

# Attachment B

## Engineer's Reports



# **City of Victorville**

## **Consolidated Report**

### **Maintenance Assessment Districts**

#### **Nos. 1, 2, & 3**

**2023/2024 ENGINEER'S REPORT**

Intent Meeting: June 6, 2023  
Public Hearing: June 20, 2023

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

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



# **ANNUAL PRELIMINARY ENGINEER'S REPORT AFFIDAVIT**

## **Consolidated Report Maintenance Assessment Districts Nos. 1, 2, & 3**

### **City of Victorville San Bernardino County, State of California**

This Report describes Maintenance Assessment Districts Nos. 1, 2, and 3 therein including the improvements, budgets, parcels, and proposed 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 San Bernardino 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 \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
Brian Gengler, City Engineer  
R.C.E No. 44730

By: \_\_\_\_\_  
Michelle Laase  
Willdan Financial Services  
Project Manager

By: \_\_\_\_\_  
Tyrone Peter, PE # C81888  
Willdan Financial Services  
Assessment Engineer

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved, and confirmed by the City Council of the City of Victorville, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

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## I. OVERVIEW

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### A. INTRODUCTION

The City of Victorville (City) Maintenance Assessment Districts (MADs) annually levy and collect special assessments in order to maintain landscape and park site improvements. These improvements are located within three (3) Maintenance Assessment Districts (“Districts” or individually referred to as the “District”) identified as Nos. 1, 2, and 3 established pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Report (Report) describes the MADs therein, annexations, any changes to the Districts, and the proposed assessments for Fiscal Year 2023/2024. The proposed assessments presented in this Report are based on the historical and estimated costs to maintain the improvements that provide special benefits to properties within the Districts therein. The costs of improvements and the annual levy include the expenditures, deficits, surpluses, revenues, and reserves associated with those improvements. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefits.

This Report for the Districts has been prepared pursuant to Sections 22622, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the 1972 Act. The Report and the proposed assessments contained herein have been prepared in accordance with said requirements and the provisions of the California Constitution Article XIII D.

This Report, certified by a licensed engineer, details the Districts, and includes plans and specifications of the improvements; a diagram, i.e. maps of the Districts showing the boundary of the Districts, the parcels or lots which benefit from the improvements, maintenance, and servicing, and an estimate of their respective costs. Once the Report is completed, it is presented to the Victorville City Council (City Council), acting as the legislative body for the Districts, for its review. The City Council may approve the Report as presented or may order amendments to the Report and approve the Report as modified.

After the Report is preliminarily approved, the City Council shall adopt the Resolution of Intention which declares its intent to levy and collect assessments within the Districts, which includes a description of the improvements, the maintenance and servicing of those improvements, refers to the assessment Districts by their distinctive designations, may refer to the Report for the details of the Districts, and sets the time and place for a public hearing on the levy of the proposed annual assessments.

At the public hearing, the City Council will consider any public testimony in favor of and/or opposing the assessments to fund the continued maintenance and servicing of the improvements. In conjunction with this hearing, any new or increased assessments over the approved maximum assessment rate will require confirmation of the assessments through a property owner protest ballot proceeding pursuant to the provisions of the California Constitution Article XIII D. For Fiscal Year 2023/2024, there is no proposed rate increase in excess or above the maximum rate and assessment range formula approved at the time of formation of each District.

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 of San Bernardino Auditor-Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2023/2024.

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

## **B. HISTORICAL BACKGROUND**

The residential subdivision plans for the tracts within each District were submitted to the City by developers and were approved with certain conditions. One such condition required a means to fund the perpetual maintenance of landscaping within the public right-of-ways, parks, and dedicated easement areas. To meet this condition, the developer, as sole-owner of the subdivision property, petitioned the City to form an assessment district. The Districts were then formed by City Council Resolutions in accordance with the Landscape and Lighting Act of 1972 (hereinafter called “Act”), which is Part 2, Division 15 of the California Streets and Highways Code, in order to provide a funding source for the administration, operations and maintenance, and servicing of the park and landscaping improvements within the Districts. Each parcel within the Districts is assessed at a rate equitable to the budget, not exceeding the maximum allowable rate for the District as identified in section III.H of this report. Future improvement parcels are assessed \$1.00 annually for MAD No. 1 and 2, and \$2.00 annually for MAD No. 3 until such time the improvements are constructed.

### **MAD No. 1 (Las Haciendas)**

In 2006, Maintenance Assessment District No. 1 was formed by Resolutions 06-007 and 06-008. The District consists of six (6) tracts and 84,701 square feet of landscaping and park site area located within.

### **MAD No. 2 (Pacific Village/Vista Del Valle)**

In 2006, Maintenance Assessment District No. 2, was formed by Resolutions 06-176 and 06-177. The District consists of eleven (11) tracts and 24,354 square feet of landscaping and conceptual park site areas that are located within.

### **MAD No. 3 (West Creek)**

In 2020, Maintenance Assessment District No. 3, was formed by Resolutions 20-017 and 20-058. This District consists of subdivisions and parcels of land in the City of Victorville West Creek Specific Plan area, which includes eleven (11) tracts, five (5) park site lots, consisting of four (4) parks, associated public rights-of-way and easements as identified on the approved tentative tract maps for the overall project.

## **II. PLANS AND SPECIFICATION**

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### **A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

As applicable or may be applicable to the Districts, 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 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 land for park, recreational, or open-space purposes.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the improvements include, but are 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.

### **B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED**

The MADs and assessments provide for the continued maintenance, servicing, administration and operation of landscaped areas, parks and associated appurtenances for each of the three (3) Districts.



It has been determined that the assessed parcels within MAD Nos. 1, 2, and 3 receive special benefits from various landscape, park and lighting improvements that may include, but are not limited to the following:

- Daily review and regular inspections of the park and landscape areas to include restrooms, playground equipment, and rubber matting;
- Repair, removal, or replacement of any of the improvements;
- Grading, clearing, removing debris, constructing, installing, or paving parking lots, walkways, sidewalks, other hardscape, water, irrigation, drainage, or electrical facilities;
- Landscaping, cultivating, irrigating, fertilizing, weed and pest control, and trimming for manicured plants health, growth, and beauty;
- Turf management such as mowing, aerating, edging, etc.;
- Removal of plant trimmings, debris, trash and other solid waste from park, parking lot and other landscaping areas;
- Graffiti removal on walls and other improvements by power washing, cleaning, and painting;
- Electricity for lighting and irrigation improvements;
- Water for landscaping irrigation or maintenance of improvement;
- Cell service for irrigation clock controller;
- Open and lock public facilities such as restrooms.

The following is a list of the existing or planned landscape and park improvements within each District that will be maintained by the respective District:

#### **MAD No. 1 (Las Haciendas)**

Las Haciendas Park, located at Papago Place and Chumash Place in Tract No. 16943, is fully developed on 1.37 acres.

#### **MAD No. 2 (Pacific Village/Vista Del Valle)**

The District is planned to include two parks at build-out. The first is in Tract No. 14863-01 and the second in Tract No. 17584. The parks are not built. Improvements currently maintained include the landscaped areas listed below:

- 100 feet on Eucalyptus St. between Mesa Linda St. and Topaz Rd.
- 64 feet on Mesa Linda St. between Mesa St. and Eucalyptus St.
- 60 feet on Cataba Rd. between Mesa St. and Fallen Leaf Dr.
- 84 feet on Topaz Rd. between Mesa St. and Fallen Leaf Dr.
- 96 feet on Mesa St. between Highway 395 and Mesa Linda St.
- 80 feet on Lepanto St. between Highway 395 and Mesa Linda St.



**MAD No. 3 (West Creek)**

The District is not yet developed. The developer's plans include four (4) parks at build-out.

- Park A (pocket park) is planned for Tract No. 17111 on .21 acres.
- Park B (with Park C to form a large park) is planned for Tract No. 17112 on .51 acres.
- Park C (with Park B to form a large park) is planned for Tract No. 17115 on 1.08 acres.
- Park D (pocket park) is planned for Tract No. 17310 on .76 acres.

Services provided include the necessary operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition or is necessary or convenient for the maintenance of the improvements. The continued maintenance of these improvements shall be budgeted and reviewed each fiscal year and fully or partially funded through the annual assessments. The specific park improvements to be serviced and maintained are identified in various plans and documents associated with the individual subdivision projects, which are on file with the City and by reference are made part of this Report.

All assessable parcels identified as being within each District share in both the cost and the benefits of the improvements. The costs and expenses associated with the improvements in each District are equitably spread among all benefiting parcels within the District and only parcels that receive special benefit from the improvements are assessed in proportion to benefit received. The funds collected from the assessments are dispersed and used for the services and operation provided within the District. Properties receive the following special benefits from each Districts landscape and lighting improvements:

- Enhanced desirability of properties through association with the improvements and the aesthetic value of green space within the area.
- 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 and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control, and reduced noise and air pollution.
- Increased sense of pride in ownership of property resulting from well-maintained improvements associated with the properties.
- Reduced vandalism and criminal activity resulting from well-maintained surroundings and amenities.
- The special enhancements of the properties that result from the above benefits.

## C. MAINTENANCE ASSESSMENT DISTRICT BOUNDARIES

### MAD No. 1 (Las Haciendas)

MAD No. 1 includes the residential subdivisions known as Las Haciendas. The boundary of the District follows the boundaries of each subdivision, or Tract Map No., included herein. All improvements are located within public property, public right-of-ways, and dedicated easements. The following table lists the residential subdivisions, or tracts, which make up the District boundaries:

TRACTS	LOCATION (LAS HACIENDAS)
16939 through 16944	South of Hopland, west of El Evado, north of Tawney Ridge Ln and east of Cordova Rd

### MAD No. 2 (Pacific Village /Vista Del Valle)

MAD No. 2 includes the residential subdivisions known as Pacific Village and Vista Del Valle. The boundary of the District follows the boundaries of each subdivision, or Tract Map No., included herein. All improvements are located within public property, public right-of-ways, and dedicated easements. The following table lists the planned residential subdivisions, or tracts, which make up the District boundaries:

TRACTS	LOCATION (VISTA DEL VALLE)
14863	North of Puesta del Sol Dr, west of Academy St, south of Desert Poppy Ln
15219	North of Village Dr at Blue Canyon and Happy Valley Ln
16652	North of Village Dr, west of Blue Canyon Rd
17516	North of Verano St, west of Cataba St, at Truckee Pl, Canyon Cove St, and El Nida St
17582 through 17583	Northeast of the California Aqueduct, west of Mesa Linda St, south of Lepanto St
17585 through 17588	North of Smoke Tree Rd, south of Mesa St, west of Topaz Rd, east of Mesa Linda St

### MAD No. 3 (West Creek)

MAD No. 3 includes the residential subdivisions known as Phase II and III of the West Creek Specific Plan Area. The boundary of the District follows the boundaries of each subdivision, or Tract Map No., included herein. All improvements are located within public property, public right-of-ways, and dedicated easements. The area is planned to include 4 parks at completion. The following table lists the residential subdivisions, or tracts, which make up the District boundaries:

TRACT	LOCATION (WEST CREEK PARK)
17111 through 17116	North of Mojave Dr, south of Tawney Ridge Ln and west of Amethyst Rd, east of Cobalt Rd
17309 through 17311	North of Tawney Ridge Ln, south of Hopland St, between Cobalt Rd and Falling Star St
17986-1 & 2	North of Tract 17112, south of tract 17115, near Flaming Arrow Pl, and Nipomo Way

### **III. METHOD OF APPORTIONMENT**

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#### **A. CODE SECTION**

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of Assessment Districts by cities for the purpose of providing certain public improvements which include the acquisition, construction, maintenance, and servicing of streetlights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that assessments be levied according to benefit rather than according to assessed value. This section states:

"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."

In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Proposition 218 provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits.

#### **B. REASON FOR THE ASSESSMENT**

The assessment is proposed to be levied to defray the costs of the acquisition, installation, maintenance and servicing of landscaping and lighting and park improvements.

#### **C. LANDSCAPE GENERAL BENEFIT**

Section 4 of the California Constitution Article XIII D provides that once a local agency, which proposes to impose assessments on property, has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessment imposed.

It has been determined that in most cases, the benefits conferred on other properties or to the public at large is more general in nature and are not consider special benefits. For example, the proper maintenance of landscaping and landscape appurtenant facilities within the Districts control dust from blowing onto properties within the Districts but may also indirectly control dust from blowing onto properties outside of the Districts. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout the Districts, but also reduces the likelihood that other properties would be affected. In addition, the proper maintenance of landscaping and landscape ornamental structures provides a positive visual experience to persons passing by the Districts. Although these examples could be considered benefits, they are clearly incidental benefits conferred by the proper maintenance of the improvements and not a direct and special benefit to any properties other than those for which the improvements are maintained. The improvements in the Districts create a common landscape theme and neighborhood identity for the parcels within each residential subdivision. Only the parcels which are within the residential subdivisions will be assessed. Accordingly, there is a direct physical and visual nexus between the parcels being assessed and the funding of the improvements that does not exist for those parcels outside of the District boundaries. Therefore, it has been determined that all improvements provided by the Districts are considered only special benefits for assessment purposes unless otherwise noted. Any portion of the improvements and the costs associated

with those improvements determined to be a quantifiable general benefit will be funded from other revenue sources and will be excluded from the special benefit assessments.

#### **D. LANDSCAPE SPECIAL BENEFIT**

Section 2(i) of the California Constitution Article XIII D identifies special benefit as, *“a particular and distinct benefit over and above the 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.”* determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the public improvements detailed in Section II.A., and operating costs of said public improvements, was considered and analyzed. Section 4(a) of the California Constitution Article XIII D states, *“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”*

Due to the close proximity of the parcels to the improvements, it has been demonstrated and determined the parcels are uniquely benefited by, and receive a direct advantage from, and are conferred a particular and distinct special benefit over and above general benefits by, said public improvements in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share.

Trees, landscaping, hardscaping, ornamental structures, and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each District by providing beautification, shade and positive enhancement of the community character, attractiveness, and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within each District which confers a particular and distinct special benefit upon the real property within each District.

In *Parkways and Land Values*, written by John Nolan and Henry V. Hubbard in 1937, it is stated:

“... there is no lack of opinion, based on general principles and experience and common sense, that parkways do in fact add value to property, even though the amount cannot be determined exactly.... Indeed, in most cases where public money has been spent for parkways the assumption has been definitely made that the proposed parkway will show a provable financial profit to the City. It has been believed that the establishment of parkways causes a rise in real estate values throughout the City, or in parts of the City...”

In *The Economic Value of Trees in Urban Areas*, written by Phillip Killicoat, Eva Puzio and Randy Stringer in 2002, it is stated:

“Increased property values, increased tax revenues, increased income levels, faster real estate sales turn-over rates, shorter unoccupied periods...have all been linked to tree and landscape presence.”

It should be noted that the definition of “parkways” above may include the roadway as well as the landscaping alongside the roadway including City-owned and maintained trees within the public right-of-way.

## **E. PARK GENERAL BENEFIT**

General benefits are benefits from improvements or services that are not special in nature and are not “particular and distinct.” The assessments will fund only the special benefits component of the maintenance and servicing of the park improvements. The park maintained by MAD No. 1 is discussed below. The MAD No. 2 and MAD No. 3 parks are not yet built. The assessments therefore do not include costs for park improvement maintenance.

### **Benefit to Property Outside The Assessment District**

Properties within MAD No. 1 receive all of the special benefit from the “Las Haciendas Park” improvements. The park provides no measurable special benefit to properties outside of the District. Any incidental benefits conferred by the proper maintenance of the improvements are not a direct and special benefit to any properties other than those for which the improvements are maintained. The park improvements were installed for the benefit of the parcels within the District and were deemed necessary, desired, and required for the orderly development of properties within the District to their full potential. The proximity of the park improvements to parcels within the District is a direct physical and visual nexus between the parcels being assessed and the funding of the improvements, which does not exist for those parcels outside of the District boundaries. Therefore, it has been determined that all improvements provided by the Districts are considered only special benefits for assessment purposes.

### **BENEFIT TO THE PUBLIC AT LARGE**

The general benefit to the public at large can be estimated by the proportionate amount of time that the District’s park improvements are used and enjoyed by individuals who are not residents or property owners in the District. For MAD No. 1, there is no estimated general benefit to the public at large. The District’s small park is not a draw for the general public and is maintained specifically for the benefit of properties within the District.

## **F. PARK SPECIAL BENEFIT**

The park improvements in MAD No. 1 have been identified as necessary, desired and required for the orderly development of the properties within the subdivision(s) to their full potential, consistent with the development plans and applicable portions of the City’s conditions of approval and subdivision agreements. Although the park improvements are installed within lettered lots dedicated to the City, the financial obligation to support and maintain the park improvements would be necessary and required of the individual property owners within the subdivisions either directly or through a homeowner’s association if the District was not established. Clearly the Park Improvements, and more importantly the long-term maintenance, operation, and servicing thereof by the City for which the parcels in the District are to be assessed, directly affects each property and provides shared special benefits. The Special Benefit of the park improvements to the parcels within the District are as described below:

### **Proximity and Access to Park Improvements within the Districts**

Only the specific properties within close proximity to the park improvements are included in the Districts. MAD No. 1 has been narrowly drawn to include only the properties that receive special benefits from the park improvements. Therefore, properties in the Districts enjoy unique and valuable proximity and access to the park improvements that the public at large and property outside the District do not share.

### **Safety and Security within the Districts**

The City, through proper operation, maintenance, and servicing of the park improvements funded by the assessments in the District, provides increased security and safety by preventing crime. Proper lighting and well-kept landscapes in parks help to deter crime and vandalism.

### **Improved Views within the Districts**

The properties in the District will benefit from the views of the park that will be serviced and maintained by the District. The views of the improvements in the parks, which include landscaping and various amenities, will be preserved and protected.

### **Extension of a Property's Outdoor Areas and Green Spaces for Properties within the Districts**

In large part because it is cost prohibitive to provide large open land areas on property in the District, the residential properties in the District do not have large outdoor areas and green spaces. The park improvements within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the park improvements being serviced and maintained are uniquely proximate and accessible to parcels within the District's boundaries and provide an important valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Districts.

## **G. EQUIVALENT BENEFIT UNITS**

In order to allocate benefit fairly between the benefiting parcels, an Equivalent Benefit Unit (EBU) methodology is proposed which equates all land uses to a single-family residential parcel, thereby allowing a uniform method of assessment.

The EBU method uses the single-family home as the basic unit of apportionment. A single-family home equals one Equivalent Benefit Unit (EBU). Every other land use is converted to EBU's as described below per District. All properties in the District will be assigned benefit units and land use classifications per the County Assessor's roll. (Inaccuracies in the County data will be reviewed on a case-by-case basis as they are brought to the City's attention.)

A methodology has been developed to calculate the EBU's for other residential land uses and for non-residential parcels if applicable. Every land use is converted to EBU's.

The following tables by District provide the weighting factors to applicable land-use types as reported by the most current year's San Bernardino County Assessor's Secured Roll, which determines each parcel's EBU assignment:



### **MAD No. 1**

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1.00	516	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1.00	0	PER BENEFIT UNIT
<b>TOTALS</b>		<b>516</b>	

### **MAD No. 2**

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1.00	252	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1.00	848	PER BENEFIT UNIT
<b>TOTALS</b>		<b>1,100</b>	

### **MAD No. 3**

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL (SFR)	1.00	0	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1.00	827	PER BENEFIT UNIT
<b>TOTALS</b>		<b>827</b>	

### **Exempt Properties**

Publicly-owned open space including, but not limited to, the parks, recreation fields or other vacant lands are not assessed since the property exists for the benefit of other land uses in the City and the District. Vacant property that cannot be developed for residential, commercial or industrial uses is not assessed. This includes, but is not limited to, public streets, utility easements, rights-of-way, common areas, landlocked parcels and parcels that are too small for development. Additionally, utility rights-of-ways, easements, drainage channels, drainage basins, and parcels that are used solely for the purpose of accessing entry to other parcels, and those parcels that have been vacated by the City that have little to no value and do not benefit from the improvements are also exempted from assessment.

## **H. ASSESSMENT RANGE FORMULA**

Over time, District budgets may be impacted by inflation. In an effort to minimize this impact on the Districts and ensure the long life of the improvements, an Assessment Range Formula for inflation was included as part of the Maximum Assessment Rate presented to property owners when the Districts were formed. The formulas, as described herein provide for an annual inflationary adjustment to the Maximum Assessment Rate that may be imposed each year without requiring the extensive procedure and cost of balloting for normal operational cost increases. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to the assessment amounts without requiring costly noticing, mailing, and ballot procedures, which would further increase the assessments.

The Consumer Price Index (CPI), as developed by U.S. Bureau of Labor Statistics (BLS), is used to calculate the annual inflationary adjustment to the maximum assessment rate for each



District. Each fiscal year the City shall identify the annual percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year. This annual percentage change in the CPI is generally established based on the percentage change from January to January as determined by the BLS for urban consumers for the Riverside-San Bernardino-Ontario Area. This percentage difference shall then be used to establish the increase to the Maximum Assessment Rate. Should the BLS revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system. For Fiscal Year 2023/2024, the percentage difference from January 2022 to January 2023 is 7.33%.

For MAD No. 1 and MAD No. 2, the assessment range formula is as described above. MAD No. 3 caps the annual inflationary adjustment at 4%, so the annual increase will be the lesser of CPI as calculated above, or 4%. For Fiscal Year 2023/2024, the inflationary adjustment for MAD No. 3 is 4%.

The table below summarizes the Fiscal Year 2023/2024 Maximum Assessment Rate increases:

DISTRICT	FY 2022/2023 MAXIMUM ASSESSMENT RATE	FY 2023/2024 PERCENT (%) INCREASE	FY 2023/2024 MAXIMUM ASSESSMENT RATE
MAD No. 1	\$187.86	7.33%	\$201.64
MAD No. 2	\$274.28	7.33%	\$294.39
MAD No. 3	\$172.96	4.00%	\$179.88

The Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate shall be calculated independent of the District's annual budget and proposed assessment. Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Modifications to the method of apportionment that increases the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.

The following tables summarize the Fiscal Year 2023/2024 applied assessment rate, Maximum Assessment Rate, and the anticipated total assessment for each District:

**MAD No. 1**

LAND USE	EQUIVALENT BENEFIT UNITS	FY 2023/2024 APPLIED ASSESSMENT RATE	FY 2023/2024 MAXIMUM ASSESSMENT RATE	FY 2023/2024 TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	516	\$173.00	\$201.64	\$89,268.00
PLANNED SINGLE-FAMILY RESIDENTIAL	0	\$0.00	\$1.00	0.00
<b>TOTALS</b>				<b>\$89,268.00</b>

**MAD No. 2**

LAND USE	EQUIVALENT BENEFIT UNITS	FY 2023/2024 APPLIED ASSESSMENT RATE	FY 2023/2024 MAXIMUM ASSESSMENT RATE	FY 2023/2024 TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	252	\$252.58	\$294.39	\$63,650.16
PLANNED SINGLE-FAMILY RESIDENTIAL	848	\$1.00	\$1.00	848.00
<b>TOTALS</b>				<b>\$64,498.16</b>

**MAD No. 3**

LAND USE	EQUIVALENT BENEFIT UNITS	FY 2023/2024 APPLIED ASSESSMENT RATE	FY 2023/2024 MAXIMUM ASSESSMENT RATE	FY 2023/2024 TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	0	\$0.00	\$179.88	\$0.00
PLANNED SINGLE-FAMILY RESIDENTIAL	827	\$2.00	\$2.00	1,654.00
<b>TOTALS</b>				<b>\$1,654.00</b>

## IV. DISTRICT BUDGET

---

### A. DESCRIPTION OF BUDGET ITEMS

#### Utilities

**Electricity** – Provides electricity to the irrigation system and landscape lighting facilities within the District.

**Water** – Provides water for the landscaping of trees and shrubs within the District.

**Telephone** – Furnishes the cost for the communication cell service and landlines of the irrigation system within the District.

#### Administration

**City Administration** – Funds the costs of all departments and staff of the City for coordination of activities of administration, the cost of legal services related to the Districts, and any required procedural publications or mailings and public hearing notices.

**Consulting Services** – Annual district administration, including drafting the Engineer's Report, calculating and submitting assessments to the County of San Bernardino, answering property owner questions, and assisting the City with various related tasks.

**County Fees** – County Auditor / Controller charge for placing assessments on property tax bills.

#### Maintenance

**Maintenance Staff Salary & Benefits** – Funds the costs of City employees dedicated to the operations and maintenance, and servicing, of the District.

**Contract Services** – Furnishes the contractual costs associated with the company providing the operations and maintenance, and servicing, of the District.

**Grounds Maintenance** – Funds the costs associated with the purchasing of materials and supplies of the District, such as plant material, fertilizer, stakes, concrete repair, etc.

**Irrigation Maintenance** – Funds the costs associated with the irrigation materials and facilities of the District, such as controller, valves, bubbler, sprinkler heads, irrigation pipe, etc.

**Infrastructure Repairs** – Funds for replacing and repairing facilities and equipment.

**Vehicles and Gas Powered Equipment** – Funds the costs for maintaining, repairing and fueling City vehicles used during the maintenance of improvements within the District.

**Building Maintenance** – Funds the costs to maintain structure and ground area.

**Tools & Small Equipment** – Funds the costs of small tools and equipment used in the process of maintaining the District improvements.

**Vandalism/Accidents** – Furnishes the replacement or repair of District systems and facilities due to acts of vandalism or vehicular accidents. Every effort shall be made to recover these costs through restitution or insurances.

## Contribution/Collection/Balances

**General Benefit Contribution** – Represents the City's contribution to the District for any general benefit that the improvements within the District may have an impact on other properties or the public at large.

**Reserve Collection/Contribution** – Reserve used for upfront maintenance expenses until county apportionment is received.

**Fund Balance** – Balance of remaining funds.

## Levy Information

**Balance to Levy** – The total amount assessed and applied at the County level or handbilled if parcel cannot be assessed on property tax bill to pay for maintenance expenses (Direct and Indirect Cost).

**Equivalent Benefit Units** – The total Equivalent Benefit Units within the Districts applied to the parcels based on land use classification.

**Assessment Rate** – This amount represents the rate being applied to each parcel's individual EBU. The Levy per EBU is the result of dividing the "Special Assessment to Levy" by the Total EBUs for the fiscal year.

**Maximum Assessment Rate** – This is the rate per EBU approved by property owners, in accordance with Proposition 218, adjusted as described above.

A variance may be seen between the Assessment Rate and the Maximum Assessment Rate. The variance occurs because the Special Assessments required to meet expenses for the current fiscal year are below the maximum level.

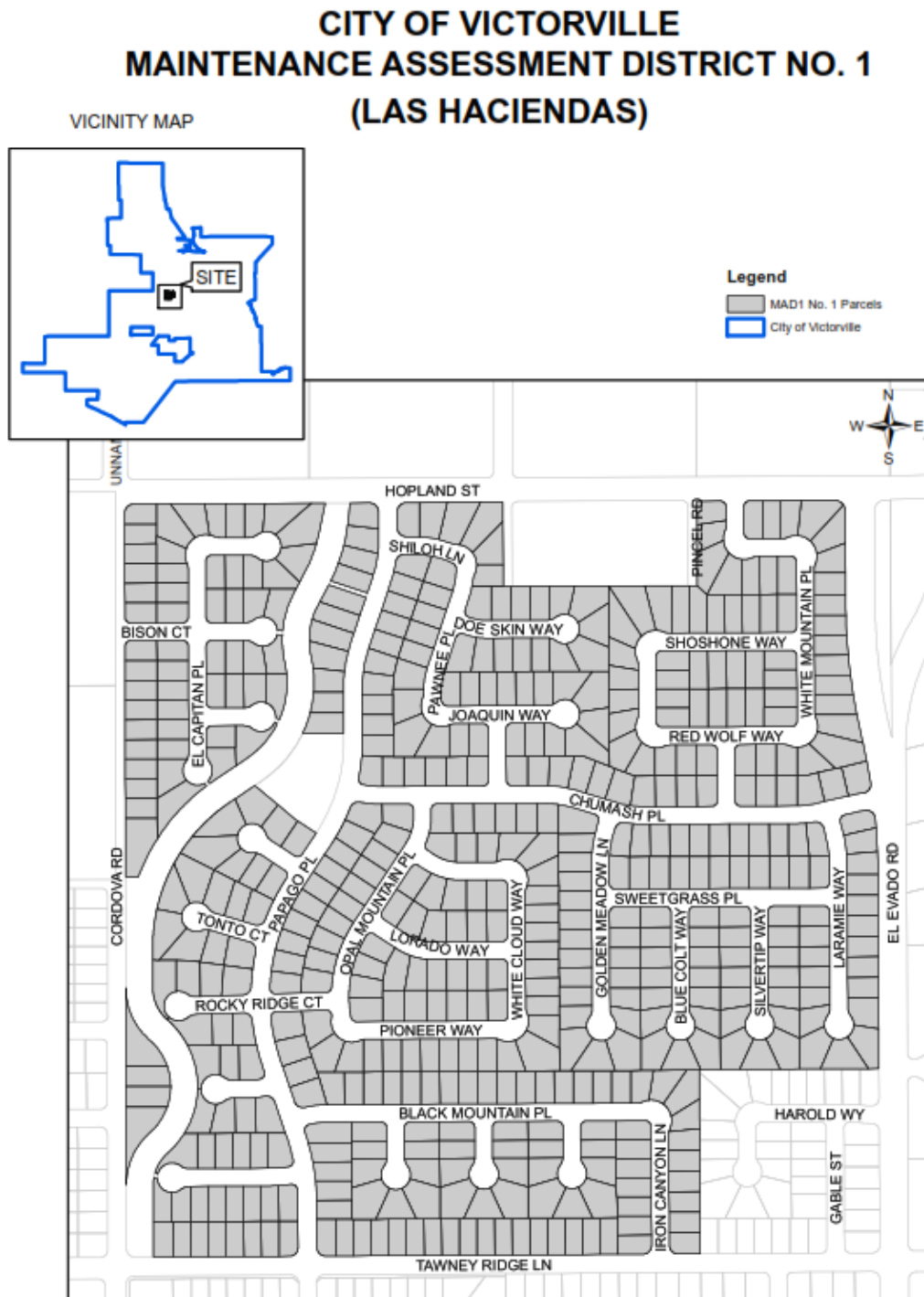
## B. MAD BUDGETS

FISCAL YEAR 2023/2024 BUDGETS			
Description	MAD No. 1	MAD No. 2	MAD No. 3 <sup>(2)</sup>
UTILITIES-ELECTRICITY	\$4,500	\$400	\$0
UTILITIES-WATER USAGE	8,500	6,500	0
TELEPHONE	600	600	0
<b>UTILITIES SUB-TOTAL</b>	<b>\$13,600</b>	<b>\$7,500</b>	<b>\$0</b>
CITY ADMINISTRATION	\$1,275	\$0	\$0
CONSULTING SERVICES	1,500	1,500	1,500
COUNTY FEES <sup>(1)</sup>	155	330	248
<b>ADMINISTRATIVE SUB-TOTAL</b>	<b>\$2,930</b>	<b>\$1,830</b>	<b>\$1,748</b>
MAINTENANCE STAFF SALARY AND BENEFITS	\$81,264	\$12,059	\$0
CONTRACT SERVICES	14,250	16,600	0
GROUNDS MAINTENANCE	3,050	350	0
IRRIGATION MAINTENANCE	1,875	2,500	0
INFRASTRUCTURE REPAIRS	800	500	0
VEHICLES AND GAS POWERED EQUIPMENT	0	0	0
BUILDING MAINTENANCE	300	0	0
TOOLS AND SMALL EQUIPMENT	200	150	0
VANDALISM/ACCIDENTS	500	1,500	0
<b>MAINTENANCE SUB-TOTAL</b>	<b>\$102,239</b>	<b>\$33,659</b>	<b>\$0</b>
<b>EXPENDITURE BUDGET</b>	<b>\$118,769</b>	<b>\$42,989</b>	<b>\$1,748</b>
GENERAL BENEFIT CONTRIBUTION	\$0	\$0	\$0
RESERVE COLLECTION/CONTRIBUTION	(29,501)	21,509	(94)
<b>FUND BALANCE</b>			
PROJECTED BEGINNING BALANCE 2023	\$329,277	\$385,576	\$1,592
PROJECTED ENDING BALANCE 2024	\$299,776	\$407,085	\$1,498
<b>BALANCE TO LEVY</b>	<b>\$89,268</b>	<b>\$64,498</b>	<b>\$1,654</b>
Equivalent Benefit Units-Built	516	252	0
Equivalent Benefit Unit-Not Built	0	848	827
<b>FY 2023/24 Assessment Rate</b>	<b>\$173.00</b>	<b>\$252.58</b>	<b>\$179.88</b>
<b>FY 2023/24 Assessment Rate Not Built</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$2.00</b>
<b>Max. Allowable Assessment per Benefit Unit</b>	<b>\$201.64</b>	<b>\$294.39</b>	<b>\$179.88</b>
<b>Max. Allowable Assessment per Benefit Unit-Not Built</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$2.00</b>

<sup>(1)</sup> County fees are not included in the City's budget but are added on top of the City's budgeted expenses.

<sup>(2)</sup> The improvements for MAD No. 3 are in process; however the City has not accepted them and does not anticipate taking over maintenance during Fiscal Year 2023/2024.

## V. DISTRICT BOUNDARY MAPS



## CITY OF VICTORVILLE MAINTENANCE ASSESSMENT DISTRICT NO. 2 (PACIFIC VILLAGE/VISTA DEL VALLE)

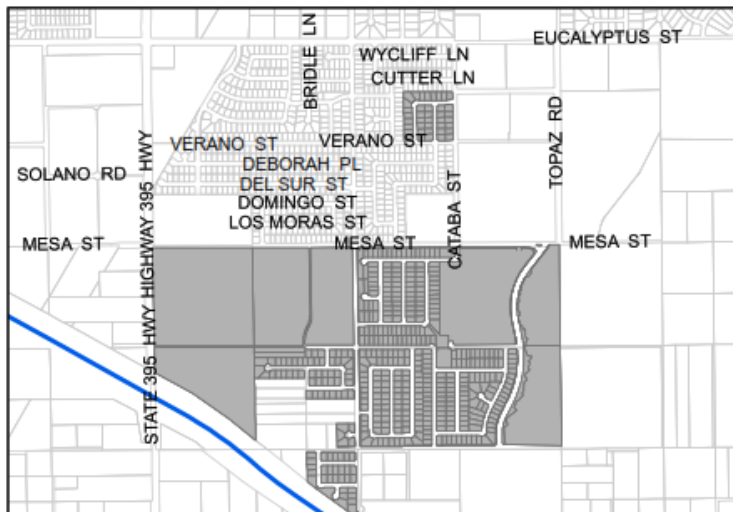
VICINITY MAP



**Site 1**



**Site 2**



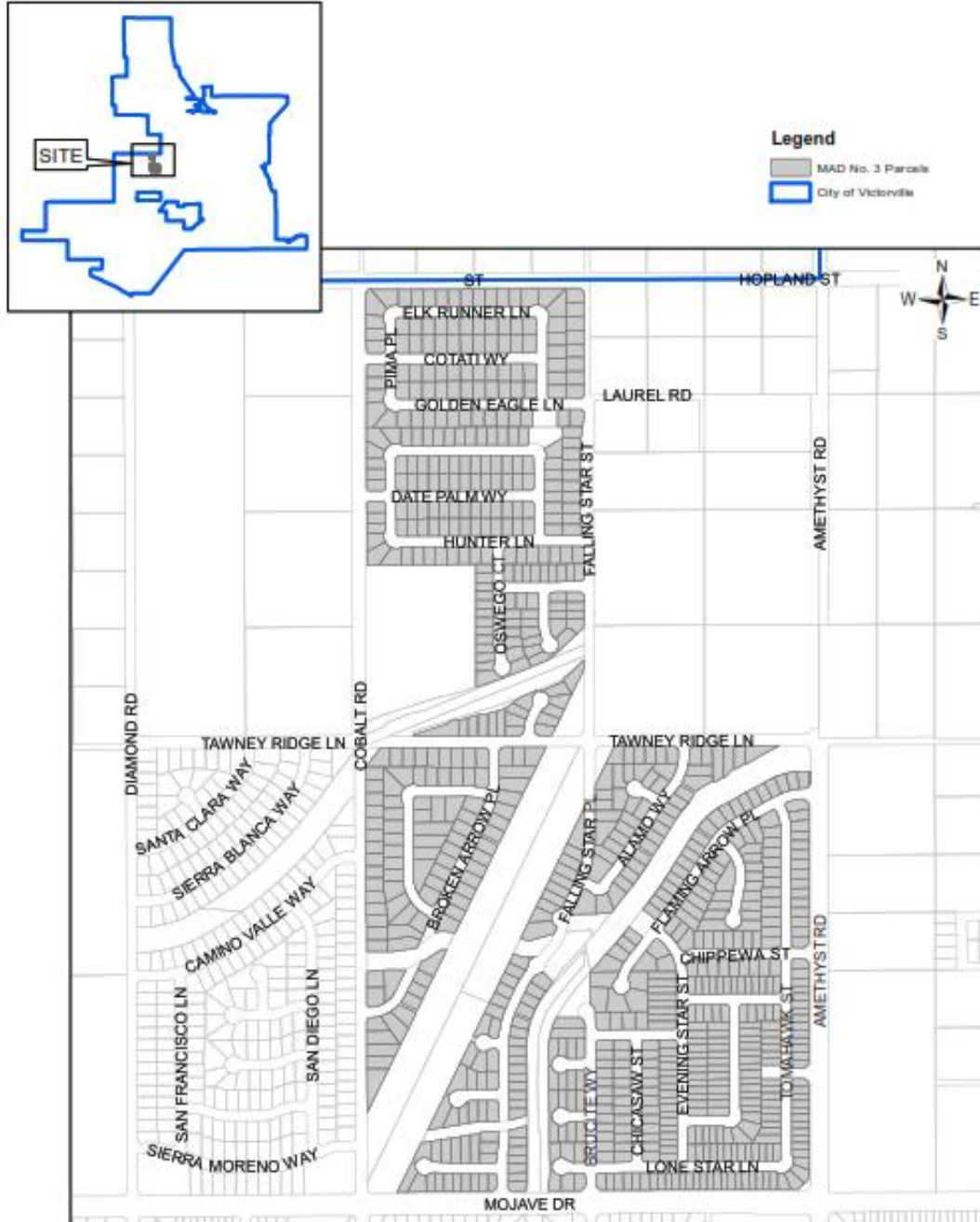
**Legend**

- MAD No. 2 Parcels
- City of Victorville



# CITY OF VICTORVILLE MAINTENANCE ASSESSMENT DISTRICT NO. 3 (WEST CREEK)

VICINITY MAP



## **VI. ASSESSMENT ROLLS**

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The proposed assessment amounts for fiscal year 2023/2024 for the Districts are hereby incorporated in this report. Parcel identification, for each lot or parcel identification for each lot or parcel within the District shall be the Assessor Parcel Numbers as shown on the San Bernardino County Assessor's map.

The listing of parcels and the amount of assessment to be levied shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in fiscal year 2023/2024.

If any parcel submitted for assessment is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate.



# **City of Victorville**

## **Consolidated Report Drainage Facilities Assessment Districts Nos. 1, 2, & 3**

**2023/2024 ENGINEER'S REPORT**

Intent Meeting: June 6, 2023  
Public Hearing: June 20, 2023

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

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



# **ANNUAL PRELIMINARY ENGINEER'S REPORT AFFIDAVIT**

## **Consolidated Report Drainage Facilities Assessment Districts Nos. 1, 2, & 3**

### **City of Victorville San Bernardino County, State of California**

This Report describes Drainage Facilities Assessment Districts Nos. 1, 2, and 3 therein including the improvements, budgets, parcels, and proposed 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 San Bernardino 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 \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
Brian Gengler, City Engineer  
R.C.E No. 44730

By: \_\_\_\_\_  
Michelle Laase  
Willdan Financial Services  
Project Manager

By: \_\_\_\_\_  
Tyrone Peter, PE # C81888  
Willdan Financial Services  
Assessment Engineer

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved, and confirmed by the City Council of the City of Victorville, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

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## **I. OVERVIEW**

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### **A. INTRODUCTION**

The City of Victorville (City) Drainage Facilities Assessment Districts (“DFADs” or the “Districts”) annually levy and collect special assessments in order to maintain landscape improvements in and around drainage facilities within the Districts. These improvements are located within three (3) Drainage Facilities Assessment Districts identified as Nos. 1, 2, and 3 established pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Report (Report) describes the DFADs therein, annexations, any changes to the Districts, and the proposed assessments for Fiscal Year 2023/2024. The proposed assessments presented in this Report are based on the historical and estimated costs to maintain the improvements that provide special benefits to properties within the Districts therein. The costs of improvements and the annual levy include the expenditures, deficits, surpluses, revenues, and reserves associated with those improvements. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefits.

This Report for the Districts has been prepared pursuant to Sections 22622, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the 1972 Act. The Report and the proposed assessments contained herein have been prepared in accordance with said requirements and the provisions of the California Constitution Article XIII D.

This Report, certified by a licensed civil engineer, details the Districts, and includes plans and specifications of the improvements; an estimate of the costs of the improvements, including maintenance and servicing; a diagram, i.e., maps of the Districts showing the boundary of the Districts, the parcels or lots which benefit, and an estimate of costs of the improvements, maintenance, and servicing. Once the Report is completed, it is presented to the Victorville City Council (City Council), acting as the legislative body for the Districts, for its review. The City Council may approve the Report as presented or may order amendments to the Report and approve the Report as modified.

After the initial approval of the preliminary Report, the City Council shall adopt the Resolution of Intention which declares its intent to levy and collect assessments within the Districts, which includes a description of the improvements, the maintenance and servicing of those improvements, refers to the assessment Districts by their distinctive designations, may refer to the Report for the details of the Districts , and sets the time and place for a public hearing on the levy of the proposed annual assessments.

At the public hearing, the City Council will consider any public testimony in favor and/or opposing the assessments to fund the continued maintenance and servicing of the improvements. In conjunction with this hearing, any new or increased assessments over the approved maximum assessment rate will require confirmation of the assessments through a property owner protest ballot proceeding pursuant to the provisions of the California Constitution Article XIII D. For Fiscal Year 2023/2024, there is no proposed rate increase in excess or above the maximum rate and assessment range formula approved at the time of formation of each District.



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 of San Bernardino Auditor-Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2023/2024.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the County of San Bernardino Assessor’s Office. The County of San Bernardino Auditor-Controller uses APNs and specific Fund Numbers to identify properties on the tax roll assessed for special District benefit assessments.

## **B. HISTORICAL BACKGROUND**

The residential subdivision improvement plans for the tracts within each District were submitted to the City by developers and were approved with certain conditions. One such condition required a means to fund the perpetual maintenance of the landscaped drainage facilities within the public right-of ways and dedicated easement areas. In order to meet this condition, the developer, as sole-owner of the subdivision property, petitioned the City to form an assessment district. The Districts were then formed by City Council Resolutions in accordance with the Landscape and Lighting Act of 1972 (hereinafter called “Act”), which is Part 2, Division 15 of the California Streets and Highways Code, in order to provide a funding source for the administration, operations and maintenance, and servicing of the landscape improvements in the District. Each parcel within the subdivision is assessed at a rate equitable to the budget, not exceeding the maximum allowable rate as identified in section III.F of this report. Future improvement parcels are assessed \$1.00 annually until such a time the improvements are constructed.

### **DFAD No. 1 (City Wide)**

In 2003, Drainage Facilities Assessment District No. 1 (hereinafter “DFAD No. 1” or the “District”), was formed by Resolutions 03-046, 03-047, 03-048 and 03-049. There are thirty-two (32) tracts, and several unimproved parcels of vacant land in the District. Existing drainage facilities improvements are 566,998.40 square feet to include detention basins, drainage channels and perimeter landscaping that is located throughout the City.

### **DFAD No. 2 (Vista Verde)**

In 2003, Drainage Facilities Assessment District No. 2 (hereinafter “DFAD No. 2” or the “District”), was formed by Resolutions 03-149, 03-150, and 03-151. There are eleven (11) tracts, two (2) vacant parcels, and other territory in the District which includes drainage facilities improvements of 173,865 square feet of detention basin and perimeter maintenance area that are located within the Vista Verde Specific Plan.

### **DFAD No. 3 (West Creek)**

In 2005, Drainage Facilities Assessment District No. 3 (hereinafter “DFAD No. 3” or the “District”), was formed by Resolutions 05-077 and 05-078. There are seventeen (17) Tracts in the District and drainage facilities improvements are 435,456 square feet including paseo channel and access road located within.



## ***II. PLANS AND SPECIFICATION***

---

### **A. 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 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 land for park, recreational, or open-space purposes.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the improvements include, but are 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.

## **B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED**

The Districts and assessments provide for the continued maintenance, servicing, administration and operation of landscape and lighting areas and associated appurtenances in and around the drainage facilities within each of the three (3) Districts.

The improvements located in the drainage facilities of the Districts generally include but are not limited to; drainage basins, channels, access roads, pumps, railing, block wall, chain link fence, structures, landscaping, irrigation systems, electric, water, landline and cell service utilities, lighting, signage, and hardscape, such as rock, decomposed granite, soil, asphalt, cement, curbing, etc.

It has been determined that the assessed parcels within each District receive special benefits from various landscape and lighting improvements that may include, but are not limited to:

- Regular inspections and review of improvement areas;
- Vegetation management
- Landscaping, cultivating, irrigating, fertilizing, spraying, and trimming for manicured plants health, growth, and beauty;
- Embankment and outlet stabilization;
- Sediment/pollution removal;
- Debris and litter control;
- Removal of plant trimmings, debris, trash, and other solid waste;
- Graffiti removal on walls and other improvements by sandblasting, cleaning, and painting;
- Pest and weed control;
- Repair, removal, or replacement of any of the improvements;
- Grading, clearing, removing debris, constructing, installing, or paving parking lots, walkways, sidewalks, basins, channels, other hardscape, water, irrigation, drainage, or electrical facilities;
- Electricity for lighting and irrigation improvements;
- Water for landscaping irrigation or maintenance of improvements.

Services provided include the necessary operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition or is necessary or convenient for the maintenance of the improvements. The continued maintenance of these improvements shall be budgeted and reviewed each fiscal year and fully or partially funded through the annual assessments.

All assessable parcels identified as being within each District share in both the cost and the benefits of the improvements. The costs and expenses associated with the improvements in each District are equitably spread among all benefiting parcels within the District and only parcels that receive special benefit from the improvements are assessed in proportion to benefit received. The funds collected from the assessments are dispersed and used for the services and operation provided within the District. Properties receive the following special benefits from each Districts landscape and lighting improvements:

- Enhanced desirability of properties through association with the improvements and the aesthetic value of green space within the area.
- 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 and landscaping.

- Environmental enhancement through improved erosion resistance, dust and debris control and reduced noise and air pollution.
- Increased sense of pride in ownership of property resulting from well-maintained improvements associated with the properties.
- Reduced vandalism and criminal activity resulting from well-maintained surroundings and amenities.
- The special enhancements of the properties that result from the above benefits.

## **C. DRAINAGE FACILITIES ASSESSMENT DISTRICT BOUNDARIES**

### **DFAD No. 1 (City Wide)**

The following table lists the residential subdivision tracts and location of the subdivisions that make up the District boundaries. The boundary of the District follows the boundaries of each tract.

TRACT	LOCATION (City-Wide)
13816	Mojave Dr to the south, Camino Valle Way to the north, between Diamond Rd and Cobalt Rd
14132	West of 3rd Ave between Talpa St and Ottawa St
14623	West of 6th Ave between Homoa Rd and Ottawa St
14721	South of Bear Valley Rd at Mesa View Dr, Sierra Rd and Rena Rd
14751	South Bear Valley Rd between Mesa View Dr and Pena Rd
14992	South of Tract 14751 on Bear Valley Rd and between Mesa View Dr and Pena Rd
15186	South of Dos Palmas Rd and west of Foxborough Way at Fox Point Rd
15297	South of Eucalyptus St
16063	At High Crest St and Hill Crest St and Park Glen and Ridgecrest Rd
16463	South of Tawney Ridge Ln at Diamond Rd, Cobalt Rd and Hook Blvd
16677	North of Far Hills Rd at Queensbury Rd
16713	South of Dos Palmas Rd, north of Rafael Way, between Amethyst Rd and Foxborough Way
16847	South of Dos Palmas Rd west of Bellflower St
16853	West of Mesa View St north of Luna Rd
16894	South of Mojave Dr, north of Versaille St, between Onyx Rd and Topaz Rd
16939 through 16944	South of Hopland, west of El Evado, north of Tawney Ridge Ln and east of Cordova Rd (Las Haciendas)
17042	South of Palmdale Rd at Monte Vista and Verbena Rds
17090	West of Mesa View St, South of La Mesa Rd, North of Nyack Rd, at McCord Ln, Trent Pl, Teryn Ct, and Iverson St
17157	South of Mojave Dr at Diamond Rd, Cobalt Rd, and Topaz Rd.
17163	South of Mojave Dr at Diamond Rd, Cobalt Rd, and Topaz Rd.
17179	At Pablo Ct, east of Arrowhead Dr
17238	Between Burwood St and Silica Dr at 5th Ave
17316	Dalmatian Way, Alpaca Lane, and McCaw Way, east of Seventh Ave
17435	Monte Vista Rd, Nyack Rd, Olivine and Verbena Rds
17661	North of Dos Palmas Rd at Del Cerro St
17692	South of Tawney Ridge Ln at Ferndale Rd
20274	North of Eucalyptus St, east of Amethyst Rd, south of Sycamore St.

### DFAD No. 2 (Vista Verde)

The following table lists the residential subdivisions, or tracts, within each subdivision, and the location of the subdivision that make up the District boundaries. The boundary of the District follows the boundaries of each tract.

TRACTS	LOCATION (Vista Verde Specific Plan Area)
3109, 1612, 7418, 15152	West of improved tracts to Bellflower Rd and south of La Mesa Rd
16107-1, 2	South of Luna Rd between Hwy 395 and Mesa View Rd
16138-1, 2, 3, 4	West of Hwy 395, south of Dos Palmas Rd, east of Mesa View Rd and north of Luna Rd
16507	South of Luna Rd between Mesa View Rd and Fremontia Rd
16536	South of Tract 16507 at Luna Rd west of Mesa View Rd
16717	North of Dos Palmas Rd at Fuchsia Ln, Barrington St, and Mesa View Rd
16741	Near 16138, at Bella Pine Rd, Bryce Ct, and Fern Hollow Way
16774	Northwest of La Mesa and Pena Rd to Hwy 395

### DFAD No. 3 (West Creek)

The following table lists the residential subdivisions, or tracts, within each subdivision, and the location of the subdivision that make up the District boundaries. The boundary of the District follows the boundaries of each tract.

TRACTS	LOCATION (West Creek)
17083	North of Hook Blvd, south of Mojave Dr and west of Brucite Rd
17111 through 17116	North of Mojave Dr, south of Tawney Ridge Ln, west of Amethyst Rd, and east of Cobalt Rd
17130 through 17135	South of Mojave Dr, west of Brucite Rd, east of Diamond Rd, north of Hook Blvd
17309 through 17311	North of Tawney Ridge Ln, south of Hopland St, between Cobalt Rd and Falling Star St
17986-1 & -2	North of tract 17112, south of tract 17115, near Flaming Arrow Pl, and Nipomo Way

### **III. METHOD OF APPORTIONMENT**

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#### **A. CODE SECTION**

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of Assessment Districts by cities for the purpose of providing certain public improvements which include the acquisition, construction, maintenance, and servicing of streetlights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that assessments be levied according to benefit rather than according to assessed value. This section states:

"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."

In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Proposition 218 provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits.

#### **B. REASON FOR THE ASSESSMENT**

The assessment is proposed to be levied to defray the costs of the acquisition, installation, maintenance and servicing of landscaping and lighting improvements.

#### **C. GENERAL BENEFIT**

Section 4 of Article XIII D provides that once a local agency, which proposes to impose assessments on property, has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessment imposed.

It has been determined that in most cases, the benefits conferred on other properties or to the public at large is more general in nature and are not considered special benefits. For example, the proper maintenance of landscaping and landscape appurtenant facilities within the Districts control dust from blowing onto properties within the Districts but may also indirectly control dust from blowing onto properties outside of the Districts. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout the Districts, but also reduces the likelihood that other properties would be affected. In addition, the proper maintenance of landscaping and landscape ornamental structures provides a positive visual experience to persons passing by the Districts. Although these examples could be considered benefits, they are clearly incidental benefits conferred by the proper maintenance of the improvements and not a direct and special benefit to any properties other than those for which the improvements are maintained. The improvements in the Districts create a common landscape theme and neighborhood identity for the parcels within each residential subdivision. Only the parcels which are within the residential subdivisions will be assessed. Accordingly, there is a direct physical and visual nexus between the parcels being assessed and the funding of the improvements that does not exist for those parcels outside of the District boundaries. Therefore, it has been determined that all

improvements provided by the Districts are considered only special benefits for assessment purposes unless otherwise noted. Any portion of the improvements and the costs associated with those improvements determined to be a quantifiable general benefit will be funded from other revenue sources and will be excluded from the special benefit assessments.

#### **D. SPECIAL BENEFIT**

Section 2(i) of Article XIII D identifies special benefit as, *“a particular and distinct benefit over and above the 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.”* determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the public improvements detailed in Section II. A., and operating costs of said public improvements, was considered and analyzed. Section 4(a) of Article XIII D states, *“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”*

Due to the close proximity of the parcels to the improvements, it has been demonstrated and determined the parcels are uniquely benefited by, and receive a direct advantage from, and are conferred a particular and distinct special benefit over and above general benefits by, said public improvements in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share.

#### **Landscaping Benefits**

Trees, landscaping, hardscaping, ornamental structures, and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each District by providing beautification, shade and positive enhancement of the community character, attractiveness, and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within each District which confers a particular and distinct special benefit upon the real property within each District.

In *The Economic Value of Trees in Urban Areas*, written by Phillip Killicoat, Eva Puzio and Randy Stringer in 2002, it is stated:

*“Increased property values, increased tax revenues, increased income levels, faster real estate sales turn-over rates, shorter unoccupied periods...have all been linked to tree and landscape presence.”*

#### **E. EQUIVALENT BENEFIT UNITS**

In order to allocate benefit fairly between the parcels, an Equivalent Benefit Unit (EBU) methodology is proposed which equates all land uses to a single-family residential parcel, thereby allowing a uniform method of assessment.

The EBU method uses the single-family home as the basic unit of apportionment. A single-family home equals one Equivalent Benefit Unit (EBU). Every other land use is converted to EBU's as described below per District. All properties in the District will be assigned benefit units and land use classifications per the County Assessor's roll. (Inaccuracies in the County data will be reviewed on a case-by-case basis as they are brought to the City's attention.)

A methodology has been developed to calculate the EBU's for other residential land uses and for non-residential parcels if applicable. Every land use is converted to EBU's.

The following tables by District provide the weighting factors to various land-use types and parcel sizes as reported by the most current year's San Bernardino County Assessor's Secured Roll, which determines each parcel's EBU assignment:

#### **DFAD No. 1 (City Wide)**

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	1,821	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	1,114	PER BENEFIT UNIT
<b>TOTALS</b>		<b>2,935</b>	

#### **DFAD No. 2 (Vista Verde)**

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	1,101	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	145	PER BENEFIT UNIT
<b>TOTALS</b>		<b>1,246</b>	

#### **DFAD No. 3 (West Creek)**

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	668	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	827	PER BENEFIT UNIT
<b>TOTALS</b>		<b>1,495</b>	

#### **Exempt Properties**

Publicly-owned open space including, but not limited to, the parks, recreation fields or other vacant lands are not assessed since the property exists for the benefit of other land uses in the City and the District. Vacant property that cannot be developed for residential, commercial or industrial uses is not assessed. This includes, but is not limited to, public streets, utility easements, rights-of-way, common areas, landlocked parcels and parcels that are too small for development. Additionally, utility rights-of-ways, easements, drainage channels, drainage basins, and parcels that are used solely for the purpose of accessing entry to other parcels, and those parcels that have been vacated by the City that have little to no value and do not benefit from the improvements are also exempted from assessment.

#### **F. ASSESSMENT RANGE FORMULA**

Over time, District budgets may be impacted by inflation. In an effort to minimize this impact on the Districts and ensure the long life of the improvements, an Assessment Range Formula for inflation was included as part of the Maximum Assessment Rate presented to property owners when the Districts were formed. The formula, as described herein, provides for an annual inflationary adjustment to the Maximum Assessment Rate that may be imposed each year without requiring the extensive procedure and cost of balloting for normal operational cost



increases. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to the assessment amounts without requiring costly noticing, mailing, and ballot procedures, which would further increase the assessments.

The Consumer Price Index (CPI), as developed by U.S. Bureau of Labor Statistics (BLS), is used to calculate the annual inflationary adjustment to the Maximum Assessment Rate for each District. Each fiscal year the City shall identify the annual percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year. This annual percentage change in the CPI is generally established based on the percentage change from January to January as determined by the BLS for urban consumers for the Riverside-San Bernardino-Ontario Area. This percentage difference shall then be used to establish the increase to the Maximum Assessment Rate. Should the BLS revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system. For Fiscal Year 2023/2024, the percentage difference from January 2022 to January 2023 is 7.33%.

The table below summarizes the Fiscal Year 2023/2024 Maximum Assessment Rate increases:

DISTRICT	FY 2022/2023 MAXIMUM ASSESSMENT RATE	FY 2023/2024 PERCENT (%) INCREASE	FY 2023/2024 MAXIMUM ASSESSMENT RATE
DFAD No. 1	\$221.75	7.33%	\$238.01
DFAD No. 2	\$64.88	7.33%	\$69.64
DFAD No. 3	\$139.93	7.33%	\$150.19

The Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate shall be calculated independent of the District's annual budget and proposed assessment. Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Modifications to the method of apportionment that increase the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.

The following tables summarize the Fiscal Year 2023/2024 applied assessment rate, Maximum Assessment Rate, and the anticipated total assessment for each District:

### DFAD No. 1 (City Wide)

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	1,821	\$216.46	\$238.01	\$394,173.66
PLANNED SINGLE-FAMILY RESIDENTIAL	1,114	\$1.00	\$1.00	1,114.00
<b>TOTALS</b>	<b>2,935</b>			<b>\$395,287.66</b>

### DFAD No. 2 (Vista Verde)

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	1,101	\$69.63	\$69.64	\$76,662.63
PLANNED SINGLE-FAMILY RESIDENTIAL	145	\$1.00	\$1.00	145.00
<b>TOTALS</b>	<b>1,246</b>			<b>\$76,807.63</b>

### DFAD No. 3 (West Creek)

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	668	\$128.86	\$150.19	\$86,078.48
PLANNED SINGLE-FAMILY RESIDENTIAL	827	\$1.00	\$1.00	827.00
<b>TOTALS</b>	<b>1,495</b>			<b>\$86,905.48</b>

## **IV. DISTRICT BUDGET**

---

### **A. DESCRIPTION OF BUDGET ITEMS**

#### **Utilities**

**Electricity** – Provides electricity to the irrigation system and landscape lighting facilities within the District.

**Water** – Provides water for the landscaping, trees, and shrubs within the District.

**Telephone** – Furnishes the cost for the communication cell service and landlines of the irrigation system within the District.

#### **Administration**

**City Administration** – Funds the costs of all departments and staff of the City for coordination of activities of administration, the cost of legal services related to the Districts, and any required procedural publications or mailings and public hearing notices.

**Consulting Services** – Annual district administration, including drafting the Engineer's Report, calculating and submitting assessments to the County of San Bernardino, answering property owner questions, and assisting the City with various related tasks.

**County Fees** – County Auditor / Controller charge for placing assessments on property tax bills.

#### **Maintenance**

**Maintenance Staff Salary & Benefits** – Funds the costs of City employees dedicated to the operations and maintenance, and servicing, of the District.

**Contract Services** – Furnishes the contractual costs associated with the company providing the operations and maintenance, and servicing, of the District.

**Grounds Maintenance** - Funds the costs associated with the purchasing of materials and supplies of the District, such as plant material, fertilizer, stakes, concrete repair, etc.

**Irrigation Maintenance** – Funds the costs associated with the irrigation materials and facilities of the District, such as controller, valves, bubbler, sprinkler heads, irrigation pipe, etc.

**Infrastructure Repairs**– Funds block wall repairs.

**Vehicles and Equipment** – Funds the costs for maintaining, repairing and fueling City vehicles used during the maintenance of improvements within the District.

**Building Maintenance** – Funds the costs to maintain structure and ground area.

**Tools and Small Equipment** – Funds the costs of small tools and equipment used in the process of maintaining the District improvements.

**Vandalism/Accidents** – Furnishes the replacement or repair of District systems and facilities due to acts of vandalism or vehicular accidents. Every effort shall be made to recover these costs through restitution or insurance.

## Contribution/Collection/Balances

**General Benefit Contribution** – Represents the City’s contribution to the District for any general benefit that the improvements within the District may have on other properties or the public at large.

**Reserve Collection/Contribution** – Reserve used for upfront maintenance expenses until county apportionment is received.

**Fund Balance** – Balance of remaining funds.

## Levy Information

**Balance to Levy** – The total amount assessed and applied at the County level or handbilled if parcel cannot be assessed on property tax bill to pay for maintenance expenses (Direct and Indirect Cost).

**Equivalent Benefit Unit** – The total Equivalent Benefit Units within the Districts applied to the parcels based on land use classification.

**Assessment Rate** – This amount represents the rate being applied to each parcel’s individual EBU. The Levy per EBU is the result of dividing the “Special Assessment to Levy” by the Total EBUs for the fiscal year.

**Maximum Assessment Rate** – This is the rate per EBU approved by property owners, in accordance with Proposition 218, adjusted by the CPI as described above.

A variance may be seen between the Assessment Rate and the Maximum Assessment Rate. The variance occurs because the Special Assessments required to meet expenses for the current fiscal year are below the maximum level.

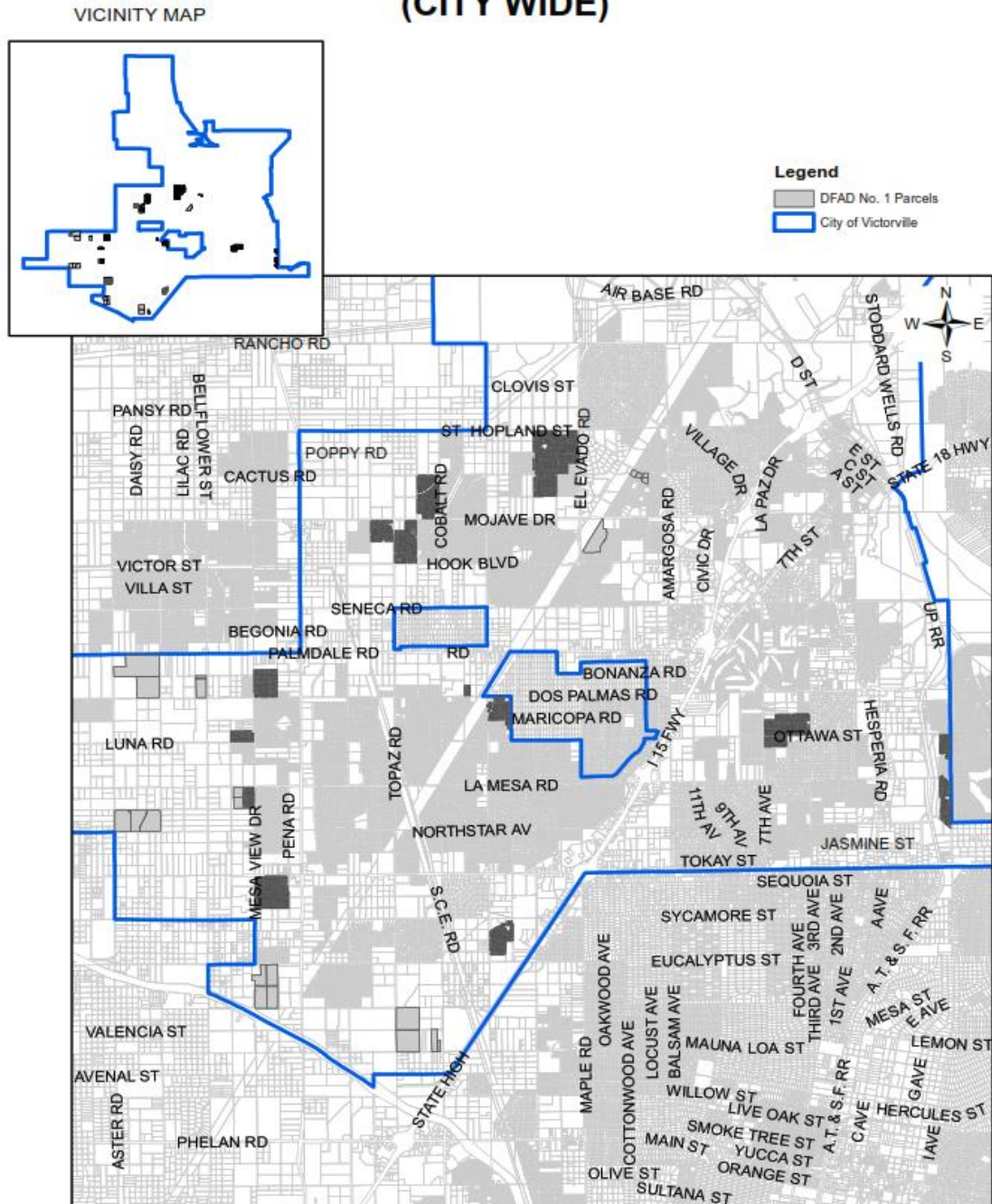
## B. DFAD BUDGETS

FISCAL YEAR 2023/2024 BUDGETS			
DESCRIPTION	DFAD No.1 City-Wide	DFAD No. 2 Vista Verde	DFAD No. 3 West Creek
UTILITIES-ELECTRICITY	\$100	\$450	\$100
UTILITIES-WATER USAGE	5,000	2,500	100
TELEPHONE	1,000	350	900
<b>UTILITIES SUB-TOTAL</b>	<b>\$6,100</b>	<b>\$3,300</b>	<b>\$1,100</b>
CITY ADMINISTRATION	\$3,300	\$0	\$500
CONSULTING SERVICES	1,500	1,500	1,500
COUNTY FEES <sup>(1)</sup>	881	374	449
<b>ADMINISTRATION SUB-TOTAL</b>	<b>\$5,681</b>	<b>\$1,874</b>	<b>\$2,449</b>
MAINTENANCE STAFF SALARY AND BENEFITS	\$171,308	\$56,370	\$44,286
CONTRACT SERVICES	76,825	3,125	26,825
GROUNDS MAINTENANCE	11,400	0	1,200
IRRIGATION MAINTENANCE	4,575	800	200
INFRASTRUCTURE REPAIRS	5,000	0	300
VEHICLES AND EQUIPMENT	5,700	0	0
TOOLS AND SMALL EQUIPMENT	7,000	0	0
VANDALISM/ACCIDENTS	55,000	0	1,000
<b>MAINTENANCE SUB-TOTAL</b>	<b>\$336,808</b>	<b>\$60,295</b>	<b>\$73,811</b>
<b>EXPENDITURE BUDGET</b>	<b>\$348,589</b>	<b>\$65,469</b>	<b>\$77,360</b>
GENERAL BENEFIT CONTRIBUTION	\$0	\$0	\$0
RESERVE COLLECTION/CONTRIBUTION	46,699	11,339	9,546
<b>FUND BALANCE</b>			
BEGINNING BALANCE 2023	\$3,374,213	-\$797	\$147,614
PLANNED CAPITAL EXPENDITURES	0	0	0
PROJECTED ENDING BALANCE 2024	\$3,420,912	\$10,542	\$157,160
<b>BALANCE TO LEVY</b>	<b>\$395,288</b>	<b>\$76,808</b>	<b>\$86,905</b>
Equivalent Benefit Units-Built	1,821	1,101	668
Equivalent Benefit Unit-Not Built	1,114	145	827
<b>FY 2023/24 Assessment Rate</b>	<b>\$216.46</b>	<b>\$69.63</b>	<b>\$128.86</b>
<b>FY 2023/24 Assessment Rate Not Built</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>
<b>Max. Allowable Assessment per Benefit Unit- Built</b>	<b>\$238.01</b>	<b>\$69.64</b>	<b>\$150.19</b>
<b>Max. Allowable Assessment per Benefit Unit-Not Built</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>

<sup>(1)</sup> County fees are not included in the City's budget but are added on top of the City's budgeted expenses.

## V. DISTRICT BOUNDARY MAPS

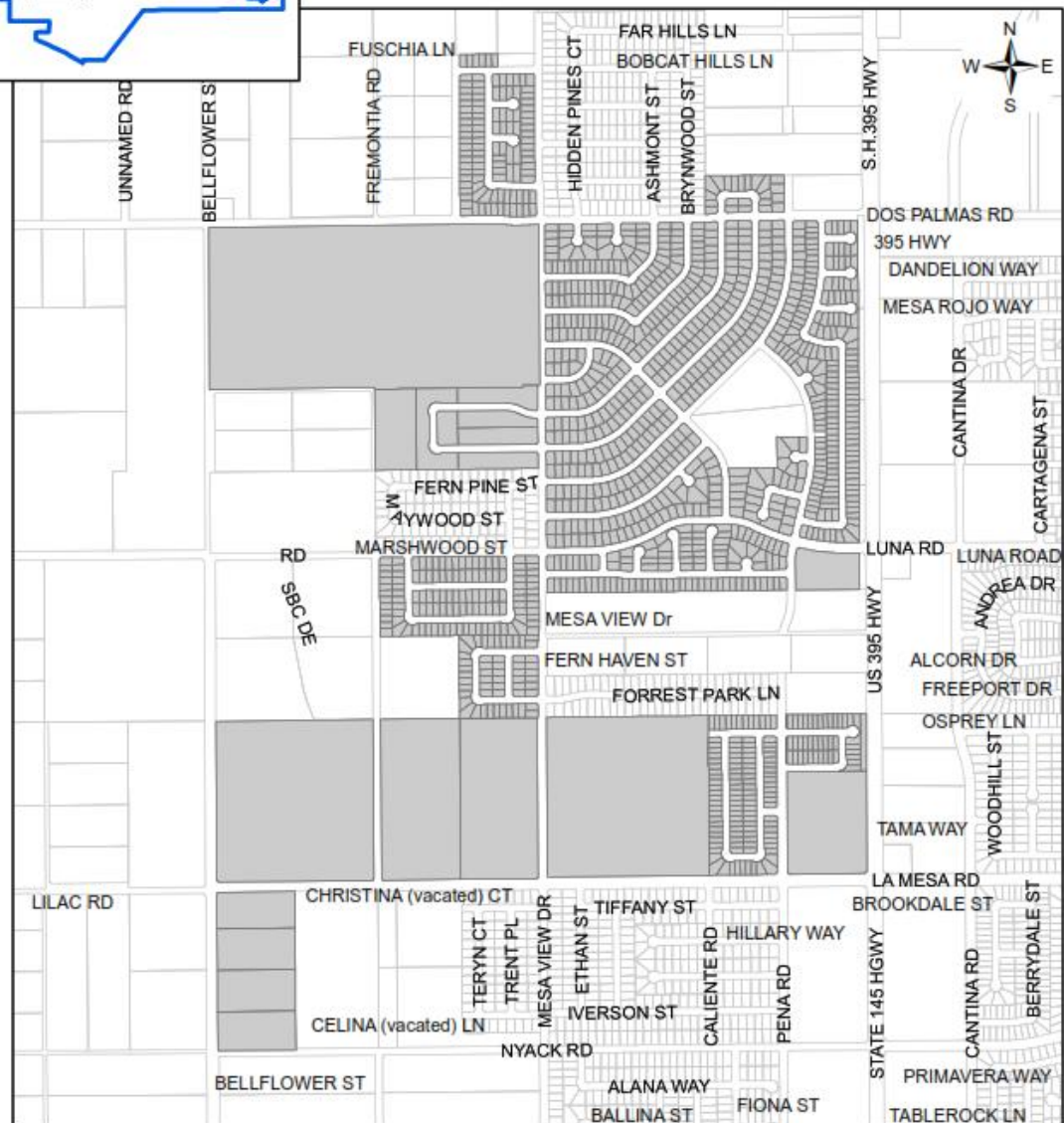
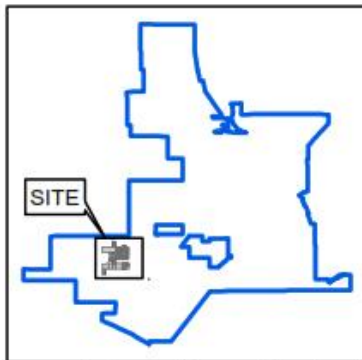
### CITY OF VICTORVILLE DRAINAGE FACILITIES ASSESSMENT DISTRICT NO. 1 (CITY WIDE)





# CITY OF VICTORVILLE DRAINAGE FACILITIES ASSESSMENT DISTRICT NO. 2 (VISTA VERDE)

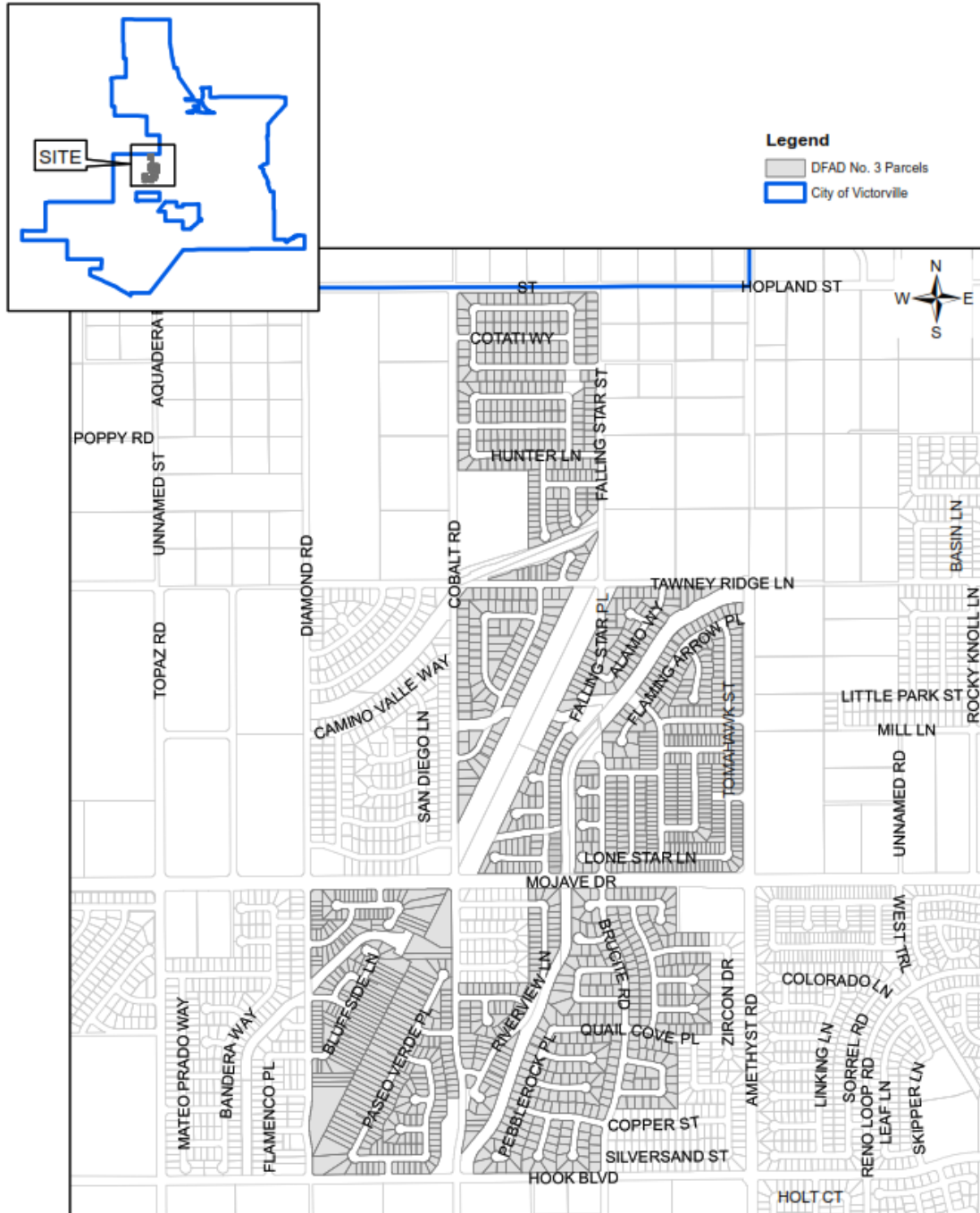
VICINITY MAP





# CITY OF VICTORVILLE DRAINAGE FACILITIES ASSESSMENT DISTRICT NO. 3 (WEST CREEK)

VICINITY MAP



## **VI. ASSESSMENT ROLLS**

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The proposed assessment amounts for fiscal year 2023/2024 for the Districts are hereby incorporated in this report. Parcel identification, for each lot or parcel identification for each lot or parcel within the District shall be the Assessor Parcel Numbers as shown on the San Bernardino County Assessor's map.

The listing of parcels and the amount of assessment to be levied shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in fiscal year 2023/2024.

If any parcel submitted for assessment is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate.



# **City of Victorville**

## **Consolidated Report Landscape Maintenance Assessment Districts Nos. 1, 2, 3, 4, 5, 6, 7, & 8**

**2023/2024 ENGINEER'S REPORT**

Intent Meeting: June 6, 2023  
Public Hearing: June 20, 2023

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

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



# **ANNUAL PRELIMINARY ENGINEER'S REPORT AFFIDAVIT**

## **Consolidated Report Landscape Maintenance Assessment Districts Nos. 1, 2, 3, 4, 5, 6, 7, & 8**

### **City of Victorville San Bernardino County, State of California**

This Report describes Landscape Maintenance Assessment Districts Nos. 1, 2, 3, 4, 5, 6, 7, and 8 therein including the improvements, budgets, parcels, and proposed 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 San Bernardino 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 \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
Brian Gengler, City Engineer  
R.C.E No. 44730

By: \_\_\_\_\_  
Michelle Laase  
Willdan Financial Services  
Project Manager

By: \_\_\_\_\_  
Tyrone Peter, PE # C81888  
Willdan Financial Services  
Assessment Engineer

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved, and confirmed by the City Council of the City of Victorville, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

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## **I. OVERVIEW**

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### **A. INTRODUCTION**

The City of Victorville (City) Landscape Maintenance Assessment Districts 1, 2, 3, 4, 5, 6, 7, and 8 (LMADs) annually levy and collect special assessments in order to maintain landscape improvements. These improvements are located within eight (8) Landscaping and Lighting Act Landscape Maintenance Assessment Districts (Districts) established pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Report (Report) describes the LMADs therein, annexations, any changes to the Districts, and the proposed assessments for Fiscal Year 2023/2024. The proposed assessments presented in this Report are based on the historical and estimated costs to maintain the improvements that provide special benefits to properties within the Districts therein. The costs of improvements and the annual levy include the expenditures, deficits, surpluses, revenues, and reserves associated with those improvements. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefits.

This Report for the Districts has been prepared pursuant to Sections 22622, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the 1972 Act. The Report and the proposed assessments contained herein have been prepared in accordance with said requirements and the provisions of the California Constitution Article XIII D.

This Report, certified by a licensed civil engineer, details the Districts, and includes plans and specifications of the improvements; an estimate of the costs of the improvements, including maintenance and servicing; a diagram, i.e., maps of the Districts showing the boundary of the Districts, the parcels or lots which benefit, and an estimate of costs of the improvements, maintenance, and servicing. Once the Report is completed, it is presented to the Victorville City Council (City Council), acting as the legislative body for the Districts, for its review. The City Council may approve the Report as presented or may order amendments to the Report and approve the Report as modified.

After the initial approval of the preliminary Report, the City Council shall adopt the Resolution of Intention which declares its intent to levy and collect assessments within the Districts, which includes a description of the improvements, the maintenance and servicing of those improvements, refers to the assessment Districts by their distinctive designations, may refer to the Report for the details of the Districts, and sets the time and place for a public hearing on the levy of the proposed annual assessments.

At the public hearing, the City Council will consider any public testimony in favor and/or opposing the assessments to fund the continued maintenance and servicing of the improvements. In conjunction with this hearing, any new or increased assessments over the approved maximum assessment rate will require confirmation of the assessments through a property owner protest ballot proceeding pursuant to the provisions of the California Constitution Article XIII D. For Fiscal Year 2023/2024, there is no proposed rate increase in excess or above the maximum rate of each District.

Following consideration of public comments and protests at the 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 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.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the County of San Bernardino Assessor’s Office. The County of San Bernardino Auditor-Controller uses APNs and specific Fund Numbers to identify properties on the tax roll assessed for special District benefit assessments.

## **B. HISTORICAL BACKGROUND**

The residential subdivision plans for the tracts within LMAD Nos. 1, 2, 3, 5, 6, 7, and 8 were submitted to the City by developers and were approved with certain conditions. One such condition required a means to fund the perpetual maintenance of landscaping within the public right-of-ways and dedicated easement areas. In order to meet this condition, the developer, as sole-owner of the subdivision property, petitioned the City to form an assessment district. The LMADs were formed by City Council Resolutions in accordance with the Landscape and Lighting Act of 1972, which is Part 2, Division 15 of the California Streets and Highways Code, in order to provide a funding source for the administration, operations and maintenance, and servicing of the landscaping within the District. Each parcel within the LMADs is assessed at a rate equitable to the budget, not exceeding the maximum allowable rate as identified in section III.F of this report. Future improvement parcels are assessed \$1.00 annually until such a time the improvements are constructed.

### **LMAD No. 1**

In 1987, Landscape Maintenance Assessment District No. 1 (hereinafter “LMAD No. 1” or the “District”), was formed by Resolutions 87-62, 87-63, and 87-64. The District consists of 50 Tracts and 751,874 square feet of landscaped area located throughout the City.

### **LMAD No. 2**

In 1989, Landscape Maintenance Assessment District No. 2 (hereinafter “LMAD No. 2” or the “District”) was formed by Resolutions 89-238, 89-239, and 89-240. The District consists of 18 Tracts and 696,838 square feet of landscaped area located within the Eagle Ranch Specific Plan boundaries in the City.

### **LMAD No. 3**

In 1990 Landscape Maintenance Assessment District No. 3 (hereinafter “LMAD No. 3” or the “District”), was formed by Resolutions 90-019, 90-020, and 90-021.

Originally, the Developer subdivided all of the single-family parcels of the Master Tract, Tract Map No. 13843. However, in 1996 the economy was recovering from a depression, the closure of military bases (locally George Air Force Base), and stagnant new home sales. So, the Developer reverted all of the undeveloped single-family subdivisions to acreage with an agreement, dated November 18, 1997, (1997 Agreement) to pay the full landscape maintenance assessment district fees for those reverted areas so there were sufficient funds for the continued maintenance of the landscaping and irrigation installed. This agreement remains in place for two undeveloped parcels: 3104-231-01 and 3104-231-12.

The District consists of 17 Tracts and 747,054 square feet of landscaped area located within the Brentwood Specific Plan in the City.



**LMAD No. 4**

Property owner improvements for Old Town were submitted and approved with certain conditions. One such condition required a means to fund the perpetual maintenance of landscaping within the public right-of-way and dedicated easement areas. In order to meet this condition, the property owners petitioned the City to form an assessment district. In 1995, Landscape Maintenance Assessment District No. 4 (hereinafter “LMAD No. 4” or the “District”), was formed by Resolutions 95-107, 95-108, and 95-109. The District consists of twenty-six (26) properties and 10,018 square feet of landscaped area located in Old Town in the City.

**LMAD No. 5**

In 2002, Landscape Maintenance Assessment District No. 5 (hereinafter “LMAD No. 5” or the “District”), was formed by Resolutions 02-021, 02-022, and 02-023. The District consists of 13 Tracts and 762,905 square feet of landscaped entry monuments, street and sidewalk, and channel landscape area that are located throughout the Vista Verde Specific Plan.

**LMAD No. 6**

In 2003, Landscape Maintenance Assessment District No. 6 (hereinafter “LMAD No. 6” or the “District”), was formed by Resolutions 03-050, 03-051, 03-052 and 03-053. The District consists of 108 Tracts and 734,892 square feet of landscaped area located throughout the City.

**LMAD No. 7**

In 2004, Landscape Maintenance Assessment District No. 7 (hereinafter “LMAD No. 7” or the “District”), was formed by Resolutions 04-036, 04-037, 04-038 and 04-039. There are six (6) Tracts in the District and existing landscaping improvements are 32,416 square feet within the Talon Ranch development area.

**LMAD No. 8**

In 2005, Landscape Maintenance Assessment District No. 8 (hereinafter “LMAD No. 8” or the “District”), was formed by Resolutions 05-073 and 05-074. There are twenty (20) Tracts in the District and existing landscaping improvements are 1,129,932 square feet within the West Creek development area.

## **II. PLANS AND SPECIFICATION**

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### **A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

As applicable or may be applicable to the Districts, 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 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 land for park, recreational, or open-space purposes.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the improvements include, but are 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.

## **B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED**

The Districts and assessments provide for the continued maintenance, servicing, administration and operation of landscaped areas and associated appurtenances for each of the eight (8) Districts.

The improvements located in and serviced by the Districts generally include; landscaping, irrigation systems, electric, water, landline and cell service utilities, signage, monuments, structures, walls, paseos/corridor access, trailheads, medians and hardscape, such as rock, decomposed granite, soil, curbing, etc.

It has been determined that the assessed parcels within each District receive special benefits from various landscape improvements that may include, but are not limited to:

- Repair, removal, or replacement of any of the improvements;
- Grading, clearing, removing debris, constructing, installing, or paving parking lots, walkways, sidewalks, other hardscape, water, irrigation, drainage, or electrical facilities;
- Landscaping, cultivating, irrigating, fertilizing, weed and pest control, and trimming for manicured plants health, growth, and beauty;
- Removal of plant trimmings, debris, trash, and other solid waste;
- Graffiti removal on walls and other improvements by sandblasting, cleaning, and painting;
- Electricity for irrigation improvements;
- Water for landscaping irrigation or maintenance of improvements.

Services provided include the necessary operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition or is necessary or convenient for the maintenance of the improvements. The continued maintenance of these improvements shall be budgeted and reviewed each fiscal year and fully or partially funded through the annual assessments. A listing of the improvement areas is identified under the Improvement Section of this Report.

All assessable parcels identified as being within each District share in both the cost and the benefits of the improvements. The costs and expenses associated with the improvements in each District are equitably spread among all benefiting parcels within the District and only parcels that receive special benefit from the improvements are assessed in proportion to benefit received. The funds collected from the assessments are dispersed and used for the services and operation provided within the District. Properties receive the following special benefits from each Districts landscape improvements:

- Enhanced desirability of properties through association with the improvements and the aesthetic value of green space within the area.
- 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 and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control and reduced noise and air pollution.
- Increased sense of pride in ownership of property resulting from well-maintained improvements associated with the properties.
- Reduced vandalism and criminal activity resulting from well-maintained surroundings and amenities.
- The special enhancements of the properties that result from the above benefits.

### C. LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT BOUNDARIES

The Districts' boundaries follow the boundaries of each subdivision, tract and parcel included therein. The following tables list the residential subdivisions, tracts, or in the case of LMAD No. 4, the parcels, within each subdivision, and location of the subdivisions that make up each District's boundaries:

TRACT	LMAD No.1
9927	Swc Yates Rd, Petite St, At Arrowhead Dr
10965	Swc Hook Blvd & Rosemary Dr.
11131	Nec Seneca Rd & Karen Dr
11796	Sec 5Th Ave & Silica Dr To 7Th Ave N Of Bear Valley Rd
11837	Abutting El Evado Rd & South Of La Mesa Rd
11838	Abutting La Mesa Rd, East Of El Evado Rd, & West Of Amargosa Rd
11839	Abutting El Evado Rd, South Of La Mesa Rd, & North Of Oro Grande Wash
12328	Sec Northstar Ave & Amethyst Rd
12534	Nwc Mojave Dr & Amargosa Rd
12712	Sec Hook Blvd & El Evado Rd
12745	Swc Northstar Ave & Amethyst Rd
13164	South Nisqualli Rd Between 1st Ave And 2nd Ave
13311	Nec Bear Valley Rd & Topaz Rd
13535	Abutting Nisqualli Rd, West Of Cypress Ave, South Of Winona St, & East Of Ninth Ave
13590	Sec La Mesa Rd & Cobalt Rd
13743	Sec Nisqualli Rd & Third Ave
13760	Sec La Mesa Rd & Jade Rd
13815	Nec Hook Blvd & El Evado Rd
13819	Abutting Mojave Dr & Joshua St, East Of Ashley Glen Dr, & West Of Arlette Dr
13841	Sec La Mesa Rd & Pacoima Rd
13891	Abutting Mojave Dr & Joshua St, East Of Ashley Glen Dr, & West Of Arlette Dr
13908	Nwc Tawney Ridge Ln & Amargosa Rd.
13937	Sec Luna Rd & Petaluma Rd
14035	Nwc Rancho Rd & Village Dr
14052	Swc Luna Rd & Cobalt Rd

TRACT	LMAD No.1 (continued)
14053	Swc Luna Rd & Princeton Dr
14054	Sec Luna Rd & Topaz Rd
14057	Nwc La Mesa Rd & Pacoima Rd
14059	Nec La Mesa Rd & Amethyst Rd
14060	Sec Luna Rd & Amethyst Rd
14085	Nwc Amethyst Rd & Onyx Pl
14086	Sec Mojave Dr & Cobalt Rd
14104	Swc Topaz Rd & Luna Rd
14160	Swc Topaz Rd & Redrock Rd
14336	Abutting Amethyst Rd, North Of Bear Valley Rd, South Of Northstar Ave, & East Of Jade Rd
14403	Swc Silica Dr & First Ave
14417	Swc Tawney Ridge Ln & El Evado Rd
14482	Sec Nisqualli Rd & First Ave
14538	West Of Arrowhead Dr & South & North Of Winona St
14678	Nec Bear Valley Rd & Cantina Dr
14969	Abutting La Mesa Rd, East Of Amethyst Rd, & West Of Sundown Rd
15049	Abutting Luna Rd, East Of The Law Corridor, West Of Amethyst, & South Of Dos Palmas Rd
15050	Abutting Luna Rd, East & West Of Amethyst, & South Of Dos Palmas Rd
15051	Abutting Luna Rd, East Of Amethyst, & South Of Dos Palmas Rd
15052	North Of Luna Rd, East Of Amethyst, & South Of Dos Palmas Rd
15186-1 to 7	North Of Luna Rd, East & West Of Amethyst, & South Of Dos Palmas Rd
15394	Sec Bear Valley Rd & Topaz Rd
15456	Abutting Amethyst Rd, North Of Bear Valley Rd, & South Of Northstar Ave
16247-1 to 6	Sec Eleventh Ave & Ottawa St
16328	Nwc Cobalt Rd & Dos Palmas Rd

TRACT	LMAD No. 2
14062	South Of Redrock Rd, East of Cantina Dr, West of Topaz Rd, and North of Honey Bear Ln.
14558	West of Eagle Ranch Parkway and North of Redrock Rd.
14559	Southwest corner of Mesa Linda Ave and La Mesa Rd.
14560	Southeast corner of Mesa Linda Ave and La Mesa Rd.
14685	Northeast corner of Cantina Ave and Creosote Dr.
14686	South of La Mesa Rd, West of Topaz Rd, South of Redrock Rd, and East of Mesa Linda Ave.
14793	Southwest corner of La Mesa Rd and Topaz Rd.
15144	Northwest corner to Topaz Rd and Redrock Rd.
15712	South of Redrock Rd, East of Eagle Ranch Park, South of La Mesa RD, and East of Topaz Rd.
15713	Southeast corner of Mesa Linda Ave and Eagle Ranch Parkway.
16086	Southeast corner of Cantina Dr and Eagle Ranch Parkway.
16087	Northeast corner of Cantina Dr and Eagle Ranch Parkway.
16122	South and West of Eagle Ranch Parkway, East of Cantina Dr, and North of Redrock Rd.
16124	South of Luna Rd, East of Mesa Linda Ave, North of La Mesa Rd, and West of Topaz Rd.
16131	Southwest corner of Eagle Ranch Parkway and Honeybear Ln.
16241	Southeast corner of Luna Rd and Cantina Dr.

TRACT	LMAD No. 3
13843	Master Tract for Brentwood Development
13996	Southeast corner of Reno Loop West and Hook Blvd
13997	Northeast corner of Hook Blvd & Skippler Ln.
13999	Northwest corner of Reno Loop East and Hook Blvd.
14000	Southwest corner of Reno Loop East and Hook Blvd.
14002	Northwest Corner of Seneca Rd and El Evado Rd.
15479	North of Reno Loop North, South of Mojave Dr, East of West Trail, and West of East Trail.
16197	Northwest corner of Reno Loop West and Hook Blvd.
16220	South of Reno Loop North, West of the northeast Paseo, West of the northwest Paseo, North of Brentwood Park.
16280	Northeast corner of Reno Loop East and Hook Blvd.
16281	Southwest corner of Reno Loop West and Hook Blvd.
16282	Southwest corner of Reno Loop West and Reno Loop East.
16283	Northeast corner of Reno Loop West and Hook Blvd.
16284	Southwest corner of Reno Loop East and South Trail.
16285	Southeast corner of Reno Loop East and Hook Blvd.
16446	Southwest corner of Mojave Dr and West Trail.
16590	Northeast corner of Reno Loop East and East Trail.
Undeveloped SFR	Southeast corner of Mojave Dr & East Trail



TRACT	LMAD No. 4
Parcel Map 47821	Seventh, A St, Ninth, D St
047821216	Town of Victor Lots 1,2,3 and 4 BLK 7 EX NWLY 20 ft thereof
047821217	Town of Victor Lots 5 and 6 BLK 7 EX NWLY 20 ft thereof and EX SWLY 3.5 FT SD LOT 6 BLK 7
047821219	Town Victor LOTS 7 and 8 and SWLY 3 1/2 ft LOT 6 BLK 7 EX ST
047821220	Town Victor LOTS 9, 10, 11, 12, 13, and 14 BLK 7 EX ST - Combo Request -
047821301	Town Victor LOT 14 BLK 17
047821302	Town Victor LOT 13 BLK 17
047821303	Town Victor LOT 12 BLK 17
047821304	Town Victor LOTS 10 and 11 BLK 17
047821305	Town Victor LOTS 8 and 9 BLK 17
047821306	Town Victor LOTS 6 and 7 BLK 17
047821307	Town Victor LOTS 4 and 5 BLK 17
047821312	Town of Victor LOTS 1, 2, and 3 BLK 17
047821605	Town Victor LOTS 13, 14 and 15 BLK 27
047821616	Town Victor LOTS 16, 17, 18, 19, and 20 BLK 27 EX ST
047822120	Town Victor LOTS 26,27 and 28 BLK 6
047822122	Town Victor LOTS 15, 16, and 17 BLK 6 EX ST SEE Separate Assessment per SEC. 2188.2, R & T Code, Tax Rate Area 1207 Parcel
047822126	Town Victor Lots 20, 21, 22, 23, 24 and 25 BLK 6
047822127	Town Victor Lots 18 and 19 BLK 6
047822401	Town Victor Lots 15, 16, and 17 BLK 16 See Separate Assessment per SEC 2188.2 R and T Code Tax Rate Area 1207 Parcel 05531103
047822402	Town Victor Lots 18, 19 and 20 BLK 16
047822403	Town Victor Lots 21 and 22 BLK 16
047822404	Town of Victor Lots 23 and 24 BLK 16
047822405	Town Victor Lots 25, 26, 27 and 28 BLK 16 EX ST
047822501	Town Victor Lots 21, 22, and 23 BLK 26 EX ST
047822513	Town of Victor S 14.30 FT E 68 FT Lot 27 and E 68 Ft Lot 28 BLK 26
047822515	Tow of Victor Lots 24, 25, 26, 27 and 28 BLK 26 EX S 14.30 FT E 98 FT Lot 27 and EX E 98 FT Lot 28

TRACT	LMAD No 5
3109, 1612, & other territory	Parcel Maps located west of improved tracts to Bellflower Rd and south of La Mesa Rd
16107-1, 2	Tract Map 16107 boundaries are south of Luna Rd between Hwy 395 and Mesa View Rd
16138-1 to 4	Tract Map 16138 boundaries are within Hwy 395, Dos Palmas Rd, Mesa View Rd and Luna Rd
16507	Tract Map 16507 boundaries are south of Luna Rd between Mesa View Rd and Fremontia Rd
16536	Tract Map 16536 boundaries are south of Tract 16507 at Luna Rd west of Mesa View Rd
16717	Tract Map 16717 boundaries are north of Dos Palmas Rd at Fuchsia Ln, Barrington St, and Mesa View Rd
16741	Tract Map 16741 is a subdivision map of Tract Map 16138-1 Lot A
16774	Tract Map 16774 boundaries are northwest of La Mesa and Pena Rd to Hwy 395 (150 lots)

TRACT	LMAD No. 6
5764, 6785, 7225, 8399	Rancho, El Evado; Canterbury; Eucalyptus; Village
9114, 9139, 10342	Second Ave; 3rd, Burwood; Verbena
10346, 10350	Bellflower; Dos Palmas
13318, 13324, 13411	Braceo; Monte Vista; Pena, Lindero
13535, 13537	Cypress, Nisqualli; Mojave, Joshua
13542, 13624	Hook, Mesa Linda; Eucalyptus
13637, 13638	HWY 395, Mesa; Mesa, Mesa Linda
13641, 13644	Topaz, Eucalyptus; Mesa, Topaz
13816, 14057	Diamond, Cobalt; Cordova, Tawney
14183, 14521	Topaz, Bizcane; Ninth, Ottawa
14623, 14647	Arrowhead, Ottawa; Winona, Seventh
14751, 15294	Topaz, Dawn; Mesa View, Pena
15295, 15456	Mesa View, Joshua; Amethyst, Starshine
16463, 16524	Diamond, Tawney Ridge; Topaz, Dos
16632, 16719	Princeton; Mojave, Onyx
16720, 16755	Eucalyptus; Mesa View, La Mesa
16777, 16778	Cypress; Cypress, Ottawa
16792, 16807	<i>Feather Rock; Amargosa, Harlow</i>
16843, 16844	Dos Palmas, Topaz;
16856, 16861	Mesa View, Forrest; Arrowhead
16905, 16936	Cantina; Cypress, Greyrock
16955, 16994	Tawney Ridge, El Evado; Cantina
17047, 17089	3rd, Nisqualli; Mesa Linda, Verano
17090, 17157	Mesa View, La Mesa; Topaz, Hook
17179, 17241	Seventh, Talpa; Third, Silica

TRACT	LMAD No. 6 (continued)
17316, 17426	Seventh, Ottawa; Talpa Third
17595, 18218	La Mesa, Evelyn; Silica, Second
39416, 39509	Hopland, Cobalt, Northstar
40533, 47215	Mojave, Mesa; Rancho
48002	Seneca, Green
9636, 9637, 9638	Nassau, Milburn; Mesa View
14062-1, 14132-1, 14751	Mesa View, La Mesa; Talpa, 3rd; Bear Valley, Pena
14798-1, 15363-1	Burwood, Third; Mojave, Ferndale
15310-1,2,3,4	Mesa Linda, La Mesa
15598-1,2,3,4,5	Capistrano, Desert Lily
15896-1, 16718-1	Winona, Ninth; Botella
15973-1,3,4	Sequoia, Mesa Linda, Sierra
16063-1,2,3	Ridgecrest, Bluffcrest, Park Glen
16242-1,2; 16479-1,2	Richmond; Quail Cove, Amethyst
16244-1,2	Arrowhead, Ottawa
16574-1,2,3,4,5	Breckenridge, Dos Palmas
16887-1,2	HWY 395, Eucalyptus
17163-1; 17292-1,2	Cordoba, Hillendale; Mesa View
14499	High Crest St , High Vista St
14721	S Bear Valley, Pena
14741	NE Topaz, Luna
14992	NE Topaz, Luna
20274	SE Sycamore, Amethyst

TRACT	LMAD No. 7
Other Territory	Other Territory boundaries are located between Hwy 395, Ojo Caliente St, Cartagena St and Luna Rd
15081	Tract Map 15081 boundaries are the southwest corner area of Dos Palmas Rd and Topaz Rd to Luna Rd
15395	Tract Map 15395 boundaries are the northeast corner area of Mesa Linda Ave at Luna Rd and Ava Loma St
15396	Tract Map 15396 boundaries are north of Tract 15395 on the northeast corner of Mesa Linda Ave at Ava Loma St to Ojo Caliente St
15399	Tract Map 15399 boundaries are Mesa Linda Ave to Ojo Caliente St to Cartagena St to Ava Loma St
15400	Tract Map 15400 boundaries are Mesa Linda Ave to Ava Loma St to Cartagena St to Luna Rd
16489	Tract Map 16489 boundaries are the southeast corner area of Luna Rd to include Chimayo St to Ojo Caliente and west of Topaz Rd

TRACT	LMAD No. 8
16968	Tract Map No. 16968 boundaries are within Diamond Rd, Mojave Dr, Amethyst Rd and Hook Blvd
17083	Tract Map 17083 boundaries are north of Hook Blvd. at Mojave Dr and Brucite Rd
17110	Tract Map No. 17110 boundaries are within Tawney Ridge Lane, Amethyst Rd, Mojave Dr, and Cobalt Rd
17111	Tract Map 17111 (future lots - 168) boundaries are the NW corner of Amethyst Rd and Mojave Dr
17112	Tract Map 17112 (future lots - 70) boundaries are the north Mojave Dr between Cobalt Rd and Amethyst Rd
17113	Tract Map 17113 (future lots - 53) boundaries are the NE corner of Mojave Dr at Cobalt Rd
17114	Tract Map 17114 (future lots - 104) boundaries are the SW corner of Tawney Ridge Lane at Amethyst Rd
17115	Tract Map 17115 (future lots - 67) boundaries are the south Tawney Ridge Lane between Cobalt Rd and Amethyst Rd
17116	Tract Map 17116 (future lots - 93) boundaries are the southeast Tawney Ridge Lane at Cobalt Rd
17130	Tract Map 17130 boundaries are east of Brucite Rd at Mojave Dr
17131	Tract Map 17131 boundaries are north Hook Blvd at Brucite Rd
17132	Tract Map 17132 boundaries are north Hook Blvd east of Cobalt Rd and south of Mojave Dr
17133	Tract Map 17133 boundaries are north Hook Blvd west of Cobalt Rd and south of Mojave Dr
17134	Tract Map 17134 boundaries are at Diamond Rd west north of Hook Blvd and south of Mojave Dr
17135	Tract Map 17135 boundaries are at Diamond Rd east south of Mojave Dr and west of Cobalt Rd
17308	Tract Map No. 17308 boundaries are within Cobalt Rd, Hopland St, Falling Star St and Tawney Ridge Ln
17309	Tract Map 17309 (future lots - 62) boundaries are north Tawney Ridge Ln between Cobalt Rd and Falling Star St
17310	Tract Map 17310 (future lots - 109) boundaries are north of Tract 17309 north Tawney Ridge Ln between Cobalt Rd and Falling Star St
17311	Tract Map 17311 (future lots - 94) boundaries are east Cobalt Rd on Hopland St and Falling Star St
17986	Tract Map 17986 (future lots - 9) boundaries are located north of Tract 17112 near Evening Star St

### **III. METHOD OF APPORTIONMENT**

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#### **A. CODE SECTION**

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of Assessment Districts by cities for the purpose of providing certain public improvements which include the acquisition, construction, maintenance, and servicing of streetlights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that assessments be levied according to benefit rather than according to assessed value. This section states:

"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."

In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Proposition 218 provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits.

#### **B. REASON FOR THE ASSESSMENT**

The assessment is proposed to be levied to defray the costs of the acquisition, installation, maintenance and servicing of landscaping improvements.

#### **C. GENERAL BENEFIT**

Section 4 of the California Constitution Article XIII D provides that once a local agency, which proposes to impose assessments on property, has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessment imposed.

It has been determined that in most cases, the benefits conferred on other properties or to the public at large are more general in nature and are not considered special benefits. For example, the proper maintenance of landscaping and landscape appurtenant facilities within the Districts control dust from blowing onto properties within the Districts but may also indirectly control dust from blowing onto properties outside of the Districts. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout the Districts, but also reduces the likelihood that other properties would be affected. In addition, the proper maintenance of landscaping and landscape ornamental structures provides a positive visual experience to persons passing by the Districts. Although these examples could be considered benefits, they are clearly incidental benefits conferred by the proper maintenance of the improvements and not a direct and special benefit to any properties other than those for which the improvements are maintained. The improvements in the Districts create a common landscape theme and neighborhood identity for the parcels within each residential subdivision. Only the parcels which are within the residential subdivisions will be assessed. Accordingly, there is a direct physical and visual nexus between the parcels being assessed and the funding of the improvements that does not exist for those parcels outside of the District boundaries. Therefore, it has been determined that all improvements provided by the Districts are considered only special benefits for assessment purposes unless otherwise noted. Any

portion of the improvements and the costs associated with those improvements determined to be a quantifiable general benefit will be funded from other revenue sources and will be excluded from the special benefit assessments.

#### **D. SPECIAL BENEFIT**

Section 2(i) of the California Constitution Article XIII D identifies special benefit as, “a *particular and distinct benefit over and above the 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.*” determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the public improvements detailed in Section II. A., and operating costs of said public improvements, was considered and analyzed. Section 4(a) of the California Constitution Article XIII D states, “*No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.*”

Due to the close proximity of the parcels to the improvements, it has been demonstrated and determined the parcels are uniquely benefited by, and receive a direct advantage from, and are conferred a particular and distinct special benefit over and above general benefits by, said public improvements in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share.

#### **Landscaping Benefits**

Trees, landscaping, hardscaping, ornamental structures, and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each District by providing beautification, shade and positive enhancement of the community character, attractiveness, and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within each District which confers a particular and distinct special benefit upon the real property within each District.

In *Parkways and Land Values*, written by John Nolan and Henry V. Hubbard in 1937, it is stated:

“... there is no lack of opinion, based on general principles and experience and common sense, that parkways do in fact add value to property, even though the amount cannot be determined exactly.... Indeed, in most cases where public money has been spent for parkways the assumption has been definitely made that the proposed parkway will show a provable financial profit to the City. It has been believed that the establishment of parkways causes a rise in real estate values throughout the City, or in parts of the City...”

In *The Economic Value of Trees in Urban Areas*, written by Phillip Killicoat, Eva Puzio and Randy Stringer in 2002, it is stated:

“Increased property values, increased tax revenues, increased income levels, faster real estate sales turn-over rates, shorter unoccupied periods...have all been linked to tree and landscape presence.”

It should be noted that the definition of “parkways” above may include the roadway as well as the landscaping alongside the roadway including City-owned and maintained trees within the public right-of-way.

## E. EQUIVALENT BENEFIT UNITS

In order to allocate benefit fairly between the parcels, an Equivalent Benefit Unit (EBU) methodology is proposed which equates all land uses to a single-family residential parcel, thereby allowing a uniform method of assessment.

The EBU method uses the single-family home as the basic unit of apportionment. A single-family home equals one Equivalent Benefit Unit (EBU). Every other land use is converted to EBU's as described below per District. All properties in the District will be assigned benefit units and land use classifications per the County Assessor's roll. (Inaccuracies in the County data will be reviewed on a case-by-case basis as they are brought to the City's attention.)

A methodology has been developed to calculate the EBU's for other residential land uses and for non-residential parcels if applicable. Every land use is converted to EBU's.

The following tables by District provide the weighting factors to various land-use types as reported by the most current San Bernardino County Assessor's Secured Roll, which determines each parcel's EBU assignment:

### LMAD No. 1

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	6,253	PER BENEFIT UNIT
<b>TOTAL</b>		<b>6,253</b>	

### LMAD No. 2

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	1,890	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	4	PER BENEFIT UNIT
<b>TOTAL</b>		<b>1,894</b>	

### LMAD No. 3

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	2,431	PER BENEFIT UNIT
PARCELS SUBJECT TO 1997 AGREEMENT*	1	2	PER BENEFIT UNIT
<b>TOTAL</b>		<b>2,433</b>	

\*Parcels assessed according to provisions of the 1997 Agreement with the City.

### LMAD No. 4

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	LINEAR FEET	MULTIPLIER
DEVELOPED COMMERCIAL	1	22	1,590	PER LINEAR FOOT
VACANT COMMERCIAL	1	3	137	PER LINEAR FOOT
UNKNOWN or MISC.	1	1	75	PER LINEAR FOOT
<b>TOTALS</b>		<b>26</b>	<b>1,802</b>	



### LMAD No. 5

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	1,119	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	126	PER BENEFIT UNIT
<b>TOTAL</b>		<b>1,245</b>	

### LMAD No. 6

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	6,061	PER BENEFIT UNIT
REDUCED SINGLE-FAMILY RESIDENTIAL	1	757	PER BENEFIT UNIT
<b>TOTAL</b>		<b>6,818</b>	

### LMAD No. 7

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	272	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	164	PER BENEFIT UNIT
<b>TOTAL</b>		<b>436</b>	

### LMAD No. 8

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
SINGLE-FAMILY RESIDENTIAL	1	668	PER BENEFIT UNIT
PLANNED SINGLE-FAMILY RESIDENTIAL	1	827	PER BENEFIT UNIT
<b>TOTAL</b>		<b>1,495</b>	

### Exempt Properties

Publicly-owned open space including, but not limited to, the parks, recreation fields or other vacant lands are not assessed since the property exists for the benefit of other land uses in the District. Vacant property that cannot be developed for residential, commercial or industrial uses is not assessed. This includes, but is not limited to, public streets, utility easements, rights-of-way, common areas, landlocked parcels and parcels that are too small for development. Additionally, utility rights-of-ways, easements, drainage channels, drainage basins, and parcels that are used solely for the purpose of accessing entry to other parcels, and those parcels that have been vacated by the City that have little to no value and do not benefit from the improvements are also exempted from assessment.

## F. ASSESSMENT RANGE FORMULA

Over time, District budgets may be impacted by inflation. In an effort to minimize this impact on the Districts and ensure the long life of the improvements, an Assessment Range Formula for inflation was included as part of the Maximum Assessment Rate presented to property owners when LMAD No. 5, LMAD No. 6, LMAD No. 7, and LMAD No. 8 were formed. The formula, as described herein, provides for an annual inflationary adjustment to the Maximum Assessment Rate that may be imposed each year without requiring the extensive procedure and cost of balloting for normal operational cost increases. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to the assessment amounts without requiring costly noticing, mailing, and ballot procedures, which would further increase the assessments.

The Consumer Price Index (CPI), as developed by U.S. Bureau of Labor Statistics (BLS), is used to calculate the annual inflationary adjustment to the Maximum Assessment Rate for each District. Each fiscal year the City shall identify the annual percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year. This annual percentage change in the CPI is generally established based on the percentage change from January to January as determined by the BLS for urban consumers for the Riverside-San Bernardino-Ontario Areas. This percentage difference shall then be used to establish the increase to the Maximum Assessment Rate. Should the BLS revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system. For Fiscal Year 2023/2024, the percentage difference from January 2022 to January 2023 is 7.33%.

### **No Cost Inflator**

An Assessment Range Formula was not included when LMAD No. 1, LMAD No. 2, LMAD No. 3, and LMAD No. 4 were formed. The maximum allowable assessment for these Districts shall not be increased without the noticing and balloting requirements and other applicable provisions of Article XIII D of the California State Constitution (Proposition 218.)

In 2015 Majority Protest balloting procedures were held to add an annual cost inflator to LMAD No. 1, LMAD No. 2, and LMAD No. 3, per Resolution 15-006 and 15-028, but failed on July 21, 2015. As such, the administration, operations and maintenance, and servicing activities of the landscaping within the Districts have been limited adhering to budget constraints, and may be further reduced in the future.

The following table summarizes the Fiscal Year 2023/2024 maximum allowable assessment rates for each District:

DISTRICT	FY 2022/2023 MAXIMUM ASSESSMENT RATE per EBU	FY 2023/2024 PERCENT (%) INCREASE	FY 2023/2024 MAXIMUM ASSESSMENT RATE per EBU
LMAD No. 1	\$28.14	0.00%	\$28.14
LMAD No. 2	\$147.33	0.00%	\$147.33
LMAD No. 3	\$69.38	0.00%	\$69.38
LMAD No. 4	\$1.64	0.00%	\$1.64
LMAD No. 5	\$147.28	7.33%	\$158.07
LMAD No. 6	\$157.12	7.33%	\$168.63
LMAD No. 7	\$114.50	7.33%	\$122.89
LMAD No. 8	\$179.52	7.33%	\$192.67

The Maximum Assessment Rate has been recalculated for the Districts with an Assessment Range Formula, as described above, and a new Maximum Assessment Rate established for the fiscal year. The Maximum Assessment Rate shall be calculated independent of the District's annual budget and proposed assessment. Any proposed annual assessment (rate per EBU) less than or equal to the Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Modifications to the method of apportionment that increase the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, are not considered an increased assessment.

The following tables summarize the Fiscal Year 2023/2024 applied assessment rate, Maximum Assessment Rate, and the anticipated total assessment for each District:

#### LMAD No. 1 City Wide

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	6,253	\$28.14	\$28.14	\$175,959.42
<b>TOTALS</b>	<b>6,253</b>			<b>\$175,959.42</b>

#### LMAD No. 2 Eagle Ranch

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	1890	\$147.33	\$147.33	\$278,453.70
PLANNED SINGLE-FAMILY RESIDENTIAL	4	\$1.00	\$1.00	4.00
<b>TOTALS</b>	<b>1,894</b>			<b>\$278,457.70</b>

#### LMAD No. 3 Brentwood

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	2,431	\$69.38	\$69.38	\$168,662.78
PARCELS SUBJECT TO 1997 AGREEMENT*	2	N/A	\$6,799.24	6,799.24
<b>TOTALS</b>	<b>2,433</b>			<b>\$175,462.02</b>

\*Per the 1997 Agreement parcel 310423101 is assessed \$2,358.92 and parcel 3102312 is assessed \$4,440.32 annually, for a total of \$6,799.24.

#### LMAD No. 4 Old Town

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
DEVELOPED COMMERCIAL	1,590	\$1.64	\$1.64	\$2,607.60
VACANT COMMERCIAL	137	\$1.64	\$1.64	224.68
UNKNOWN or MISC.	75	\$1.64	\$1.64	123.00
<b>TOTALS</b>	<b>1,802</b>			<b>\$2,955.28</b>

### LMAD No. 5 Vista Verde

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	1,119	\$141.84	\$158.07	\$158,718.96
PLANNED SINGLE-FAMILY RESIDENTIAL	126	\$1.00	\$1.00	126.00
<b>TOTALS</b>	<b>1,245</b>			<b>\$158,844.96</b>

### LMAD No. 6 City Wide II

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	6,061	\$144.70	\$168.63	\$877,026.70
REDUCED SINGLE-FAMILY RESIDENTIAL	757	\$1.00	\$1.00	757.00
<b>TOTALS</b>	<b>6,818</b>			<b>\$877,783.70</b>

### LMAD No. 7 Talon Ranch

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	272	\$105.45	\$122.89	\$28,682.40
PLANNED SINGLE-FAMILY RESIDENTIAL	164	\$1.00	\$1.00	164.00
<b>TOTALS</b>	<b>436</b>			<b>\$28,846.40</b>

### LMAD No. 8 West Creek

LAND USE	EQUIVALENT BENEFIT UNITS	ASSESSMENT RATE	MAXIMUM ASSESSMENT RATE	TOTAL ASSESSMENT
SINGLE-FAMILY RESIDENTIAL	668	\$165.32	\$192.67	\$110,433.76
PLANNED SINGLE-FAMILY RESIDENTIAL	827	\$1.00	\$1.00	827.00
<b>TOTALS</b>	<b>1,495</b>			<b>\$111,260.76</b>

## ***IV. DISTRICT BUDGET***

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### **A. DESCRIPTION OF BUDGET ITEMS**

#### **Utilities**

**Electricity** – Provides electricity to the irrigation systems within the District.

**Water** – Provides water for the landscaping, trees, and shrubs within the District.

**Telephone** – Furnishes the cost for the communication cell service and landlines of the irrigation system within the District.

#### **Administration**

**City Administration** – Funds the costs of all departments and staff of the City for coordination of activities of administration, the cost of legal services related to the Districts, and any required procedural publications or mailings and public hearing notices.

**Consulting Services** – Annual district administration, including drafting the Engineer's Report, calculating and submitting assessments to the County of San Bernardino, answering property owner questions, and assisting the City with various related tasks.

**County Fees** – County Auditor / Controller charge for placing assessments on property tax bills.

#### **Maintenance**

**Maintenance Staff Salary & Benefits** – Funds the costs of City employees dedicated to the operations and maintenance, and servicing, of the District.

**Contract Services** – Furnishes the contractual costs associated with the company providing the operations and maintenance, and servicing, of the District.

**Grounds Maintenance** - Funds the costs associated with the purchasing of materials and supplies of the District, such as plant material, fertilizer, stakes, concrete repair, etc.

**Irrigation Maintenance** – Funds the costs associated with the irrigation materials and facilities of the District, such as controller, valves, bubbler, sprinkler heads, irrigation pipe, etc.

**Infrastructure Repairs**– Funds block wall repairs.

**Vehicles and Equipment** – Funds the costs for maintaining, repairing and fueling City vehicles used during the maintenance of improvements within the District.

**Building Maintenance** – Funds the costs to maintain structure and ground area.

**Tools and Small Equipment** – Funds the costs of small tools and equipment used in the process of maintaining the District improvements.

**Vandalism/Accidents** – Furnishes the replacement or repair of District systems and facilities due to acts of vandalism or vehicular accidents. Every effort shall be made to recover these costs through restitution or insurance.

#### **Contribution/Collection/Balances**

**General Benefit Contribution** – Represents the City's contribution to the District for any general benefit that the improvements within the District may have on other properties or the public at large.

**Reserve Collection/Contribution** – Reserve used for upfront maintenance expenses until county apportionment is received.

**Fund Balance** – Balance of remaining funds.

### Levy Information

**Balance to Levy** – The total amount assessed and applied at the County level or handbilled if parcel cannot be assessed on property tax bill to pay for maintenance expenses (Direct and Indirect Cost).

**Equivalent Benefit Unit** – The total Equivalent Benefit Units within the Districts applied to the parcels based on land use classification.

**Assessment Rate** – This amount represents the rate being applied to each parcel's individual EBU. The Levy per EBU is the result of dividing the "Special Assessment to Levy" by the Total EBUs for the fiscal year.

**Maximum Assessment Rate** – This is the rate per EBU approved by property owners, in accordance with Proposition 218, adjusted by the CPI as described above.

A variance may be seen between the Assessment Rate and the Maximum Assessment Rate. The variance occurs because the Special Assessments required to meet expenses for the current fiscal year are below the maximum level.

## B. LMAD BUDGETS

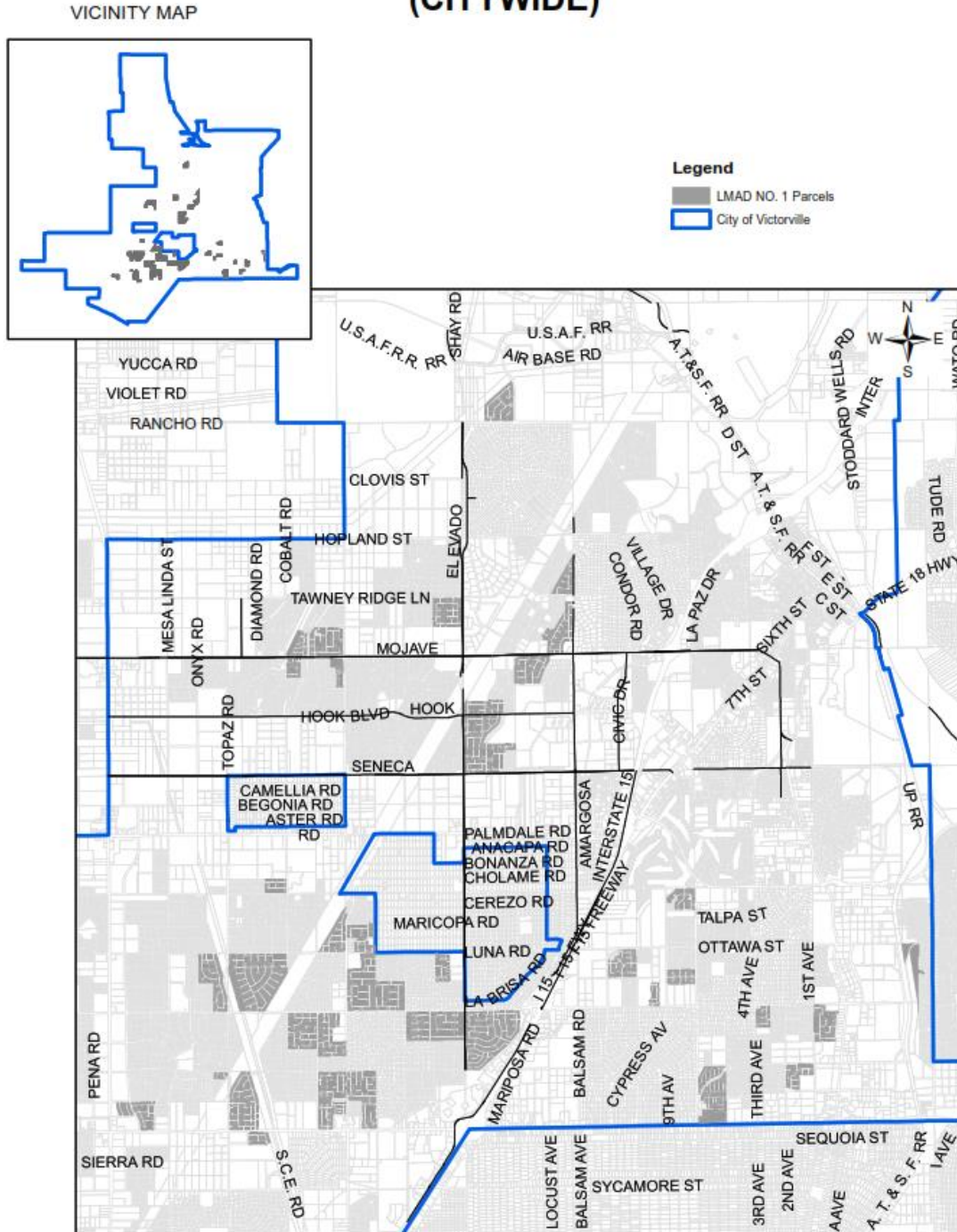
FISCAL YEAR 2023/2024 BUDGETS								
DESCRIPTION	LMAD No. 1	LMAD No. 2	LMAD No. 3	LMAD No. 4	LMAD No. 5	LMAD No. 6	LMAD No. 7	LMAD No. 8
UTILITIES-ELECTRICITY	\$11,500	\$6,600	\$4,800	\$250	\$550	\$10,500	\$650	\$450
UTILITIES-WATER USAGE	118,000	95,000	47,500	2,700	6,800	175,000	7,250	38,500
TELEPHONE	12,560	6,025	10,220	700	750	14,500	800	650
<b>UTILITIES SUB-TOTAL</b>	<b>\$142,060</b>	<b>\$107,625</b>	<b>\$62,520</b>	<b>\$3,650</b>	<b>\$8,100</b>	<b>\$200,000</b>	<b>\$8,700</b>	<b>\$39,600</b>
CITY ADMINISTRATION	\$100	\$0	\$150	\$0	\$1,825	\$12,300	\$15	\$200
CONSULTING SERVICES	6,500	1,500	1,500	250	1,500	6,500	1,000	1,500
COUNTY FEES <sup>(1)</sup>	1,876	568	730	541	374	2,045	131	449
<b>ADMINISTRATION SUB-TOTAL</b>	<b>\$8,476</b>	<b>\$2,068</b>	<b>\$2,380</b>	<b>\$791</b>	<b>\$3,699</b>	<b>\$20,845</b>	<b>\$1,146</b>	<b>\$2,149</b>
MAINTENANCE STAFF SALARY AND BENEFITS	\$2,962	\$2,962	\$7,708	\$0	\$12,845	\$192,087	\$6,820	\$43,497
CONTRACT SERVICES	11,675	126,500	81,050	75	51,950	530,150	1,500	23,775
GROUNDS MAINTENANCE	50	5,000	2,000	0	12,350	24,350	0	950
IRRIGATION MAINTENANCE	880	19,600	4,000	0	5,340	52,350	2,350	6,000
INFRASTRUCTURE REPAIRS	0	4,000	0	0	7,000	2,000	0	1,000
VEHICLES AND EQUIPMENT	0	0	100	0	7,800	25,300	0	0
TOOLS AND SMALL EQUIPMENT	0	100	0	0	2,000	8,600	0	0
VANDALISM/ACCIDENTS	5,000	15,000	13,000	0	15,000	150,000	200	1,000
<b>MAINTENANCE SUB-TOTAL</b>	<b>\$20,567</b>	<b>\$173,162</b>	<b>\$107,858</b>	<b>\$75</b>	<b>\$114,285</b>	<b>\$984,837</b>	<b>\$10,870</b>	<b>\$76,222</b>
<b>EXPENDITURE BUDGET</b>	<b>\$171,103</b>	<b>\$282,855</b>	<b>\$172,758</b>	<b>\$4,516</b>	<b>\$126,084</b>	<b>\$1,205,682</b>	<b>\$20,716</b>	<b>\$117,971</b>
GENERAL BENEFIT CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVE COLLECTION/CONTRIBUTION	4,857	(4,398)	2,704	(1,560)	32,761	(327,899)	8,131	(6,710)
<b>FUND BALANCE</b>								
BEGINNING BALANCE 2023	\$6,493	\$293,110	\$342,802	\$5,992	\$1,560,696	\$3,541,045	\$15,117	\$327,110
PLANNED CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
ENDING BALANCE 2024	\$11,349	\$288,712	\$345,506	\$4,432	\$1,593,457	\$3,213,146	\$23,248	\$320,400
<b>BALANCE TO LEVY</b>	<b>\$175,959</b>	<b>\$278,458</b>	<b>\$175,462</b>	<b>\$2,955</b>	<b>\$158,845</b>	<b>\$877,784</b>	<b>\$28,846</b>	<b>\$111,261</b>
Equivalent Benefit Units-Built	6,253	1,890	2,431	1,665	1,119	6,061	272	668
Equivalent Benefit Unit-Not Built	0	4	2	137	126	757	164	827
<b>FY 2023/24 Assessment Rate</b>	<b>\$28.14</b>	<b>\$147.33</b>	<b>\$69.38</b>	<b>\$1.64</b>	<b>\$141.84</b>	<b>\$144.70</b>	<b>\$105.45</b>	<b>\$165.32</b>
<b>FY 2023/24 Assessment Rate Not Built</b>	<b>N/A</b>	<b>N/A</b>	<b>Varies</b>	<b>\$1.64</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>
Max. Allowable Assessment per Benefit Unit	\$28.14	\$147.33	\$69.38	\$1.64	\$158.07	\$168.63	\$122.89	\$192.67
Max. Allowable Assessment per Benefit Unit-Not Build Out	\$0.00	\$1.00	Varies	\$1.64	\$1.00	\$1.00	\$1.00	\$1.00

<sup>(1)</sup> County fees are not included in the City's budget but are added on top of the City's budgeted expenses.



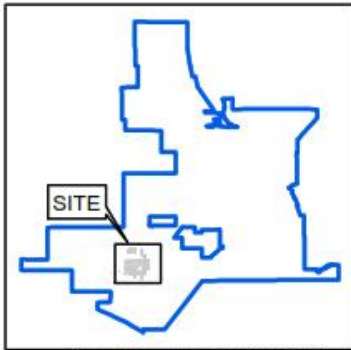
## V. DISTRICT BOUNDARY MAPS

### CITY OF VICTORVILLE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 1 (CITYWIDE)



# CITY OF VICTORVILLE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 2 (EAGLE RANCH)

VICINITY MAP



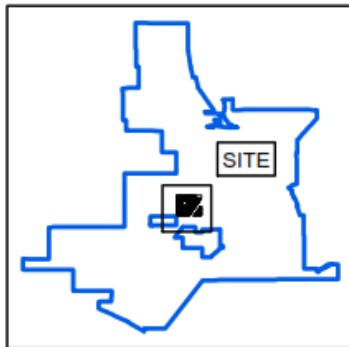
**Legend**

- LMAD NO. 2 Parcels
- City of Victorville





# CITY OF VICTORVILLE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 3 (BRENTWOOD)

VICINITY MAP



**Legend**

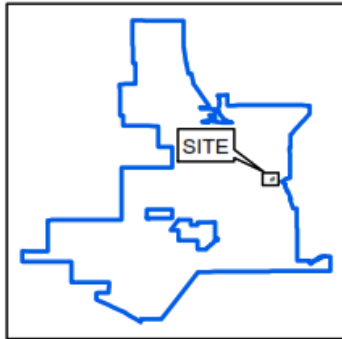
-  LMAD No. 3 Parcels
-  City of Victorville





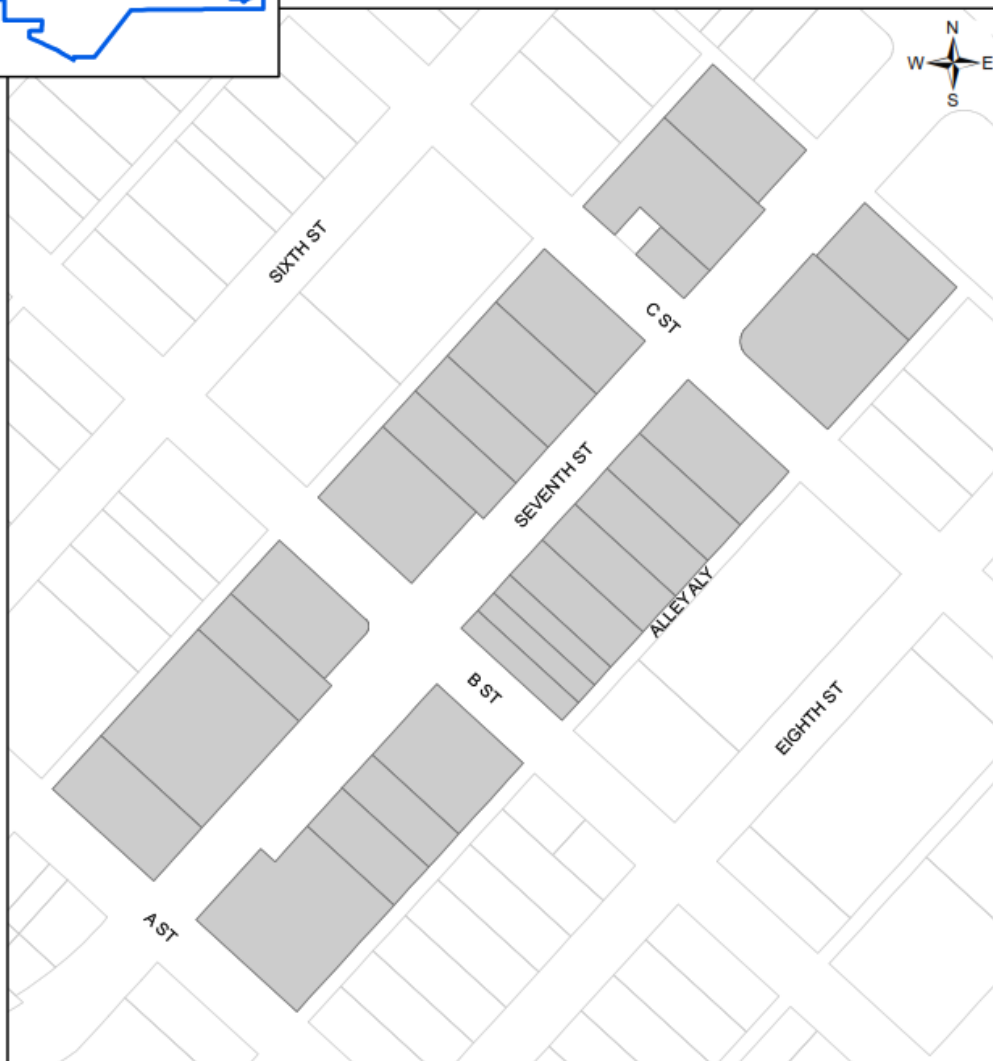
# CITY OF VICTORVILLE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 4 (OLD TOWN)

VICINITY MAP



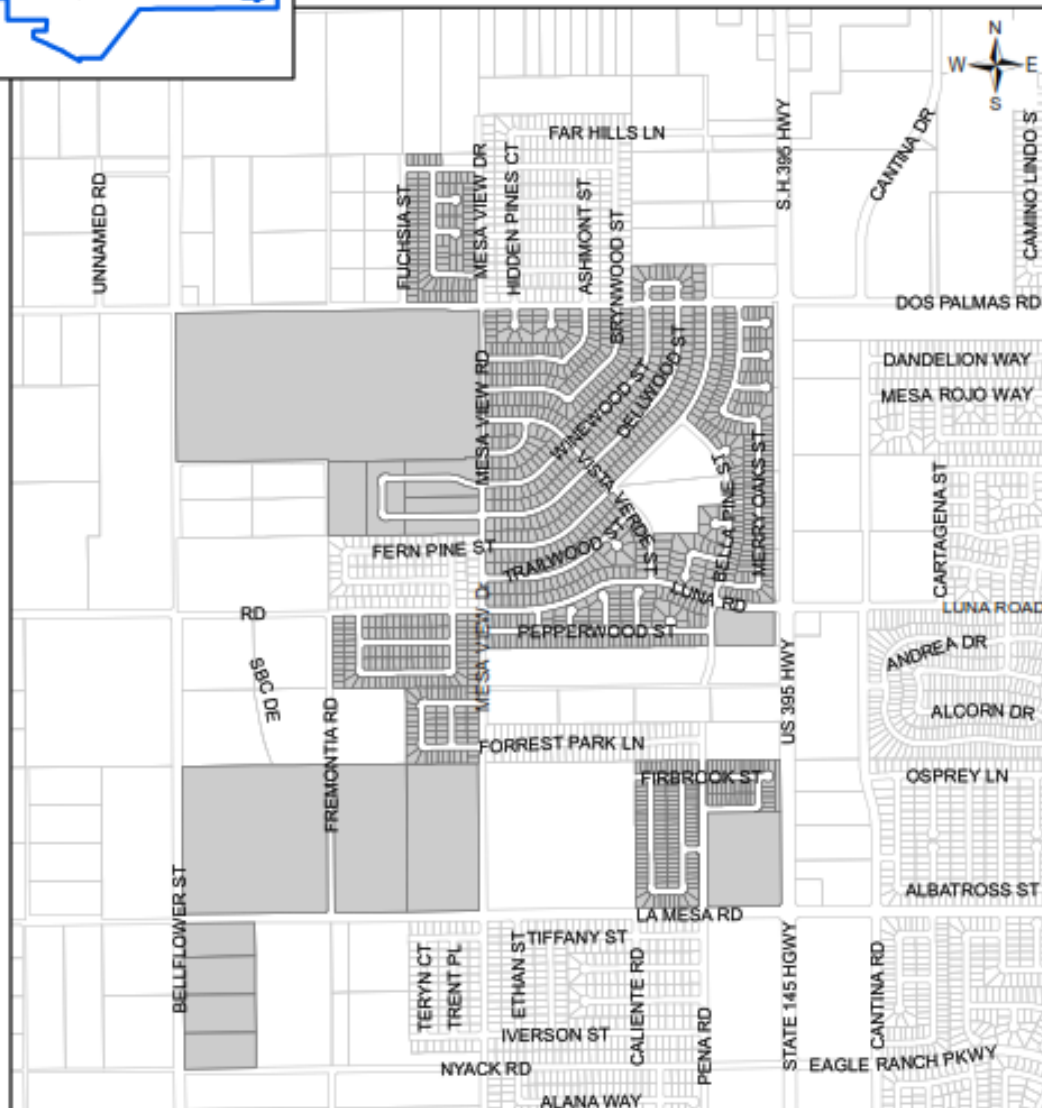
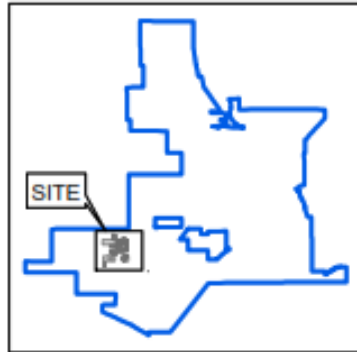
**Legend**

- LMAD No. 4 Parcels
- City of Victorville



# CITY OF VICTORVILLE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 5 (VISTA VERDE)

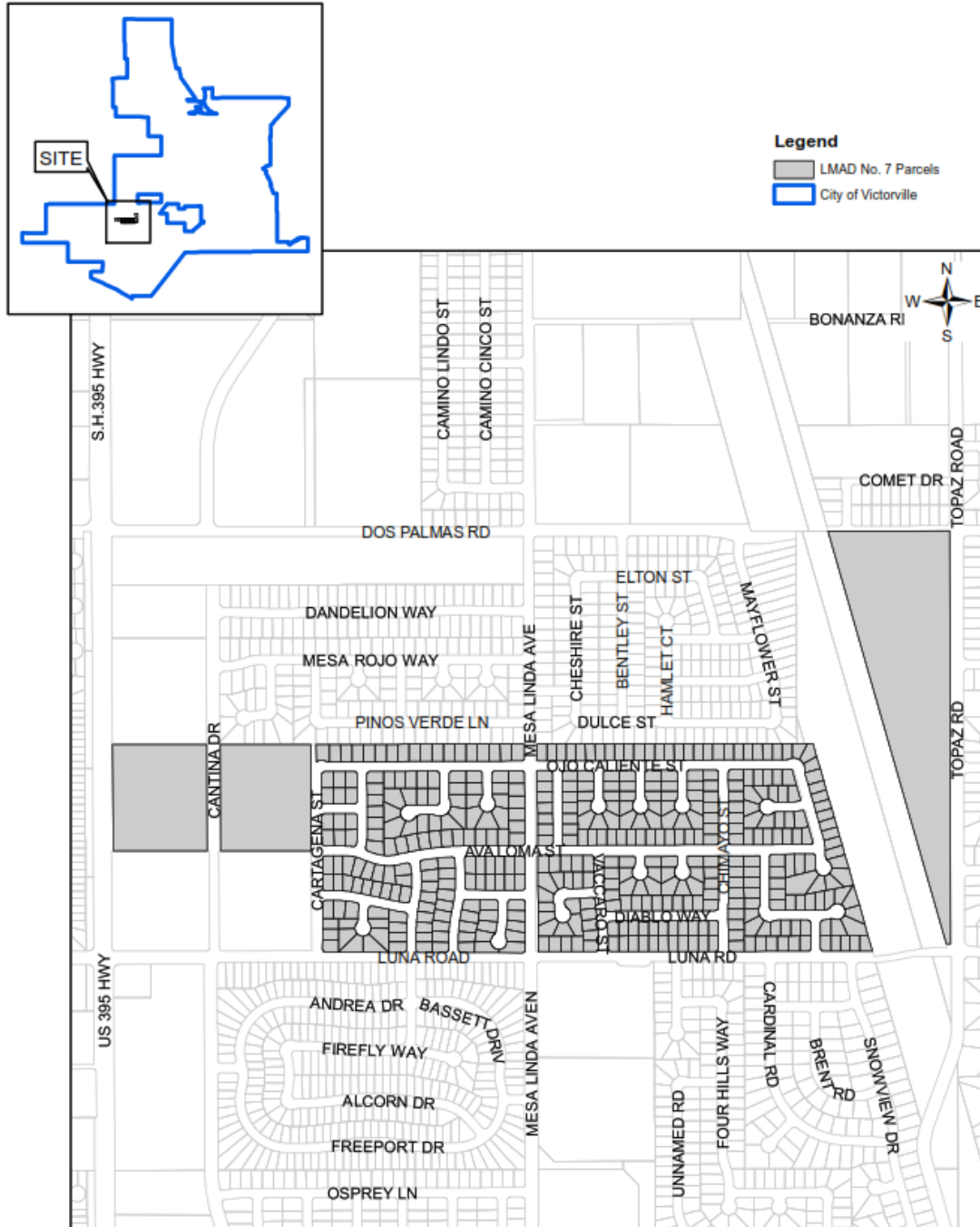
VICINITY MAP





# CITY OF VICTORVILLE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 7 (TALON RANCH)

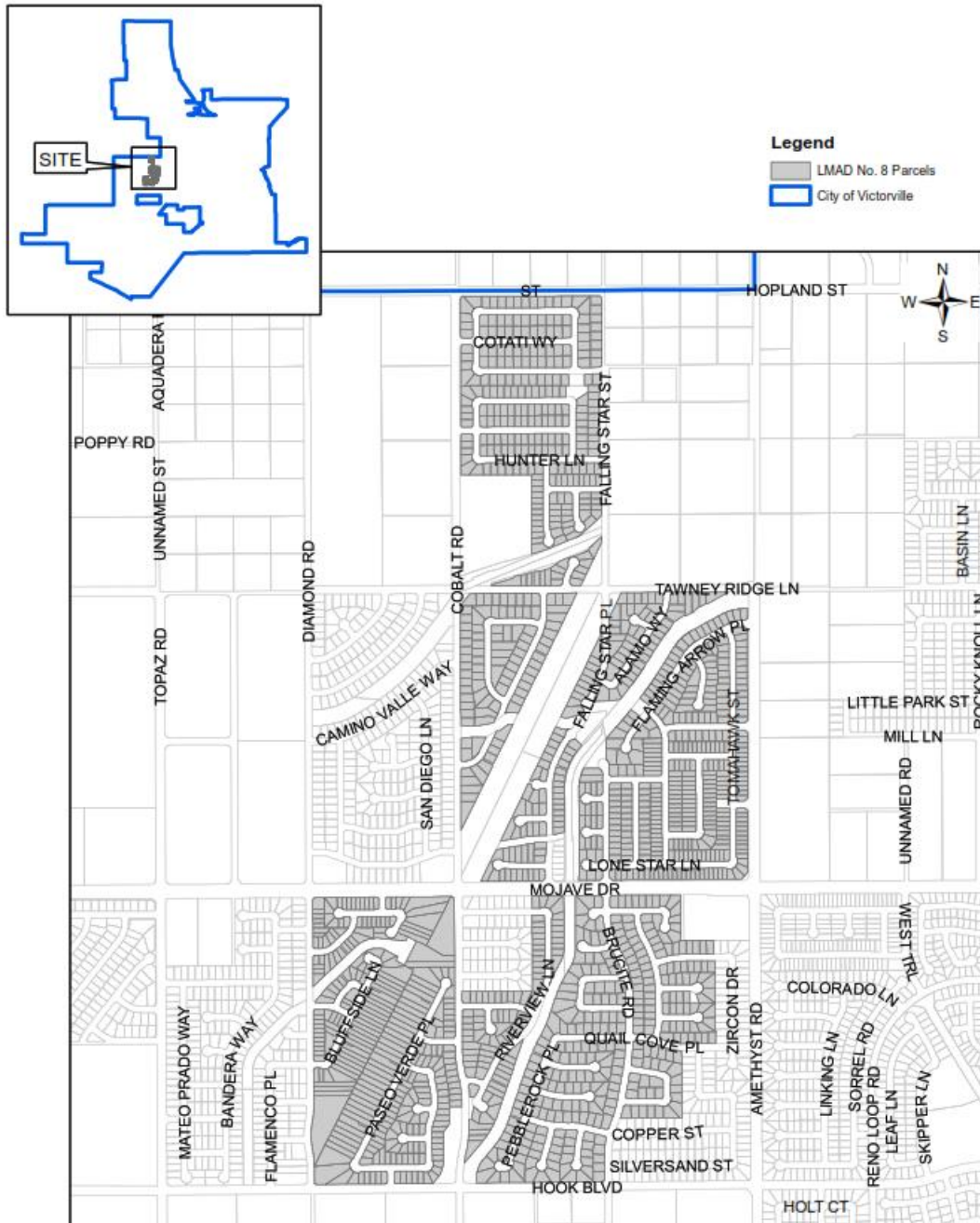
VICINITY MAP





**CITY OF VICTORVILLE**  
**LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 8**  
**(WEST CREEK)**

VICINITY MAP



## ***VI. ASSESSMENT ROLL***

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The proposed assessment amounts for fiscal year 2023/2024 for the Districts are hereby incorporated in this report. Parcel identification, for each lot or parcel identification for each lot or parcel within the District shall be the Assessor Parcel Numbers as shown on the San Bernardino County Assessor's map.

The listing of parcels and the amount of assessment to be levied shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in fiscal year 2023/2024.

If any parcel submitted for assessment is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate.



# City of Victorville

## Engineer's Report City-Wide Street Lighting Assessment District

2023/2024 ENGINEER'S REPORT

Intent Meeting: June 6, 2023

Public Hearing: June 20, 2023

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

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



# **ANNUAL PRELIMINARY ENGINEER'S REPORT AFFIDAVIT**

## **City-Wide Street Lighting Assessment District**

### **City of Victorville**

### **San Bernardino County, State of California**

This Report describes City-Wide Street Lighting Assessment District therein including the improvements, budgets, parcels, and proposed 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 San Bernardino 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 Victorville City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
Brian Gengler, City Engineer  
R.C.E No. 44730

By: \_\_\_\_\_  
Michelle Laase  
Willdan Financial Services  
Project Manager

By: \_\_\_\_\_  
Tyrone Peter, PE # C81888  
Willdan Financial Services  
Assessment Engineer

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved, and confirmed by the City Council of the City of Victorville, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

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## I. OVERVIEW

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### A. INTRODUCTION

The City of Victorville (City) City-Wide Street Lighting Assessment District (SLAD or District) annually levies and collects special assessments in order to maintain streetlight improvements. These improvements are located within the SLAD and established pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Report (Report) describes the SLAD therein, any changes to the District, and the proposed assessments for Fiscal Year 2023/2024. The proposed assessments presented in this Report are based on the historical and estimated costs 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 associated with those improvements. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefits.

The report is prepared in compliance with the requirements of Article 4, Chapter 1 of the Landscaping and Lighting Act of 1972, (hereinafter referred to as the “Act”) which is Part 2, Division 15 of the California Streets and Highways Code.

This Report, certified by a licensed civil engineer, details the District, and includes plans and specifications of the improvements; an estimate of the costs of the improvements, including maintenance and servicing; a diagram, i.e., maps of the District showing the boundary of the District, the parcels or lots which benefit, and an estimate of costs of the improvements, maintenance, and servicing. Once the Report is completed, it is presented to the Victorville City Council (City Council), acting as the legislative body for the District, for its review. The City Council may approve the Report as presented or may order amendments to the Report and approve the Report as modified.

After the initial approval of the preliminary Report, the City Council shall adopt the Resolution of Intention which declares its intent to levy and collect assessments within the District, which includes a description of the improvements, the maintenance and servicing of those improvements, refers to the District by a distinctive designation, may refer to the Report for the details of the District, and sets the time and place for a public hearing on the levy of the proposed annual assessments.

At the public hearing, the City Council will consider any public testimony in favor and/or opposing the assessments to fund the continued maintenance and servicing of the improvements. In conjunction with this hearing, any new or increased assessments over the approved maximum assessment rate will require confirmation of the assessments through a property owner protest ballot proceeding pursuant to the provisions of the California Constitution Article XIII D (Proposition 218.) For Fiscal Year 2023/2024 the rate is not proposed to increase over the approved maximum assessment rate.

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 San Bernardino County Auditor-Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2023/2024. Benefiting parcels that do not receive a property tax bill, due to their status as non-taxable with San Bernardino County, will be billed directly by the City.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the County of San Bernardino (County) Assessor’s Office. The County Auditor-Controller uses APNs and specific Fund Numbers to identify properties on the tax roll assessed for special District benefit assessments.

## **B. HISTORICAL BACKGROUND**

The District was formed to provide funding for the maintenance of street lighting within the District boundaries. Resolution 13-012, approved by the City Council on May 28, 2013, provided the noticing and balloting requirements along with the Engineer’s Report, in accordance with Article XIII D of the California State Constitution (Proposition 218). After the ballots were tabulated, the City Council found that a majority protest did not exist. The City Council then adopted Resolution 13-013 on July 23, 2013, forming the District.



## **II. PLANS AND SPECIFICATIONS**

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### **A. 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 construction of public lighting facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing lighting improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the lighting improvements include, but are 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 lighting 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 the repair, removal, or replacement of all or any part of any lighting improvement.

### **B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED**

The City-Wide Street Lighting Assessment District was established to collect funds to cover the expenses for energy and maintenance of streetlights in the City. The majority of the costs are billed by the Southern California Edison Company. The services to be provided in the District consist of all aspects of the administration, construction, operation, maintenance, rehabilitation, replacement, and servicing of the street lighting, traffic signals, and appurtenant facilities, including but not limited to personnel, contractual services, energy, utilities (such as water), graffiti removal, construction activities (such as grading, concrete, pavement, etc.), installation of new systems and facilities, operation, maintenance, rehabilitation, and servicing of the facilities described herein.

The improvements to be provided in the District include, but are not limited to; poles, fixtures, bulbs, conduits, miscellaneous equipment, including but not limited to; wiring, electricians, anchors, posts and pedestals, metering devices, controllers, and

appurtenant facilities as required to provide street lighting and safety lighting located within the public rights-of-ways, easements, and signaled intersections which have been constructed and those which may be subsequently constructed within the District boundaries.

There are approximate 7,078 Streetlights in the SLAD as identified below:

- Streetlights that are owned by Southern California Edison (SCE) 6,567
- Streetlights that are City-owned and maintained 28
- Streetlights are owned and maintained by Victorville Municipal Utility Services (VMUS) 92
- Safety streetlights 391

### Traffic Signals-132 Total

#### A. City of Victorville owned and Maintained – 78

LOCATIONS	
7th St. @ B St.	El Evado Rd. @ Seneca Rd.
7th St. @ Desert Knolls Dr.	Green Tree Blvd. @ 3rd Ave./Rodeo Dr.
7th St. @ East Sage St.	Green Tree Blvd. @ Arrowhead Dr.
7th St. @ Forrest Ave.	Green Tree Blvd. @ Burning Tree Dr.
7th St. @ Green Tree Blvd.	Green Tree Blvd. @ Golf X-ing
7th St. @ La Paz Dr.	Hesperia Rd. @ Cherry Hill Dr.
7th St. @ Lorene Dr.	Hesperia Rd. @ Crestview Dr.
7th St. @ Mojave Dr.	Hesperia Rd. @ Green Tree Blvd.
7th St. @ Victor St.	Hesperia Rd. @ Jasmine St.
Air Express Wy. @ Gateway Dr.	Hesperia Rd. @ Nisqualli Rd.
Air Express Wy. @ George Blvd.	Hesperia Rd. @ Seneca Rd.
Air Express Wy. @ National Trails Hwy.	Hesperia Rd. @ Silica Dr.
Air Express Wy. @ Nevada Ave.	Hook Blvd. @ Arlette Dr.
Air Express Wy. @ Phantom East	La Paz Dr. @ Seneca Rd./Mesa Dr.
Air Express Wy. @ Phantom West	La Paz Dr. @ Valley Center Dr.
Air Express Wy. @ Village Dr.	La Mesa Rd. @ Del Gado Rd.
Amargosa Rd. @ Desert Escape	La Mesa Rd. @ El Evado Rd.
Amargosa Rd. @ Dos Palmas Rd.	La Mesa Rd. @ Mesa Linda Rd.
Amargosa Rd. @ La Mesa Rd.	La Mesa Rd. @ Pacoima Rd.
Amargosa Rd. @ Luna Rd.	Luna Rd. @ Mesa Linda Rd.
Amargosa Rd. @ Mall Blvd.	Mariposa Rd. @ Cottonwood Ave.
Amargosa Rd. @ Mojave Dr.	Mariposa Rd. @ Nisqualli Rd.
Amargosa Rd. @ Roy Rogers Dr.	Mariposa Rd. @ Yates Rd.
Amargosa Rd. @ Seneca Rd.	Mojave Dr. @ Amethyst Rd.
Amargosa Rd. @ Village Dr.	Mojave Dr. @ Cobalt Rd.
Amethyst Rd. @ Hook Blvd.	Mojave Dr. @ Del Rey Dr.
Amethyst Rd. @ La Mesa Rd.	Mojave Dr. @ East Trail
Amethyst Rd. @ Luna Rd.	Mojave Dr. @ El Evado Rd.
Bear Valley Rd. @ Amargosa Rd.	Mojave Dr. @ La Paz Dr.
Bear Valley Rd. @ Amethyst Rd.	Mojave Dr. @ Village Dr.
Bear Valley Rd. @ Dunia Rd.	Nisqualli Rd. @ 1st Ave.
Bear Valley Rd. @ Industrial Blvd.	Nisqualli Rd. @ 3rd Ave.
Bear Valley Rd. @ Mall Blvd.	Nisqualli Rd. @ 7th St.
Bear Valley Rd. @ Mesa Linda Ave./Eagle Ranch Pkwy.	Nisqualli Rd. @ 11th Ave.
Bear Valley Rd. @ Pacoima Rd.	Nisqualli Rd. @ Balsam Rd.
Bear Valley Rd. @ Ridgecrest Rd.	Roy Rogers Dr. @ Civic Dr.
Bear Valley Rd. @ Topaz Rd.	Roy Rogers Dr. @ Desert Sun
Civic Dr. @ Seneca Rd.	Seventh St. @ Ped Crossing
El Evado Rd. @ Hook Blvd.	Village Dr. @ Blue Canyon Rd.

## B. City of Victorville owned and Maintained – 17

LOCATIONS	
Air Expressway Wy. @ Adelanto Rd.	Bear Valley Rd. @ Hesperia Rd.
Amethyst Rd. @ Dos Palmas Rd.	Bear Valley Rd. @ I Ave.
Bear Valley Rd. @ 2nd Ave.	Bear Valley Rd. @ Jacaranda Ave.
Bear Valley Rd. @ 5th Ave.	Bear Valley Rd. @ Locust Ave.
Bear Valley Rd. @ 7th Ave.	Bear Valley Rd. @ Mariposa Rd.
Bear Valley Rd. @ 11th Ave.	Bear Valley Rd. @ Spring Valley Pkwy.
Bear Valley Rd. @ Balsam Rd.	Ridgecrest Rd. @ Pebble Beach Dr.
Bear Valley Rd. @ Cottonwood Ave.	Ridgecrest Rd. @ Pahute St.
Bear Valley Rd. @ Fish Hatchery Rd.	

## C. Cal Trans owned and maintained (City Pays Electricity Costs.) – 37

LOCATIONS	
HWY. 18/D St. @ 4th St.	HWY. 395 @ Bear Valley Rd.
HWY. 18/D St. @ 7th St.	HWY. 395 @ Cactus Rd.
HWY. 18/D St. @ Hesperia Rd.	HWY. 395 @ Dos Palmas Rd.
HWY. 18/Palmdale Rd. @ Adelanto Stater Bros.	HWY. 395 @ Eucalyptus St.
HWY. 18/Palmdale Rd. @ Amargosa Rd.	HWY. 395 @ La Mesa Rd.
HWY. 18/Palmdale Rd. @ Amethyst Rd.	HWY. 395 @ Luna Rd.
HWY. 18/Palmdale Rd. @ Aster Rd.	HWY. 395 @ Mojave Dr.
HWY. 18/Palmdale Rd. @ Borego Rd.	Interstate-15 North Bound Ramp @ Bear Valley Rd.
HWY. 18/Palmdale Rd. @ Cantina Dr.	Interstate-15 North Bound Ramp @ E St.
HWY. 18/Palmdale Rd. @ El Evado Rd.	Interstate-15 North Bound Ramp @ HWY. 18/D St.
HWY. 18/Palmdale Rd. @ HWY. 395	Interstate-15 North Bound Ramp @ Mojave Dr.
HWY. 18/Palmdale Rd. @ HWY. 395	Interstate-15 North Bound Ramp @ Nisqualli Rd.
HWY. 18/Palmdale Rd. @ Kentwood Blvd.	Interstate-15 North Bound Ramp @ Roy Rogers Dr.
HWY. 18/Palmdale Rd. @ Mariposa Rd.	Interstate-15 South Bound Ramp @ Amargosa Rd.
HWY. 18/Palmdale Rd. @ McArt Rd.	Interstate-15 South Bound Ramp @ Bear Valley Rd.
HWY. 18/Palmdale Rd. @ Monte Vista Rd.	Interstate-15 South Bound Ramp @ E St.
HWY. 18/Palmdale Rd. @ Park Ave	Interstate-15 South Bound Ramp @ HWY. 18/D St.
HWY. 18/Palmdale Rd. @ Stoddard Wells Rd.	Interstate-15 South Bound Ramp @ Roy Rogers Dr.
HWY. 395 @ Adelanto Stater Bros./Walmart	

### III. ESTIMATE OF COSTS

The Act provides that the estimated costs of the improvements shall include the total cost of the improvements for Fiscal Year 2023/2024, including incidentals, which may include reserves to operate the District until first installment funds are transferred to the City from the County.

The Act also provides that the amount of any surplus, deficit or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs of improvements for the SLAD are as identified below:

DESCRIPTION	FISCAL YEAR 2023/2024 ESTIMATED BUDGET	SPECIAL BENEFIT	LESS CITY CONTRIBUTION *	SOURCE OF CONTRIBUTION	TOTAL FUNDED BY SLAD
STREET LIGHTING - LOCAL	\$1,095,903	100%	\$0	\$0	\$1,095,903
STREET LIGHTING - ARTERIAL	455,301	25%	399,837	AD VALOREM & FUND BALANCE	55,464
TRAFFIC SIGNALS	1,612,653	50%	1,508,020	AD VALOREM, PASS THRU & FUND BALANCE	104,633
<b>TOTAL</b>	<b>\$3,163,857</b>		<b>\$1,907,857</b>		<b>\$1,256,000</b>

\* City contribution exceeds the General Benefit percentage amount due to revenue constraints in the District.

## IV. METHOD OF ASSESSMENT

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### A. BACKGROUND

The Landscaping and Lighting Act of 1972 provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Proposition 218 provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. 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. The general enhancement of property value does not constitute a special benefit.

### B. SPECIAL BENEFIT ANALYSIS

Proper operation and maintenance of the street lighting, traffic signals and parking lot lighting of the Park-N-Rides benefit all properties within the City by providing security, safety, community character, and vitality.

**Street Lighting:** All properties within the City receive special and direct benefit from the street lighting that is located along arterials and major thoroughfares as they provide a positive enhancement to the City. In addition, all lots, or parcels, in the City receive a city-wide benefit from the street lighting along arterials and thoroughfares. Parcels that front on streets that have street lighting receive an additional local benefit from street lighting. The special benefit assigned for streetlights on arterial roads is 25%. The special benefit assigned for streetlights on local (non-arterial) roads is 100%. It is estimated that 25% of the arterial road users are locals and use those roads when the streetlights are on, enjoying the special benefit. Benefits of street lighting in terms of security & safety includes; mitigates crime; alleviates the fear of crime; reduces traffic accidents; and enhances pedestrian safety. Community character and vitality benefits includes; promotes social interaction; promotes business and industry; contributes to a positive nighttime visual image; and areas with decorative lighting provide a pleasing daytime appearance.

The benefit provided by streetlighting consists of safety for pedestrians and motorists living and owning property in the District during the nighttime hours. This is a particular and distinct special benefit to all developed parcels in the District.

Streetlights can be determined to be an integral part of streets as a permanent public improvement. One of the principal purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety, and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

Streets are constructed for the safe and convenient travel by vehicles and pedestrians. They also provide an area for underground and overhead utilities. Streetlights are installed on and are for street purposes and are maintained and serviced for optimum use of the

streets as intended in their design. Assessments for the maintenance and servicing of streets may include streetlights.

Streetlights are considered an integral part of the entire street, the same as curb, gutters, pavement, signage, and striping. They are the elements that provide a safe route for motorists and pedestrians. Streetlights are installed to make streets safer.

Streetlights are installed to provide better visibility for drivers. One hundred (100) percent of the illumination from the lights is directed to the street: ninety (90) percent on the street side of the curb and ten (10) percent behind the curb. The spacing of the lights is based on the speed of the vehicles and the natural ability of the motorists' eyes to adjust to light and dark areas.

**Traffic Signals:** All properties within the City benefit from the proper functioning and maintenance of the traffic signal system which is located within the City on major thoroughfares. Proper operation of the traffic signal system is imperative to orderly traffic flow, enhanced congestion management and safety, and minimizing the City's liability with regards to traffic accidents. Traffic signals increase the desirability of a community by promoting enhanced traffic flow and enhanced safety to business and residential properties. The special benefit assigned for traffic signals is 50%. It is estimated that 50% of the users of a traffic signal are from the local area and enjoy a special benefit. Benefits of traffic signals in terms of security and safety includes, enhanced congestion management and safety, promotion of enhanced traffic flow through signal coordination, reduces City's liability to traffic accidents, assists with meeting the State of California's emissions standards, improves emergency response times by signal pre-emption. Community character and vitality benefits includes; orderly traffic flow; promotes business and industry; and contributes to a positive nighttime visual image.

The systems of streets within the District are established to provide access to each parcel in the District. Streetlights and Traffic Signals provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to individual parcels within the District, there would be no need for providing a system of streets with safety lighting for the owners of the individual parcels.

### **C. GENERAL BENEFIT ANALYSIS**

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

The Ad Valorem Tax received each year for street lighting from the County funds the operation and maintenance of the lighting systems of parcels that receive only a general benefit. Although there is a special benefit component to arterial street lighting and traffic signals the costs are fully funded by ad valorem taxes and the City's general fund as identified in the annual budget.

Thus, the total benefits are a combination of the special benefits to the parcels within the District and the general benefits to the public at large. The portion of the total streetlight maintenance costs which are associated with general benefits are not assessed to the parcels in the district but are paid from the funds identified above. The contribution from

ad valorem and general fund are more than adequate offsetting any general benefit element for street lighting and traffic signals.

#### **D. EQUIVALENT BENEFIT UNITS**

In order to allocate benefit fairly between the parcels, an Equivalent Benefit Unit (EBU) methodology, which equates all land uses to a single-family residential parcel, thereby allowing a uniform method of assessment.

The EBU method uses the single-family home as the basic unit of apportionment. A single family residential (“SFR”) home equals one Equivalent Benefit Unit (EBU). Every other land use is converted to EBU’s as described below. All properties in the District will be assigned benefit units and land use classifications per the County Assessor’s roll. (Inaccuracies in the County data will be reviewed on a case-by-case basis as they are brought to the City’s attention.)

##### **Single Family Residential (SFR):**

The SFR parcel has been selected as the basic unit for calculation of the benefit assessments. This basic unit shall be called an Equivalent Benefit Unit or EBU.

- Parcels, or lots, designated as Single Family Residential (SFR) land-use will be assigned one (1.00) EBU per parcel, or lot including vacant subdivided residential lots, or parcels.
- SFR lots, or parcels, that are developed but remote; or, are vacant and remote within recorded subdivision maps; or, are vacant and have an approved tentative map with entitlements but have not yet recorded, will be assessed 0.50 EBU's per parcel, or lot. The calculation would be based upon the future designated number of lots, or parcels, multiplied by the EBU factor.
- SFR lots, or parcels, that are vacant; or, are vacant, remote, and have an approved tentative map with entitlements but have not yet recorded, will be assigned 0.25 EBU's per parcel, or lot. The calculation would be based upon the future designated number of lots, or parcels, multiplied by the EBU factor.
- SFR lots, or parcels, that have acreage, are not subdivided, are vacant, and are not remote will be assigned 0.25 EBU's per parcel, or lot.
- SFR Rural Residential lots, or parcels, that do not have Street Lights installed and are developed or vacant will be assigned 0.25 EBU's per parcel, or lot.
- SFR lots, or parcels that are developed but in a local area without street lights will be assessed at 0.25 EBU's per parcel, or lot.
- SFR lots, or parcels, that have acreage, are not subdivided, are vacant, and are remote will be assigned 0.00 EBU's per parcel, or lot.

❖ Remote is defined as a parcel, or lot, not adjacent to a paved street that may or may not be fully improved with curb or gutter.



**Multi-Family Residential:**

Multi-Family Residential (Multi-Family) are land-use lots, or parcels, that include Mobile Home Parks, Condominiums, and Apartments. Multi-Family lots, or parcels, are proposed to be determined by multiplying the number of dwelling units on each lot or parcel by the relative population density of these types of dwelling. Therefore, the EBU's assigned to Multi-Family Residential will be the product of the number of dwelling units multiplied by an EBU factor of 0.80.

- Parcels, or lots, designated as Multi-Family Residential land-use (Multi-Family) will be assigned 0.80 EBU's per dwelling unit, or parcels unit, including vacant subdivided Multi-Family Residential lots, or parcels.
- Multi-Family parcels, or lots, that are developed but remote; or, are vacant and remote within recorded subdivision maps; or, are vacant and have an approved tentative map with entitlements but have not yet recorded, will be assessed 0.40 EBU's. The calculation would be based upon the future designated number of dwelling units, multiplied by the EBU factor.
- Multi-Family parcels, or lots, that are vacant, remote, and have an approved tentative map with entitlements but have not yet recorded, will be assigned 0.20 EBU's per dwelling unit. The calculation would be based upon the future designated number of dwelling units, multiplied by the EBU factor.
- Multi-Family lots, or parcels, that have acreage, are not subdivided, are vacant, and are not remote will be assigned 0.25 EBU's per parcel, or lot.
- Multi-Family lots, or parcels, that have acreage, are not subdivided, are vacant, and are remote will be assigned 0.00 EBU's per parcel, or lot.

❖ Remote is defined as a parcel, or lot, not adjacent to a paved street that may or may not be fully improved with curb or gutter.

**Office Professional, Commercial and Industrial:**

It is proposed that lots and parcels with a land-use of Office Professional, Commercial or Industrial will be converted to EBU's using the factor of four (4) EBU's per acre.

- Office Professional, Commercial and Industrial land-use lots, or parcels, will be assessed four (4) EBU's per acre or any portion thereof as explained herein.
- Office Professional, Commercial and Industrial land-use lots, or parcels, that are vacant will be assigned EBU's at a rate of 50% of the developed Office Professional, Office Professional, Commercial and Industrial land use lots or parcels, or two (2) EBU's per acre.
- Vacant Remote Commercial parcels not adjacent to a paved road will be assigned zero (0) EBU's.

❖ Remote is defined as a parcel, or lot, not adjacent to a paved street that may or may not be fully improved with curb or gutter.

**Public Property and Institutional:**

Public Property and Institutional, Open Space, and Agriculture land-use equivalencies are to be determined by their use and will be subject to the same assessment amount as private property with the same use.

### Public Property

- Public Property will be assessed the same as private property and based on the lot's, or parcel's, land-use. For example, a Police Station, and City Hall would be assessed the same as the Office Professional, Commercial and Industrial land-use using the factor of four (4) EBU's per acre for developed and two (2) EBU's per acre for vacant lots, or parcels. However, the Green Tree Golf Course would be assessed the same as a developed SFR, one (1) EBU per lot, or parcel.

### Schools

- Schools will be assessed the same as the Office Professional, Commercial and Industrial land-use. The lots, or parcels, that make up a school site will be converted to EBU's using the factor of four (4) EBU's per acre or any portion thereof.
- School lots, or parcels, that are vacant will be assigned EBU's at a rate of 50% of the developed School lots, or parcels, and of developed Office Professional, Office Professional, Commercial and Industrial land-use lots or parcels, or two (2) EBU's per acre.

### Institutions

- Institutions, such as prisons, will be assigned the same as the Office Professional, Commercial and Industrial land-use. The lots, or parcels, of the Prison will be converted to EBU's using the factor of four (4) EBU's per acre or any portion thereof.
- Vacant institutions, such as prisons, will be assigned EBU's at a rate of 50% of the developed institutional lots, or parcels, and of developed Office Professional, Office Professional, Commercial and Industrial land-use lots or parcels, or two (2) EBU's per acre.

## **Parks, Open Space, and Agriculture:**

Parks, Open Space, and Agriculture land-use equivalencies are to be determined by their use and will be converted to EBU's using the factor of one (1) EBU's per acre.

### Parks and Open Space

- Parks and Open Space that are developed will be assigned EBU's the same as Single-Family Residential lots, or parcels, one (1) EBU per lot, or parcel.
- Parks and Open Space lots, or parcels, that are vacant will be assigned 0.50 EBU's per dwelling unit.

### Agriculture

- Agriculture lots, or parcels, that are developed will be assigned EBU's the same as Single-Family Residential lots, or parcels, one (1) EBU per lot, or parcel.
- Agriculture lots, or parcels, vacant will be assigned 0.50 EBU's per dwelling unit.

### **Exempt:**

The following areas would be exempt from the assessment; public streets, public avenues, public boulevards, public lanes, public roads, public drives, public courts, public ways, public alleys, public easements and rights-of-ways, public greenbelts, open space, parkways, and that portion of public property that is not developed and used for business purposes similar to land-uses of private commercial, industrial, and institutional activities. Additionally, utility rights-of-ways, easements, drainage channels, drainage basins and parcels that are used solely for the purpose of accessing entry to parcels, and those parcels that have been vacated by the City that have little to no value and don't benefit from the improvements are also proposed to be exempted from assessment.

A methodology has been developed to calculate the EBU's for other residential land uses and for non-residential parcels. Every land use is converted to EBU's. "Remote" is defined as a parcel, or lot, not adjacent to a paved street that may or may not be fully improved with curb or gutter.

The following table identifies the weighting factors for various land uses as reported by the most current year's San Bernardino County Assessor's Secured Roll, which determines each parcel's EBU assignment:

Land Use Category Identifier	Land Use Category	Basic Unit	EBU Factor	EBU Rates
1	SFR Developed, & SFR Vacant w/Map	1 B.U.	X 1.00 =	1.00 EBU/BU
2	SFR Developed, & Remote or SFR Vacant & Remote w/Map	1 B.U.	X 0.50 =	0.50 EBU/BU
3	SFR Vacant w/Tentative Tract Map	1 B.U.	X 0.50 =	0.50 EBU/BU
4	SFR Vacant & Remote w/Tentative Tract Map	1 B.U.	X 0.25 =	0.25 EBU/BU
5	SFR Rural Residential w/o Street Lights, Developed or Vacant	1 B.U.	X 0.25 =	0.25 EBU/BU
6	SFR Vacant Acreage not Remote	1 B.U.	X 0.25 =	0.25 EBU/BU
7	SFR Vacant Acreage Remote	1 B.U.	X 0.00 =	0.00 EBU/BU
8	Multi Family Developed. Or Vacant w/Map	1 B.U.	X 0.80 =	0.80 EBU/BU
9	Multi Family Vacant & Remote w/Map	1 B.U.	X 0.40 =	0.40 EBU/BU
10	Multi Family Vacant w/Tentative Tract Map	1 B.U.	X 0.40 =	0.40 EBU/BU
11	Multi Family Vacant & Remote w/Tentative Tract Map	1 B.U.	X 0.20 =	0.20 EBU/BU
12	Multi Family Vacant Acreage not Remote	1 B.U.	X 0.25 =	0.25 EBU/BU
13	Multi Family Vacant Acreage Remote	1 B.U.	X 0.00 =	0.00 EBU/BU
14	Office Professional, Commercial & Industrial	1 ACRE	X 4.00 =	4.00 EBU/ACRE
15	Vacant Office Professional, Commercial & Industrial	1 ACRE	X 2.00 =	2.00 EBU/ACRE
16	Public Property & Institutional	1 ACRE	X 4.00 =	4.00 EBU/ACRE
17	Vacant Public Property & Institutional	1 ACRE	X 2.00 =	2.00 EBU/ACRE
18	Parks, Open Space, & Agriculture Developed	1 ACRE	X 1.00 =	1.00 EBU/ACRE
19	Parks, Open Space, & Agriculture Vacant	1 ACRE	X 0.50 =	0.50 EBU/ACRE
20	Exempt	0 ACRE	X 0.00 =	0.00 EBU/ACRE

## E. ASSESSMENT RANGE FORMULA

Over time, the District's budget may be impacted by inflation. In an effort to minimize this impact on the District and ensure the long life of the street lighting improvements, an Assessment Range Formula for inflation was included as part of the Maximum Assessment Rate presented to property owners when the District was formed. The formula, as described herein, provides for an annual inflationary adjustment to the Maximum Assessment Rate that may be imposed each year without requiring the extensive procedure and cost of balloting for normal operational cost increases. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to the assessment amounts without requiring costly noticing, mailing, and ballot procedures, which would further increase the assessments.

**Consumer Price Index:** For administrative costs, the Consumer Price Index (CPI), as developed by U.S. Bureau of Labor Statistics (BLS), is used to calculate the annual inflationary adjustment to the Maximum Assessment Rate. Each fiscal year the City shall identify the annual percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year. This annual percentage change in the CPI is generally established based on the percentage change from January to January as determined by the BLS for urban consumers for the Riverside-San Bernardino-Ontario Areas. This percentage difference shall then be used to establish the increase to the Maximum Assessment Rate proportionate to the non-electric power portion of the budgeted expenses. Should the BLS revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system. For Fiscal Year 2023/2024, the percentage difference from January 2022 to January 2023 is 7.33%. Historical CPI changes are listed below:

Fiscal Year	Change in CPI
2023-2024	7.33%
2022-2023	8.59%
2021-2022	2.25%
2020-2021	3.03%
2019-2020	3.05%
2018-2019	3.51%
2017-2018	2.11%
2016-2017	3.10%
2015-2016	-0.06%
2014-2015	0.77%

**California Public Utility Commission (CPUC):** For electrical power costs that make up the majority of the Operation and Maintenance costs of the District, the base assessment rate levied for each EBU may be increased as authorized by resolution of the CPUC for the cost of supplying power only to the City's lighting systems and facilities. On August 19, 2021 CPUC approved Southern California Edison's General Rate Case Application 19-08-013, resulting in a 7.63% increase for 2021, 5.54% for 2022, and 6.00% in 2023.

The following table summarizes the historical Maximum and Applied SLAD rates.

Fiscal Year	Applied Rate	Max Rate	% of Max
2023-2024	\$ 19.45	\$ 22.13	87.89%
2022-2023	\$ 16.92	\$ 20.87	81.06%
2021-2022	\$ 15.38	\$ 19.74	77.89%
2020-2021	\$ 13.98	\$ 18.39	76.02%
2019-2020	\$ 13.98	\$ 17.14	81.56%
2018-2019	\$ 13.98	\$ 16.11	86.76%
2017-2018	\$ 13.98	\$ 16.09	86.91%
2016-2017	\$ 13.98	\$ 15.33	91.17%
2015-2016	\$ 13.98	\$ 14.75	94.81%
2014-2015	\$ 13.98	\$ 14.75	94.81%
2013-2014	\$ 13.98	\$ 13.98	100.00%

## V. DISTRICT BUDGET

FISCAL YEAR 2023/2024 BUDGET			
DESCRIPTION	TOTAL	GENERAL BENEFIT	SPECIAL BENEFIT <sup>(1)(2)</sup>
<b>STREET LIGHTING - LOCAL (100% Special Benefit)</b>			
ADMINISTRATION	\$150,903	\$0	\$150,903
OPERATIONS AND MAINTENANCE	945,000	0	945,000
CAPITAL IMPROVEMENTS	0	0	0
STREET LIGHTING - LOCAL SUBTOTAL	<b>\$1,095,903</b>	<b>\$0</b>	<b>\$1,095,903</b>
<b>STREET LIGHTING - ARTERIAL (25% Special Benefit)</b>			
ADMINISTRATION	\$50,301	\$37,726	\$12,575
OPERATIONS AND MAINTENANCE	405,000	303,750	101,250
CAPITAL IMPROVEMENTS	0	0	0
STREET LIGHTING - LOCAL SUBTOTAL	<b>\$455,301</b>	<b>\$341,476</b>	<b>\$113,825</b>
<b>TRAFFIC SIGNALS (50% Special Benefit)</b>			
ADMINISTRATION	\$0	\$0	\$0
OPERATIONS AND MAINTENANCE	1,142,653	571,326	571,326
CAPITAL IMPROVEMENTS	470,000	235,000	235,000
STREET LIGHTING - LOCAL SUBTOTAL	<b>\$1,612,653</b>	<b>\$806,326</b>	<b>\$806,326</b>
<b>TOTAL EXPENSES</b>	<b>\$3,163,857</b>	<b>\$1,147,802</b>	<b>\$2,016,055</b>
GENERAL BENEFIT REVENUE- CITY FUNDED FROM NON-ASSESSMENT SOURCES	\$1,147,802	\$1,147,802	\$0
MAXIMUM AMOUNT TO BE FUNDED BY SLAD ASSESSMENTS	\$2,016,055	\$0	\$2,016,055
<b>FISCAL YEAR 2023/24 SLAD ASSESSMENT</b>			
Fiscal Year 2023/24 Total Projected SLAD Assessment to be Levied (Rate x EBU)			<b>\$1,459,263</b>
Less: Estimated County Collection Fees (.30 Per Parcel)			(12,922)
Less: Allowance For Delinquencies (Average From Prior Years)			(190,341)
Net Projected Slad Revenue To Be Collected By The City			<b>\$1,256,000</b>
Projected Special Benefit Assessment Deficit			(\$760,055)
Additional Non-Assessment City Funding Required			\$760,055
<b>FISCAL YEAR 2023/24 LEVY STATISTICS</b>			
Projected Number Of Parcels To Be Assessed			43,117
Projected Equivalent Benefit Units (EBU) To Be Levied			74,987.82
Fiscal Year 2023/2024 Rate Per EBU			\$19.46
Total Projected SLAD Assessment			\$1,459,262

<sup>(1)</sup> Special Benefit is calculated by multiplying the percentage of Special Benefit by the total expense, as outlined in section IV. B.

<sup>(2)</sup> Total Special Benefit amount allowable to be funded by the District. Variance from Net Projected Revenue is due to maximum rate limitations and estimated delinquent assessments.



**Legend**

- SLAD Charged Parcels
- City of Victorville

The map displays the City of Victorville with its boundary in blue. Green areas represent SLAD Charged Parcels. Major roads shown include State 18 Hwy, State 94 Hwy, and various local streets like MESA ST, PHELAN RD, and MOJAVE DR. A compass rose indicates North is up.

## ***VII. DISTRICT ASSESSMENT ROLL***

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The proposed assessments for each parcel within the District will be submitted to the County Auditor/Controller to be included on the property tax roll for Fiscal Year 2023/2024. If any parcel listed herein for collection is identified by the County Auditor/Controller to be an invalid parcel number for the Fiscal Year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be recalculated based on the method of apportionment and assessment rates as approved herein.

Due to size limitations the Preliminary Assessment Roll has been provided under separate cover.