



**City of Woodland**  
**North Park**  
**Lighting and Landscaping District**

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

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

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

[www.willdan.com](http://www.willdan.com)



# ENGINEER'S REPORT AFFIDAVIT

## North Park Lighting and Landscaping 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**

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### **A. INTRODUCTION**

The City of Woodland (“City”) annually levies and collects special assessments in order to maintain the improvements within the North Park Lighting and Landscaping District (“District”). The District was formed in 1993 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 historical 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 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 the Engineer’s Annual Levy 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 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. 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 XIIIID (Proposition 218).

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

Pursuant to Article XIID Section 5, 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 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 Article XIID do not alter the non-conflicting provisions of the 1972 Act. 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 Article XIID. The proposed assessment for the current fiscal year may be less than or equal to the maximum assessment rate previously approved and adopted for the District. Any proposed assessment that exceeds the maximum assessment rate is considered an increased assessment. Pursuant to the provisions of Article XIID, any new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of Article XIID Section 4. The pre-existing approved maximum assessment rate for the District is \$215.40 per Equivalent Dwelling Unit (“EDU”) and has not been increased since the passage of Proposition 218.

## **II. DESCRIPTION OF THE DISTRICT**

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### **A. BOUNDARIES OF THE DISTRICT**

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

- North of West Kentucky Avenue; and,
- West of North West Street; and,
- East of County Road 98.

The District consists of the parcels located in the subdivisions known as North Park Unit No. 5A, Tract 3794; North Park Unit No. 5B, Tract 4147; and Woodland West, Tract 3714.

### **B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES**

The District provides and ensures the continued maintenance, servicing, administration and operation of various landscape and lighting improvements, and associated appurtenances that benefit parcels within the District. The assessable parcels receive benefit from the maintenance and servicing of sound walls, backup landscaping and street lighting within the District; park lighting and equipment in Park Parcel A; landscaped park areas and perimeter fencing in Park Parcels A and B.

Specific improvements include ground cover, turf, shrubs, trees, gardens, play areas and play equipment, picnic areas, bike paths, park maintenance facilities, irrigation and drainage systems, graffiti removal, and associated appurtenances. The services provided include the necessary operations, administration and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

The assessable parcels identified as being within the District, share in both the costs and the benefits of the improvements. The costs associated with the improvements are equitably spread among the benefiting parcels within the District. Only parcels that receive special benefit from the improvements are assessed, and each parcel is assessed in proportion to the benefit received. The funds collected are dispersed and used for only the services and operation provided by the District.

### **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.

## D. SPECIFIC IMPROVEMENTS

The following table provides the location, improvements and services for the specific areas provided and maintained within the District.

### SPECIFIC AREAS OF IMPROVEMENT

	Park Parcel A	Park Parcel B	Back Up Landscaping	Sound Walls	Interior Street
<b>Description Location</b>	1.4 acre park between Falcon Drive and Quail Drive	1.2 acre park at the Northwest corner of the intersection of North Ashley Ave. and Quail Drive	Along West Kentucky Avenue between County Road 98 and the Southwest corner of Park Parcel A	Along West Kentucky Avenue between County Road 98 and the Southwest corner of Park Parcel A	Throughout District
<b>Improvements</b>					
Landscaping	Turf, native grasses, trees, shrubs, ground cover, a garden, park maintenance facilities, irrigation and drainage system	Tree Shrubs, ground cover, irrigation and drainage system	Tree Shrubs, ground cover, irrigation and drainage system		Street Lighting
Lighting	Park lights				
Park Facilities	Play equipment, picnic area, bike path	Storm drain detention basin			
Fencing	Perimeter fencing	Perimeter fencing			
<b>Services</b>	All necessary maintenance and service to keep all improvements in a healthy, vigorous condition  Irrigation System Repair  Fencing Repair	All necessary maintenance and service to keep landscaping in a healthy, vigorous condition  Irrigation System Repair  Fencing Repair	All necessary maintenance and service to keep landscaping in a healthy, vigorous condition  Irrigation System Repair	Graffiti removal on street side exterior surface	Electric Service Costs

### /// METHOD OF APPORTIONMENT

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#### 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 4a 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 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 California 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.

### **Park Special Benefits**

Parks and related amenities provide properties within the District the special benefit of nearby access to recreational facilities and spaces which are too specialized and/or large to be maintained within the individual properties and would be cost prohibitive to include within individual property development, including:

- Exercise facilities/space such as sports complexes, parkland areas and trails not typically found on individual parcels.
- Substantial outdoor areas increase the available recreational space and outdoor facilities, (picnic areas, playground equipment, open turf areas, sports fields and full-size courts, etc.), that are typically limited on individual parcels.
- Facilities (activity centers, parks) available for large gatherings, meetings and community events that could otherwise not be accommodated by the individual properties.

These facilities expand the use of each property within the District by providing these properties with access to desirable recreational facilities beyond those that can conveniently be included on a home or businesses lot. The common-use development of these facilities through the District, frees property owners from the burden of having to provide extensive privately-owned recreation facilities or having a property that lacks access to such facilities. The availability and proximity of the facilities is a distinct special benefit to the assessed parcels because the assessed parcels, unlike parcels outside the District are within the immediate service area of the facilities and can easily use the facilities as a substitute for (and enhancement of) recreational facilities that would otherwise need to be provided on the parcel (or simply foregone). Because each assessed parcel is in close proximity to the improvements and facilities, these park and recreation improvements are like an extension of the front and back lawns of the parcels. They are not remote, but available for frequent and everyday use with minimal travel.

### **Street Lighting Special Benefits**

Likewise, street lighting in the District is primarily useful for illuminating the streets that provide access to the properties in the District as well as the sidewalks and parking lanes associated with those properties. While it is recognized that street lights and traffic signals serve in part to enhance traffic safety, installation and construction of street lights are for the most part, required by the development of properties and these improvements provide three main special benefits to those properties: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway access benefit. Furthermore, because traffic circulation in the City is largely the result of local traffic to and from these properties by the property owners and guests, it is reasonable to assume that these properties derive a particular and distinct benefit from the local street lights that support the safe access to the properties and essentially all pedestrians and parking vehicles in the lit areas will, after

dark, be directly associated with the assessed properties. As a result, the maintenance of the local street lighting improvements is a particular and distinct benefit to the properties and developments within the District.

Collectively these landscaping and lighting improvements and related assessments enhance the security, overall use, presentation and marketability of the properties, and ensure the long-term cost-efficiency of services that is obtained through the City provided maintenance (economy of scale), and the regulatory restrictions on future cost increases.

The annual assessments outlined in this Report are based on the estimated costs to provide necessary services, operation, administration, and maintenance required to ensure the satisfactory condition and quality of each improvement.

The special benefits associated with the parks and 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.

The special benefits of street lighting 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 highways.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal acts and damage to improvements or property.

- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

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.

It has been determined that assessed parcels in the District receive special benefit from the services and improvements provided by the District. The assessable parcels within the District are single family residential parcels and are considered to benefit equally from the improvements and are assigned one Equivalent Dwelling Unit (EDU). The levy amount is therefore spread evenly to each assessable parcel in the District, on a per parcel method.

**Total Balance to Levy / Total EDU = Parcel Levy Amount**

## IV. DISTRICT BUDGET

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### 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 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. 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 10<sup>th</sup> 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 Replenishment/(Contribution)** — This item represents Replenishments 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 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 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, 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.

**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 assessable parcels within the District are considered to benefit equally from the improvements and are assigned one Equivalent Dwelling Unit (EDU).

**Levy per EDU** — This amount represents the assessment rate being applied to each parcel. 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 parcel's individual 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 Operating Reserve Account 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 Operating 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 Operating 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**

<b>BUDGET ITEMS</b>		<b>Total</b>
<b>DIRECT COSTS</b>		
	Maintenance Costs/Labor	\$21,820.00
	Utilities	21,135.00
	Equipment & Supplies	992.00
	Repairs/Miscellaneous Expenses	1,163.00
	<b>Direct Costs (Subtotal)</b>	<b>\$45,110.00</b>
<b>ADMINISTRATION COSTS</b>		
	District Administration	\$1,500.00
	County Administration Fee	124.00
	<b>Administration Costs (Subtotal)</b>	<b>\$1,624.00</b>
<b>LEVY BREAKDOWN</b>		
	Total Direct and Admin. Costs	\$46,734.00
	Reserve Collection/(Contribution)	0.00
	General Fund Replenishment/(Contribution)	(20,024.40)
	<b>Balance to Levy</b>	<b>\$26,709.60</b>
<b>DISTRICT STATISTICS</b>		
	Total Number of Parcels	124
	Total Parcels Levied	124
	Total Equivalent Dwelling Units	124.00
	<b>Levy Per EDU</b>	<b>\$215.40</b>
	<b>Maximum Assessment Per EDU</b>	<b>\$215.40</b>
	Prior Year Maximum Assessment Per EDU	\$215.40
<b>RESERVE INFORMATION</b>		
	Operating Reserve Balance	\$0.00
	Reserve Fund Collection/(Contribution)	0.00
	Estimated Ending Reserve Balance	<b>\$0.00</b>

## **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 assessment amounts, is included on the following pages and has been identified as "Fiscal Year 2023/2024 Assessment Roll".

**City of Woodland  
North Park Lighting and Landscaping District  
Fiscal Year 2023/2024  
Preliminary Assessment Roll**

Assessor's Parcel Number	Situs Address	Assessed Land Value	Structure Assessed Value	Total Assessed Value	Charge
027-470-002-000	320 QUAIL DR	\$73,610	\$158,096	\$231,706	\$215.40
027-470-003-000	324 QUAIL DR	79,645	116,083	195,728	215.40
027-470-004-000	328 QUAIL DR	102,350	173,310	275,660	215.40
027-470-005-000	332 QUAIL DR	80,563	93,373	173,936	215.40
027-470-007-000	331 QUAIL DR	112,439	111,396	223,835	215.40
027-470-008-000	332 REDWING DR	131,170	155,000	286,170	215.40
027-470-009-000	336 REDWING DR	85,331	137,648	222,979	215.40
027-470-010-000	340 REDWING DR	89,595	142,931	232,526	215.40
027-470-011-000	344 REDWING DR	90,000	185,000	275,000	215.40
027-470-012-000	348 REDWING DR	107,033	185,000	292,033	215.40
027-470-013-000	352 REDWING DR	120,414	205,000	325,414	215.40
027-470-014-000	356 REDWING DR	197,023	185,000	382,023	215.40
027-470-015-000	360 REDWING DR	90,000	240,000	330,000	215.40
027-470-016-000	364 REDWING DR	86,341	98,902	185,243	215.40
027-470-017-000	368 REDWING DR	86,341	139,271	225,612	215.40
027-470-018-000	372 REDWING DR	136,807	150,005	286,812	215.40
027-470-019-000	429 FALCON DR	110,234	114,960	225,194	215.40
027-470-020-000	425 FALCON DR	86,341	137,150	223,491	215.40
027-470-021-000	421 FALCON DR	82,744	95,122	177,866	215.40
027-470-022-000	367 REDWING DR	73,944	122,952	196,896	215.40
027-470-023-000	363 REDWING DR	86,341	100,317	186,658	215.40
027-470-024-000	359 REDWING DR	76,553	113,822	190,375	215.40
027-470-025-000	355 REDWING DR	90,476	156,716	247,192	215.40
027-470-026-000	351 REDWING DR	88,767	111,929	200,696	215.40
027-470-027-000	347 REDWING DR	80,414	185,000	265,414	215.40
027-470-028-000	343 REDWING DR	80,414	109,737	190,151	215.40
027-470-029-000	339 REDWING DR	90,000	190,000	280,000	215.40
027-470-030-000	335 REDWING DR	87,026	145,268	232,294	215.40
027-470-031-000	331 REDWING DR	81,225	114,960	196,185	215.40
027-470-032-000	327 REDWING DR	90,000	205,000	295,000	215.40
027-470-033-000	323 REDWING DR	77,292	107,740	185,032	215.40
027-470-034-000	319 REDWING DR	78,086	117,646	195,732	215.40
027-470-035-000	315 REDWING DR	84,395	145,127	229,522	215.40
027-470-037-000	416 FALCON DR	86,341	104,559	190,900	215.40
027-470-038-000	412 FALCON DR	86,341	113,241	199,582	215.40
027-470-039-000	408 FALCON DR	69,620	130,636	200,256	215.40
027-470-040-000	404 FALCON DR	91,136	112,771	203,907	215.40
027-470-041-000	381 CARDINAL DR	85,186	122,635	207,821	215.40
027-470-042-000	385 CARDINAL DR	86,341	116,646	202,987	215.40
027-470-043-000	389 CARDINAL DR	118,963	140,362	259,325	215.40
027-470-044-000	390 CARDINAL DR	86,341	142,101	228,442	215.40
027-470-045-000	386 CARDINAL DR	86,341	142,101	228,442	215.40
027-470-046-000	382 CARDINAL DR	95,527	150,569	246,096	215.40
027-480-001-000	336 QUAIL DR	85,331	115,813	201,144	215.40
027-480-002-000	340 QUAIL DR	85,331	101,243	186,574	215.40
027-480-003-000	344 QUAIL DR	85,331	115,289	200,620	215.40
027-480-004-000	348 QUAIL DR	85,331	101,243	186,574	215.40
027-480-005-000	352 QUAIL DR	102,350	178,226	280,576	215.40
027-480-006-000	360 QUAIL DR	85,331	110,397	195,728	215.40
027-480-007-000	364 QUAIL DR	80,828	115,289	196,117	215.40
027-480-008-000	368 QUAIL DR	65,617	155,000	220,617	215.40
027-480-009-000	372 QUAIL DR	164,183	205,000	369,183	215.40
027-480-010-000	376 QUAIL DR	81,225	125,411	206,636	215.40
027-480-011-000	380 QUAIL DR	95,398	123,404	218,802	215.40
027-480-012-000	384 QUAIL DR	68,255	194,675	262,930	215.40
027-480-013-000	388 QUAIL DR	71,366	162,107	233,473	215.40
027-480-014-000	392 QUAIL DR	82,744	101,628	184,372	215.40
027-480-015-000	396 QUAIL DR	125,208	171,843	297,051	215.40
027-480-016-000	451 ROBIN DR	88,497	110,928	199,425	215.40
027-480-017-000	447 ROBIN DR	92,751	108,697	201,448	215.40
027-480-018-000	443 ROBIN DR	94,684	99,137	193,821	215.40
027-480-019-000	439 ROBIN DR	84,395	89,769	174,164	215.40
027-480-020-000	435 ROBIN DR	69,620	147,358	216,978	215.40
027-480-021-000	431 ROBIN DR	90,000	155,000	245,000	215.40
027-480-022-000	427 ROBIN DR	81,225	120,186	201,411	215.40

**City of Woodland  
North Park Lighting and Landscaping District  
Fiscal Year 2023/2024  
Preliminary Assessment Roll**

Assessor's Parcel Number	Situs Address	Assessed Land Value	Structure Assessed Value	Total Assessed Value	Charge
027-480-023-000	423 ROBIN DR	88,767	122,590	211,357	215.40
027-480-024-000	419 ROBIN DR	127,102	155,000	282,102	215.40
027-480-025-000	415 ROBIN DR	103,056	149,967	253,023	215.40
027-480-026-000	411 ROBIN DR	82,022	136,284	218,306	215.40
027-480-028-000	397 CARDINAL DR	105,000	200,000	305,000	215.40
027-480-029-000	393 CARDINAL DR	78,086	133,633	211,719	215.40
027-480-030-000	394 CARDINAL DR	85,331	110,397	195,728	215.40
027-480-031-000	420 ROBIN DR	85,331	118,913	204,244	215.40
027-480-032-000	424 ROBIN DR	80,828	149,449	230,277	215.40
027-480-033-000	428 ROBIN DR	78,086	96,110	174,196	215.40
027-480-034-000	432 ROBIN DR	85,331	103,158	188,489	215.40
027-480-035-000	436 ROBIN DR	94,684	127,919	222,603	215.40
027-480-036-000	391 QUAIL DR	77,719	200,000	277,719	215.40
027-480-037-000	387 QUAIL DR	85,331	101,243	186,574	215.40
027-480-038-000	383 QUAIL DR	85,331	125,070	210,401	215.40
027-480-039-000	379 QUAIL DR	85,331	104,756	190,087	215.40
027-480-040-000	375 QUAIL DR	80,828	205,000	285,828	215.40
027-480-041-000	371 QUAIL DR	85,331	120,878	206,209	215.40
027-480-042-000	367 QUAIL DR	164,183	205,000	369,183	215.40
027-480-043-000	363 QUAIL DR	110,380	198,232	308,612	215.40
027-480-044-000	359 QUAIL DR	95,527	184,374	279,901	215.40
027-480-045-000	355 QUAIL DR	76,027	119,429	195,456	215.40
027-480-046-000	351 QUAIL DR	88,701	166,857	255,558	215.40
027-480-047-000	347 QUAIL DR	85,331	129,461	214,792	215.40
027-480-048-000	343 QUAIL DR	90,000	185,000	275,000	215.40
027-480-049-000	339 QUAIL DR	90,000	230,000	320,000	215.40
027-480-050-000	335 QUAIL DR	94,684	149,240	243,924	215.40
027-560-001-000	426 HAWK DR	93,823	121,377	215,200	215.40
027-560-002-000	422 HAWK DR	82,744	107,177	189,921	215.40
027-560-003-000	418 HAWK DR	167,245	185,000	352,245	215.40
027-560-004-000	414 HAWK DR	80,414	195,000	275,414	215.40
027-560-005-000	410 HAWK DR	73,610	198,896	272,506	215.40
027-560-006-000	406 HAWK DR	98,630	108,690	207,320	215.40
027-560-007-000	405 DOVE DR	85,775	267,588	353,363	215.40
027-560-008-000	409 DOVE DR	177,318	185,000	362,318	215.40
027-560-009-000	413 DOVE DR	84,395	127,534	211,929	215.40
027-560-010-000	417 DOVE DR	90,000	185,000	275,000	215.40
027-560-011-000	421 DOVE DR	84,395	109,181	193,576	215.40
027-560-012-000	425 DOVE DR	133,477	218,579	352,056	215.40
027-560-018-000	284 QUAIL DR	80,414	201,790	282,204	215.40
027-560-019-000	288 QUAIL DR	73,610	178,496	252,106	215.40
027-560-020-000	292 QUAIL DR	67,946	203,996	271,942	215.40
027-560-021-000	296 QUAIL DR	100,602	114,594	215,196	215.40
027-560-022-000	425 HAWK DR	133,477	218,579	352,056	215.40
027-560-023-000	421 HAWK DR	80,414	135,108	215,522	215.40
027-560-024-000	417 HAWK DR	90,932	155,000	245,932	215.40
027-560-025-000	413 HAWK DR	98,936	162,247	261,183	215.40
027-560-026-000	409 HAWK DR	84,395	89,769	174,164	215.40
027-560-027-000	405 HAWK DR	164,183	185,000	349,183	215.40
027-560-028-000	401 HAWK DR	95,000	250,000	345,000	215.40
027-560-029-000	285 SWALLOW DR	79,631	194,675	274,306	215.40
027-560-030-000	281 SWALLOW DR	82,744	99,594	182,338	215.40
027-560-031-000	277 SWALLOW DR	82,744	99,594	182,338	215.40
027-560-032-000	273 SWALLOW DR	95,000	136,447	231,447	215.40
027-560-033-000	269 SWALLOW DR	84,094	104,518	188,612	215.40
027-560-039-000	280 QUAIL DR	80,414	158,471	238,885	215.40
027-560-040-000	276 QUAIL DR	75,422	137,953	213,375	215.40
027-560-041-000	272 QUAIL DR	82,744	121,959	204,703	215.40
027-560-042-000	268 QUAIL DR	84,395	108,707	193,102	215.40
<b>Total Charge:</b>				<b>\$26,709.60</b>	
<b>Total Parcels:</b>					<b>124</b>