs/Miscellaneous Expenses	998.00
Direct Costs (Subtotal)	\$31,169.00
ADMINISTRATION COSTS	
District Administration	\$1,300.00
County Administration Fee	38.00
Administration Costs (Subtotal)	\$1,338.00
LEVY BREAKDOWN	
Total Direct and Admin. Costs	\$32,507.00
Reserve Fund Collection (Contribution)	0.00
General Fund Repayment/(Contribution)	(3,246.24)
Balance to Levy	\$29,260.76
Total Charge	\$29,260.76
Difference (due rounding)	\$0.00
DISTRICT STATISTICS	
Total Number of Parcels	38
Total Parcels Levied	38
Total Equivalent Dwelling Units	38.00
Levy Per EDU	\$770.02
Maximum Assessment Per EDU	\$770.0232
Prior Year Maximum Assessment Per EDU	\$731.2661
OPERATING RESERVE INFORMATION	
Operating Reserve Balance	\$0.00
Reserve Fund Collection/(Contribution)	0.00
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 Assessment Roll".

City of Woodland
West Wood Unit No. 1 Landscaping and Lighting District
FY 2023/2024 Preliminary Assessment Roll

Assessor's Parcel Number	Situs Address	EBU	Max Tax	Charge
027-560-046-000	248 QUAIL DR	1.0	\$770.02	\$770.02
027-560-047-000	252 QUAIL DR	1.0	770.02	770.02
027-560-048-000	256 QUAIL DR	1.0	770.02	770.02
027-560-049-000	260 QUAIL DR	1.0	770.02	770.02
027-560-050-000	264 QUAIL DR	1.0	770.02	770.02
027-560-051-000	269 QUAIL DR	1.0	770.02	770.02
027-560-052-000	265 QUAIL DR	1.0	770.02	770.02
027-560-053-000	261 QUAIL DR	1.0	770.02	770.02
027-560-054-000	257 QUAIL DR	1.0	770.02	770.02
027-560-055-000	253 QUAIL DR	1.0	770.02	770.02
027-560-056-000	249 QUAIL DR	1.0	770.02	770.02
027-560-057-000	245 QUAIL DR	1.0	770.02	770.02
027-560-058-000	244 PHEASANT CT	1.0	770.02	770.02
027-560-059-000	248 PHEASANT CT	1.0	770.02	770.02
027-560-060-000	252 PHEASANT CT	1.0	770.02	770.02
027-560-061-000	256 PHEASANT CT	1.0	770.02	770.02
027-560-062-000	260 PHEASANT CT	1.0	770.02	770.02
027-560-063-000	264 PHEASANT CT	1.0	770.02	770.02
027-560-064-000	268 PHEASANT CT	1.0	770.02	770.02
027-560-065-000	269 PHEASANT CT	1.0	770.02	770.02
027-560-066-000	265 PHEASANT CT	1.0	770.02	770.02
027-560-067-000	261 PHEASANT CT	1.0	770.02	770.02
027-560-068-000	257 PHEASANT CT	1.0	770.02	770.02
027-560-069-000	399 MALLARD DR	1.0	770.02	770.02
027-560-070-000	395 MALLARD DR	1.0	770.02	770.02
027-560-072-000	390 MALLARD DR	1.0	770.02	770.02
027-560-073-000	394 MALLARD DR	1.0	770.02	770.02
027-560-074-000	398 MALLARD DR	1.0	770.02	770.02
027-560-075-000	402 MALLARD DR	1.0	770.02	770.02
027-560-076-000	406 MALLARD DR	1.0	770.02	770.02
027-560-077-000	410 MALLARD DR	1.0	770.02	770.02
027-560-078-000	414 MALLARD DR	1.0	770.02	770.02
027-560-079-000	418 MALLARD DR	1.0	770.02	770.02
027-560-080-000	420 MALLARD DR	1.0	770.02	770.02
027-560-081-000	424 MALLARD DR	1.0	770.02	770.02
027-560-082-000	428 MALLARD DR	1.0	770.02	770.02
027-560-083-000	432 MALLARD DR	1.0	770.02	770.02
027-560-085-000	244 QUAIL DR	1.0	770.02	770.02
Totals		38.0	\$29,260.88	\$29,260.76
Parcel Count:				38