

ENGINEER'S REPORT

TENAYA PARK ASSESSMENT DISTRICT

FRESNO COUNTY SERVICE AREA NO. 2

ANNUAL BENEFIT ASSESSMENT FOR

TENAYA PARK

OPERATIONS & MAINTENANCE



Prepared By:

County of Fresno Department of Public Works and Planning

Steven E. White, P.E., Director

May 2018

TABLE OF CONTENTS

| | | |
|-----|---|---|
| 1. | ENGINEER'S REPORT PURPOSE | 3 |
| 2. | AUTHORIZATION | 3 |
| 3. | PURPOSE OF ANNUAL BENEFIT ASSESSMENT | 3 |
| 4. | CURRENT FUNDING | 3 |
| 5. | DETERMINATION OF NECESSITY | 4 |
| 6. | LIMITATION OF EXPENDING ASSESSMENT PROCEEDS | 4 |
| 7. | BASIS FOR ASSESSMENT | 4 |
| 8. | COLLECTION OF ASSESSMENT | 5 |
| 9. | CONTENTS OF ENGINEER'S REPORT | 5 |
| 10. | PROCEDURE FOR ANNUAL ASSESSMENT | 6 |
| 11. | GENERAL RULES REGARDING PROTEST | 7 |

EXHIBITS

- A: TRACT 1939 LEGAL BOUNDARY DESCRIPTION AND MAP
- B: HISTORICAL COSTS / CURRENT AND PROPOSED BUDGET / ASSESSMENT
- C: PROPOSED IMPROVEMENTS
- D: PROPOSED BENEFIT ASSESSMENT ROLL

The undersigned submits this written Engineer's Report to the Board of Supervisors as follows:

1. **Engineer's Report:** This Engineer's Report supports the 2018 annual levy of a park maintenance assessment in the Tenaya Park Assessment District by the Board of Supervisors on behalf of County Service Area No. 2. The Tenaya Park Assessment District is coterminous with County Service Area No. 2, which was formed solely for the purpose of operating and maintaining Tenaya Park.
2. **Authorization:** This Engineer's Report is submitted under the County Service Area law found in Title 3, Division 2, Part 2, Chapter 2.5 of the Government Code (beginning with section 25210), particularly Government Code section 25215.3, the Landscaping and Lighting Act of 1972 (Streets and Highways Code, Division 15, Part 2, beginning with section 22520), and Article XIID, Section 4, of the California Constitution (Proposition 218).
3. **Purpose of the Benefit Assessment:** The purpose of this annual assessment is to provide park maintenance for Tenaya Park in County Service Area No. 2 (CSA 2). Tenaya Park specially benefits the 142 parcels in CSA 2, which is also known as Tenaya Estates. Those parcels were created by Tract Map 1939. The Tenaya Park Assessment District includes all of the parcels in CSA 2 that are identified by Assessor's Parcel Number in the Assessment Roll attached to this Report as Exhibit "D." The CSA 2 Citizens Advisory Council (CAC) in 2014 requested a proceeding to levy and collect an assessment of the total cost of the maintenance and operation expenses and to build reserves for Tenaya Park. That proceeding resulted in the formation of the Tenaya Park Assessment District, the first levy of such an assessment for those costs, and approval under Proposition 218 by the owners of specially benefitted property for the Board of Supervisors on behalf of CSA 2 to levy annual assessments according to the methodology set forth in the April 2014 Engineer's Report for the Tenaya Park Assessment District (2014 Proposition 218 Proceeding). Included in the costs assessed are the following "improvements" as that term is defined in Streets and Highways Code section 22525:
 - Sprinkler system maintenance
 - Sidewalk repairs
 - Curbs and gutter repairs
 - Street lighting maintenance
 - Electrical system maintenance for street lighting and sprinkler system
 - Landscaping
 - Playground equipment maintenance
 - Recreational improvements (as detailed in Exhibit C)
 - Electrical power and water costs
 - County administration costs (labor, annual audits)

The assessments approved under Proposition 218 in 2014 allow for reserves to build over a ten-year period to fund the replacement of the aging playground surface, curbs and gutters, sidewalks, street lights, sprinkler and electrical controls for the sprinkler, the basketball court, turf reseeding, and any other maintenance needs that may arise.

4. **Current Funding:** This section of the report has been revised due to a refinement in the projection of ad valorem tax revenue. A portion of the ad valorem property taxes levied on properties in CSA 2 is allocated to CSA 2 for providing services. The ad valorem property tax revenue is estimated to be \$11,387 for Fiscal Year 2018-19 and is included in the Assessment calculations of this report. The ad valorem property tax amount estimated to be allocated is a one percent increase over the prior year's amount, to reflect the trend of a one percent inflation factor over the past three years of the assessed value, within the base

inflation factor provided in section 51 of the Revenue and Taxation Code. Currently, ad valorem property taxes paid by the community are considered non-volatile and, aside from inflation increases in assessed value, there are no anticipated significant changes in that amount for the foreseeable future. For that reason, the ad valorem property tax revenue allocated to CSA 2 is estimated to increase for FY 2018-19 by one percent over FY 2017-18. Assessments projected in this report and the portion of CSA 2 costs paid by ad valorem property tax revenue is considered to be contributed in equal shares by each assessed parcel for the purposes of the assessment. Thus, the maximum assessment listed in Exhibit B for FY 2018-19 includes the ad valorem projection of \$11,387 and spread in equal shares to each assessed parcel. CSA 2 also receives interest on the cash reserve balance. The interest rate on cash reserves is equal to the current treasury pool rate for the County of Fresno (as of December 31, 2017 the rate is 1.703%).

5. **Determination of Necessity:** The total amount assessed is estimated to be sufficient to ensure that Tenaya Park conforms to the State Parks and Playground regulations found in the Health and Safety Code, sections 115725 through 115735.
6. **Limitation on Expending Assessment Proceeds:** Any funds collected from the assessment will be expended only for the operation and maintenance of Tenaya Park, which specially benefits all of the parcels within CSA 2. Any unexpended funds raised by the assessment remaining at the end of the fiscal year will be carried over for the same purpose in the next fiscal year.
7. **Basis for Assessment:**
 - A. The historical costs and current fiscal year budget for the operation and maintenance of CSA 2 is detailed in Exhibit B of this report. Exhibit B also details the forecasted annual budget, the cash reserve balance for fiscal year 2017-18, and the projected annual assessment. The amounts for the forecasted budgets are derived from the historical costs and include the annual replacement reserve accumulation target amount of \$13,580 shown in Exhibit C, and an annual inflation factor of 5% over the prior year. The cost of the operation and maintenance of Tenaya Park includes the price under a contractual agreement with Tenaya Estates, Inc., to provide park maintenance, utilities, parts, and repairs and the cost for County staff to administer CSA 2, which was formed for the sole purpose of operating and maintaining Tenaya Park. The current agreement with Tenaya Estates, Inc., most recently amended on April 25, 2016 (County Agreement No. 10-432-2), and effective through June 30, 2020, provides for a maximum payment to Tenaya Estates, Inc., of \$54,500 for FY 2018-19.
 - B. Each parcel in Tenaya Park Assessment District receives an equal special benefit from the park operation and maintenance service of Tenaya Park. No parcel owned by any public agency, the State of California or the United States but not identified, and described on the attached Exhibit A, will receive any special benefit from the park operation and maintenance service to be funded by the assessment. The amount of the assessment for each parcel is proportional to the special benefit derived by that parcel in relationship to the entirety of the cost of the park maintenance service to be provided. Although Tenaya Park is accessible to the public, there is no general benefit derived because the park is centrally located within boundary of CSA 2 and expressly designed as a recreational use park only for Tract Map 1939, which has 142 residential parcels. No assessment proposed for any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

C. The assessment for all services may be adjusted in FY 2018-19 for inflation not to exceed 5% over FY 2017-18. The assessments as presented in the Exhibit B and further shown in the Exhibit D are the maximum assessments that may be imposed to each of the 142 parcels in CSA 2 in FY 2018-19.

D. The proposed assessment is comprised of the following:

The estimated costs for park maintenance, administration, and contributions to a maintenance and operations reserve and to a replacement reserve. To lessen the impact of the creation of the reserve, the amount of the assessment contributed to the reserve is spread over a period of years, beginning in fiscal year 2014-15, and ending in fiscal year 2023-24. The assessments are derived by taking the sum of the total forecasted expenses, minus the ad valorem revenues, minus the estimated interest, plus an amount to meet the reserve target, all not to exceed the maximum assessment approved by the property owners in a Proposition 218 proceeding in 2014, and dividing that by the 142 parcels.

As stated previously in this report, no assessment may be imposed on any parcel that exceeds the reasonable cost of the services provided to that parcel. In the event that there are no reductions in the reserve balance caused by unforeseen repairs or other events that cause the cost of service to exceed revenues the projected assessments may reflect the projected adjustments and the projected assessments may, for the fiscal year in which the assessment has exceeded the revenues, be fixed in an amount necessary to provide service at a rate sufficient to pay the cost of service with no or reduced contribution to reserves, in any event no greater than the maximum projected assessments provided in this report.

E. For the fiscal year 2018-19, the assessment for each of the 142 developed single family residence parcels in CSA 2 is \$374.00. That amount is based on each parcel receiving an equal special benefit from the operation and maintenance of Tenaya Park. The projected assessment for each of the 142 developed single family residence parcels in CSA 2 may be increased by no more than 5% over the previous year to build the reserves required by policy of the Board of Supervisors. The maximum assessment per parcel as approved by the property owners in a Proposition 218 proceeding in 2014 is shown below:

| FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 308.00 | \$324.00 | \$340.00 | \$356.00 | \$374.00 | \$392.00 | \$412.00 | \$432.00 | \$454.00 | \$476.00 |

F. The lien date will be that prescribed by law.

8. **Collection:** The assessment will be collected by the County of Fresno on behalf of CSA 2 in the same manner, and subject to the same penalties, as other fees, charges, and taxes fixed and collected by the County. The County's reasonable cost to collect the assessment each year is included in proposed assessment.

9. **Contents:** As required by the Landscaping and Lighting Act of 1972 and Article XIII D of the California Constitution, this written Engineer's Report contains the following:

A. Exhibit "A" identifies all parcels that have a special benefit conferred on them and on which the annual Assessment will be imposed.

- B. Exhibit “B” identifies the entirety of the cost of park maintenance services and assessment for CSA 2.
- C. Exhibit “C” specifies the improvements, which are in addition to the operation and maintenance of Tenaya Park.
- D. An estimate of the costs of the improvements.
- E. An assessment of the estimated costs of the improvements.
- F. A determination that the proportionate special benefit derived by each identified parcel in relationship to the entirety of the cost of park maintenance service to be provided is as set forth in Exhibit D.
- G. A determination that no assessment on any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.
- H. A determination that the only benefits assessed are special benefits, that general benefits have been separated from the special benefits conferred on each parcel, and that there is no general benefit derived from the park maintenance service to be provided.
- I. A determination that no parcel owned by any public agency, the State of California or the United States but not identified and described on the attached Exhibit D receives any special benefit from the proposed Assessment.

10. Procedure for Annual Assessments Levied After The Formation of an Assessment District

- A. Under current law, a procedure must be followed by the County to levy annual assessments under California Streets and Highways Code, Division 15, Part 2, Chapter 3 of the Landscaping and Lighting Act of 1972.
- B. As required by Government Code section 6061, and California Streets and Highways Code, Division 15, Part 2, Chapter 3 of the Landscaping and Lighting Act of 1972, Sections 22552 and 22553, the Board of Supervisors shall direct the Clerk of the Board to give notice by causing the resolution of intention to be published one time, no later than 10 days prior to the public hearing.

Any interested person may, prior to the conclusion of the hearing, file a written protest with the clerk or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by him or her. Because the assessment described in this report is not “increased” as the term is used in Streets and Highways Code section 22630.5, Government Code section 54954.6, subdivision (a)(1), or Government Code section 53750, subdivision (h)(1), the procedural requirements of Proposition 218, including the provision of printed protest ballots, are not applicable here.

At the public hearing, the Board of Supervisors must consider all oral statements and all written protests made or filed by any interested person. The Board of Supervisors may approve or disapprove the annual assessment based on their independent discretion. The

Board of Supervisors may continue the hearing from time to time, provided that no continuance shall be made to a date after August 10 without the prior consent of the County Auditor.

During the course or upon the conclusion of the hearing, the Board of Supervisors may order changes in any of the matters provided in the report, provided that none of those changes increases any applicable rate used to calculate the assessment or revises the methodology by which the assessment is calculated, if that revision results in an amount being levied on any person or parcel that exceeds what was approved in the 2014 Proposition 218 proceeding.

The Board of Supervisors may adopt a resolution confirming the assessment, either as originally proposed or as changed by the Board. The adoption of the resolution shall constitute the levy of an assessment for FY 2018-19.

Any person may obtain additional information concerning the proposed Assessment in Tenaya Park Assessment District through CSA 2 by contacting Special Districts Administration, Resources Division, County of Fresno Department of Public Works and Planning, 2220 Tulare Street, Sixth Floor, Fresno, CA 93721, telephone (559) 600-4259.

11. General Rules Regarding Protests:

- A. All written protests must be filed with the Clerk to the Board of Supervisors on or before the close of the public portion of the public hearing. Written protests from registered voters, property owners, taxpayers or other interested parties may be withdrawn in writing at any time prior to conclusion to the hearing.
- B. Property owners wishing to preserve the opportunity to file a lawsuit challenging the assessment, if levied, must file a written protest and state therein the specific grounds of protest. Any grounds of protest not stated in a written protest filed prior to the close of the public portion of the hearing are deemed waived in any subsequent lawsuit and may not be raised in such lawsuit.
- C. The validity of the assessment announced by the Board of Supervisors shall not be contested in any action or proceeding unless the action or proceeding is commenced within thirty days after the assessment is announced and adopted (Fresno County Ordinance Code Section 4.28.040).

Under subdivision (b) of Section 4 of Article XIID of the California Constitution, I certify that I am a registered professional engineer certified by the State of California and that I prepared this report. I hereby submit this report to the Board of Supervisors for the County of Fresno.

Dated: _____, 2018

_____, RCE

(SEAL)



CSA 2 - Tenaya Park

Public Works and Planning

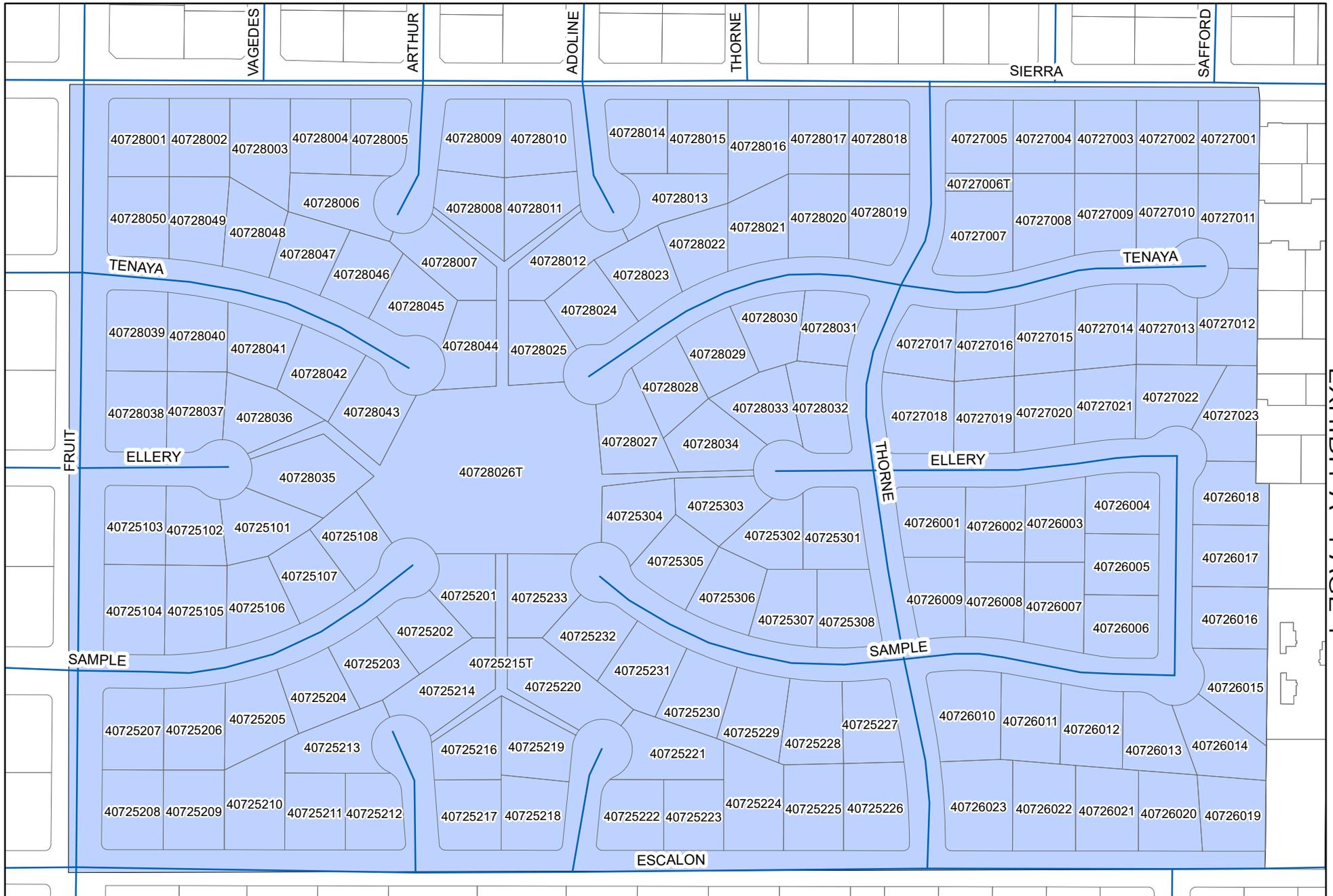


EXHIBIT A - PAGE 1

EXHIBIT A - PAGE 2

TENAYA PARK ASSESSMENT DISTRICT
COUNTY SERVICE AREA NO. 2
TRACT 1939 TENAYA ESTATES
BOUNDARY DESCRIPTION
(BOUNDARY MAP ATTACHED)

County Service Area No. 2 is described as that certain real property situate and being a portion of lots 28, 29, 30, 31, 32, and 33 in Section 5. T. 13 S., N. 20 E., M.D.B. & M., of Bullard Lands Irrigated Subdivision No. 1, according to map thereof recorded in volume 9 page 2 of Record of Surveys in the office of the County Recorder, Fresno County, California, and being more particularly described as follows:

Beginning at the Northwest corner of the Southeast $\frac{1}{4}$ of said Section 5, thence S. $1^{\circ} 02' 30''$ W. and along the West line of said Southeast $\frac{1}{2}$ a distance of 1313.27 feet more or less to its point of intersection with no westerly prolongation of the centerline of that certain County Road known as Escalon Avenue; thence S. $89^{\circ} 26' 12''$ E. and along the centerline a distance of 653.50 feet from the East line of said Southeast $\frac{1}{4}$; thence N. $1^{\circ} 08' 03''$ E. and parallel to the East line of said Southeast $\frac{1}{4}$ a distance of 22.50 feet to the Southeast corner of the West $\frac{1}{2}$ of said lot 26; thence N. $1^{\circ} 05' 11''$ E. and along the East line of the West $\frac{1}{2}$ of said lot 28 and its Northerly prolongation a distance of 668.45 feet to a point on the North line of said Southeast $\frac{1}{4}$ of Section 5; thence N. $89^{\circ} 23' 48''$ W. and along said North line of distance of 1963.51 feet to the Point of Beginning, said parcel of land contains 59.48 acres a little more or less.

REVISED HISTORICAL COSTS / CURRENT and FORCASTED BUDGET

CSA 2 Tenaya Park (Fund 0160, Org. 9142)

| | Actual | Actual | Actual | Actual | Current Budget | Projected Budget |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 |
| Beginning Carryover Cash Balance | \$ 12,837 | \$ 11,985 | \$ 2,109 | \$ 5,473 | \$ 7,834 | \$ 11,627 |
| Annual Revenues | | | | | | |
| Property Taxes | \$ 9,394 | \$ 10,044 | \$ 11,052 | \$ 11,162 | \$ 11,274 | \$ 11,387 |
| Interest, etc. | \$ 198 | \$ 174 | \$ 173 | \$ 215 | \$ 217 | \$ 219 |
| Existing Assessments | \$ 29,478 | \$ 43,712 | \$ 45,984 | \$ 48,280 | \$ 50,552 | \$ 53,108 |
| TOTAL REVENUES | \$ 39,070 | \$ 53,930 | \$ 57,209 | \$ 59,657 | \$ 62,043 | \$ 64,714 |
| Expenditures | | | | | | |
| Maintenance-Equipment (Cross Connection Inspection) | \$ 123 | \$ 101 | \$ 211 | \$ 165 | \$ 249 | \$ 250 |
| Maintenance Buildings & Grounds (Tenaya Estates Inc. Reimbursement - Actual & Estimated) | \$ 26,005 | \$ 53,043 | \$ 47,917 | \$ 50,164 | \$ 51,075 | \$ 54,000 |
| Postage | \$ 293 | \$ - | \$ 9 | \$ - | \$ - | \$ - |
| Public Works Admin. Costs | \$ 12,020 | \$ 9,748 | \$ 4,429 | \$ 5,638 | \$ 5,700 | \$ 5,800 |
| PeopleSoft Accounting System | \$ 581 | \$ 523 | \$ 542 | \$ 779 | \$ 750 | \$ 765 |
| Independent Auditor | \$ 900 | \$ 391 | \$ 463 | \$ 476 | \$ 476 | \$ 485 |
| Countywide Cost Allocation | \$ - | \$ - | \$ 274 | \$ 74 | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 39,922 | \$ 63,806 | \$ 53,845 | \$ 57,296 | \$ 58,250 | \$ 61,300 |
| Contracted Maximum Reimbursement to Tenaya Estates Inc. | \$ 33,000 | \$ 57,232 | \$ 48,000 | \$ 50,500 | \$ 52,500 | \$ 54,500 |
| Infrastructure Improvement Cost Breakdown 2015-16 | | | | | | |
| Playground Resurfacing (Completed) | | \$ 22,000 | - | - | - | - |
| Aging Electrical System | | | | | | \$ 10,000 |
| Incremental Sprinkler System Repair (FY 2018-19 includes Controls and Wiring) | | \$ 18,000 | \$ 36,000 | \$ 15,000 | \$ 10,000 | \$ 4,000 |
| Broken Water Fountain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,000 |
| Tree Maintenance and Preventative Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| Street Light Fixtures Update to LED | | | | | | \$ 11,000 |
| Playground Equipment | | | | \$ 15,000 | \$ 15,000 | \$ - |
| Total Infrastructure Projected Improvement Cost | | \$ 40,000 | \$ 36,000 | \$ 30,000 | \$ 25,000 | \$ 38,000 |
| Target Amount for Improvement Reserve Accumulation from (Exhibit C) | | \$ 13,580 | \$ 13,580 | \$ 13,580 | \$ 13,580 | \$ 13,580 |
| Actual Improvement Reserve Accumulation | \$ 11,985 | \$ 2,109 | \$ 5,473 | \$ 7,834 | \$ 11,627 | \$ 15,041 |
| Estimated Operational Reserves at Year End | \$ 11,985 | \$ 2,109 | \$ 5,473 | \$ 7,834 | \$ 11,627 | \$ 15,041 |
| Reserves, % of Operational Expenditures | 30% | 3% | 10% | 14% | 20% | 25% |
| Annual Assessment | | \$ 308.00 | \$ 324.00 | \$ 340.00 | \$ 356.00 | \$ 374.00 |

Updated 2/26/2018

EXHIBIT B

REVISED PROPOSED IMPROVEMENTS

TENAYA PARK CSA NO. 2

| IMPROVEMENTS Estimated values | | | | | | | Updated 3/11/2015 |
|---|-----------------|--|-----------------|--------------------|-----------------------|---|---|
| QUANTITY | UNIT OF MEASURE | ITEM | UNIT COST | TOTAL COST | LIFE EXPECTANCY, YRS. | ANTICIPATED PROPORTION OF FUNDING FROM OTHER SOURCES, % | ANNUAL REPLACEMENT RESERVE ACCUMULATION |
| 26640 | LF | Curb and Gutter | \$15 | \$399,600 | 75 | 70 | \$1,598 |
| 112740 | SF | Sidewalk | \$6 | \$676,440 | 75 | 50 | \$4,510 |
| 2.3 | ACRE | Irrigation System (Including Controls and Wiring) Completed in FY 2015-16 | \$15,652 | \$36,000 | 30 | 20 | \$1,200 |
| 9 | EA | Street Lights | \$3,500 | \$31,500 | 50 | 0 | \$630 |
| 2.3 | ACRE | Turf /Reseeding | \$4,000 | \$9,200 | 10 | 0 | \$920 |
| 1 | LS | Play Equipment | \$60,000 | \$60,000 | 25 | 20 | \$1,920 |
| 1 | LS | Fall Protection Surface - Done | \$24,750 | \$24,750 | 10 | 0 | \$2,475 |
| 1960 | SF | Basketball Court | \$5.56 | \$10,898 | 30 | 10 | \$327 |
| | | | | | varies | 0 | |
| | | | | \$1,248,388 | | | |
| | | | | | \$13,580.00 | | |

Notes.

Unit costs are at present rates. No inflation factor was used.

Replacement cost for curb & gutter and sidewalk is based on small quantities (50' to 100') constructed at one time. Replacement of larger or smaller sections would generally affect the unit price. A significant amount if very small or very large sections are replaced under one contract.

Miscellaneous (Basketball hoop, bollards and chain, and trash receptacles) estimated annual maintenance/replacement expense \$100/each.

Miscellaneous (drinking fountain, benches, Street light bulbs, and picnic tables) estimated annual maintenance/replacement expense \$200/each.

It is anticipated that concrete improvements will be partially funded by County Roads and that grants may be available over time to partially offset the replacement cost of the play equipment.

**EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL**

| Number | APN | Owner Name | FY 2018-19 |
|---------------|------------|---|-------------------|
| 1 | 40725101 | DODSON DANIEL J & MICHELE | \$374.00 |
| 2 | 40725102 | LUCIDO WILLIAM S & ELIZABETH S TRUSTEES | \$374.00 |
| 3 | 40725103 | WITHROW ROBERT & MARGARET | \$374.00 |
| 4 | 40725104 | FLAGLER WALTER GEORGE & MARGARET B | \$374.00 |
| 5 | 40725105 | WIENS JAMES A & ANGELA M | \$374.00 |
| 6 | 40725106 | NAKAGUCHI RUSSELL K & JEAN M | \$374.00 |
| 7 | 40725107 | KALEMKARIAN STEPHEN A & PEGGY | \$374.00 |
| 8 | 40725108 | HUSHEK JOSEPH C & KATHLEEN L TRS | \$374.00 |
| 9 | 40725201 | HEATH PAUL W & LINDA D TRUSTEES | \$374.00 |
| 10 | 40725202 | BRADLEY PATRICK W | \$374.00 |
| 11 | 40725203 | PEREZ AUGUSTINE A & KATHRYN M PAPE | \$374.00 |
| 12 | 40725204 | CADY DANIEL J & LISA H BENNETT | \$374.00 |
| 13 | 40725205 | RITTER KENNETH M | \$374.00 |
| 14 | 40725206 | KREBS HANNA TRUSTEE | \$374.00 |
| 15 | 40725207 | MERZOIAN MITCHELL & ELEANOR TRUSTEES | \$374.00 |
| 16 | 40725208 | DI NUZZO MICHELE & ANGELINA TRUSTEES | \$374.00 |
| 17 | 40725209 | DWYER JAMES C & LIDIA G | \$374.00 |
| 18 | 40725210 | PATTERSON JAMES D & RENEE B TRS | \$374.00 |
| 19 | 40725211 | SMITH PATRICK M & WENDY L | \$374.00 |
| 20 | 40725212 | BLOHM PHILIP TRUSTEE | \$374.00 |
| 21 | 40725213 | SOSA SUSANA L & DANIEL NADANER | \$374.00 |
| 22 | 40725214 | CONWAY WILLIAM JOSEPH JR & JOAN R TRS | \$374.00 |
| 23 | 40725216 | TAN KELLY LEE | \$374.00 |
| 24 | 40725217 | QUAN PATRICK M & ANDREA L | \$374.00 |
| 25 | 40725218 | ARMSTRONG CRAIG W & JESSICA T | \$374.00 |
| 26 | 40725219 | STARBUCK JEFFERY R & MIRANDA N | \$374.00 |
| 27 | 40725220 | KELLEY MICHAEL E & JESSICA M TRUSTEES | \$374.00 |
| 28 | 40725221 | BUSH PAUL D TRS | \$374.00 |
| 29 | 40725222 | REBA SCOTT J & DEBORAH S | \$374.00 |
| 30 | 40725223 | ABEL HOWARD & BETTY | \$374.00 |
| 31 | 40725224 | FALCONE PATRICIA L | \$374.00 |
| 32 | 40725225 | AMARO ANGELINA M | \$374.00 |
| 33 | 40725226 | LEONIK BENJAMIN JAMES & SARA KIRA | \$374.00 |
| 34 | 40725227 | KAUSIN ANNE MARIE | \$374.00 |
| 35 | 40725228 | ZARATE CRISTINA E | \$374.00 |
| 36 | 40725229 | ELLSWORTH TERRY TRUSTEE | \$374.00 |
| 37 | 40725230 | VINCENT DAVID D TRUSTEE | \$374.00 |
| 38 | 40725231 | WHITEHEAD THOMAS & CYNTHIA | \$374.00 |
| 39 | 40725232 | MCCULLOUGH GILBERT L | \$374.00 |
| 40 | 40725233 | LUM STANLEY & JANE | \$374.00 |
| 41 | 40725301 | SPARKS ROBIN | \$374.00 |
| 42 | 40725302 | SCHOLES JULIE A TRUSTEE | \$374.00 |
| 43 | 40725303 | MOTT TRAVIS R & JOHANNA R | \$374.00 |
| 44 | 40725304 | TAKESHITA-DOTY KRISTINE & DAVID DOTY II | \$374.00 |

EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL

| Number | APN | Owner Name | FY 2018-19 |
|---------------|------------|--------------------------------------|-------------------|
| 45 | 40725305 | EWALT KEVIN D & RAQUEL A | \$374.00 |
| 46 | 40725306 | PUCHEU JACQUELINE MCDONALD & JASON E | \$374.00 |
| 47 | 40725307 | WILLIAMSON DEAN & LISA K | \$374.00 |
| 48 | 40725308 | MARKS STANLEY A & JUDITH K | \$374.00 |
| 49 | 40726001 | BRANCH DANIEL & KERRI | \$374.00 |
| 50 | 40726002 | KORETOFF BILL J TRS | \$374.00 |
| 51 | 40726003 | SANDERS SKYLAR G | \$374.00 |
| 52 | 40726004 | CAVELLA RONALD E & SHIRLEY ANNE | \$374.00 |
| 53 | 40726005 | O'NEAL BRUCE W & DOLORES I TRUSTEES | \$374.00 |
| 54 | 40726006 | COTTON DAVID A & NICOLE C | \$374.00 |
| 55 | 40726007 | HARO MIGUEL & ESVELIA | \$374.00 |
| 56 | 40726008 | DUKE BILLIE D & ROBIN A TRUSTEES | \$374.00 |
| 57 | 40726009 | STEVENS BRAD W & ROBIN RUSSO TRS | \$374.00 |
| 58 | 40726010 | CERBO LUCY | \$374.00 |
| 59 | 40726011 | POLGLASE VAN N & ANGELA TRUSTEES | \$374.00 |
| 60 | 40726012 | TALLEY RANDALL E | \$374.00 |
| 61 | 40726013 | SNYDER JOAN TRUSTEE | \$374.00 |
| 62 | 40726014 | MCKELVEY JAMES ALAN & DIANE CLARE | \$374.00 |
| 63 | 40726015 | CROSBY KENNETH O & CATHY TRUSTEES | \$374.00 |
| 64 | 40726016 | EARL SHANNON M & JEFF | \$374.00 |
| 65 | 40726017 | PETERSON MICHELE & DARIN | \$374.00 |
| 66 | 40726018 | ADAMS JULIE A TRUSTEE | \$374.00 |
| 67 | 40726019 | SMOKE LEO & LAURA | \$374.00 |
| 68 | 40726020 | FRAZIER MARLENE A TRUSTEE | \$374.00 |
| 69 | 40726021 | CAVANAGH JANE | \$374.00 |
| 70 | 40726022 | SETTERQUIST ALLYSON | \$374.00 |
| 71 | 40726023 | NELSON MICHAEL K & CINDY A | \$374.00 |
| 72 | 40727001 | GOMEZ MANUEL JR & MARY | \$374.00 |
| 73 | 40727002 | GEARY ELMYRA | \$374.00 |
| 74 | 40727003 | COLLINS MIKE & JUDY | \$374.00 |
| 75 | 40727004 | SANCHEZ MARCELA | \$374.00 |
| 76 | 40727005 | LLA LEASING COMPANY LLC | \$374.00 |
| 77 | 40727007 | LARSON ROSALENE L | \$374.00 |
| 78 | 40727008 | LONE TODD A & ANNETTE E LEVI | \$374.00 |
| 79 | 40727009 | MARTIN RONALD S & NORMA M TRUSTEES | \$374.00 |
| 80 | 40727010 | DOLATA CYNTHIA A | \$374.00 |
| 81 | 40727011 | MACIAS AGAPITO & ERICA GAMINO | \$374.00 |
| 82 | 40727012 | DOMINGO ERIC R | \$374.00 |
| 83 | 40727013 | WEIGANDT BRENT & DIANE CASSANO | \$374.00 |
| 84 | 40727014 | HARDING CLARKE T III & LINLEY B TRS | \$374.00 |
| 85 | 40727015 | TOPOOZIAN DUSTIN J | \$374.00 |
| 86 | 40727016 | BECERRA JAVIER & LUZ E | \$374.00 |
| 87 | 40727017 | MENEFEE TERRY & ROSALIE | \$374.00 |
| 88 | 40727018 | SHEEHAN PETER M & MICHELLE | \$374.00 |
| 89 | 40727019 | BERGER THOMAS E & CHERYL L | \$374.00 |
| 90 | 40727020 | BREMSETH DOUGLAS & EMILY N | \$374.00 |

**EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL**

| Number | APN | Owner Name | FY 2018-19 |
|---------------|------------|--|-------------------|
| 91 | 40727021 | LACY WILLIAM J III | \$374.00 |
| 92 | 40727022 | EMERSON RICHARD A G & MARY E TRS | \$374.00 |
| 93 | 40727023 | FORREST ALAN H & CAROL TRUSTEES | \$374.00 |
| 94 | 40728001 | GUERRERO MARCOS & MARIA | \$374.00 |
| 95 | 40728002 | NAVARRO NATHANIEL J | \$374.00 |
| 96 | 40728003 | GUZMAN LINDA M | \$374.00 |
| 97 | 40728004 | GUZMAN LISA M TRUSTEE | \$374.00 |
| 98 | 40728005 | SAMARIN VERNA J | \$374.00 |
| 99 | 40728006 | BURNETT ASHLEY C | \$374.00 |
| 100 | 40728007 | GRANT VERNON H JR & CARLA M | \$374.00 |
| 101 | 40728008 | LUNDBERG BRUCE E & KATHLEEN A | \$374.00 |
| 102 | 40728009 | CROSSMAN KEITH V & CHARLENE M | \$374.00 |
| 103 | 40728010 | JEFFREYS GEORGE W & WILLENE P | \$374.00 |
| 104 | 40728011 | ROJO ENRIQUE & SARAH C | \$374.00 |
| 105 | 40728012 | DRANDELL HARRY M | \$374.00 |
| 106 | 40728013 | XIONG ZONG | \$374.00 |
| 107 | 40728014 | AGUAYO DANNY & MONA DIANE | \$374.00 |
| 108 | 40728015 | WANG JAIXIN | \$374.00 |
| 109 | 40728016 | THUESEN GERALDINE TRUSTEE | \$374.00 |
| 110 | 40728017 | BERRETT NATALIE TRUSTEE | \$374.00 |
| 111 | 40728018 | STRAUSS SHIRLEY J TRUSTEE | \$374.00 |
| 112 | 40728019 | WIEST FREDRICK R & BECKY L | \$374.00 |
| 113 | 40728020 | DASHJIAN ELIZABETH TRUSTEE | \$374.00 |
| 114 | 40728021 | DRENTH JAN | \$374.00 |
| 115 | 40728022 | DOWNING THOMAS H & CYNTHIA A TRUSTEES | \$374.00 |
| 116 | 40728023 | BIRD DONALD L & JOYCE A TRS | \$374.00 |
| 117 | 40728024 | PRIESTER RAE ANN G & RANDALL G | \$374.00 |
| 118 | 40728025 | PAPULIAS THEODORE ALEXANDER & SUSAN L | \$374.00 |
| 119 | 40728027 | NORMART ARA FRANK JR TRUSTEE | \$374.00 |
| 120 | 40728028 | SURABIAN STANLEY R & CHERYL L TRUSTEES | \$374.00 |
| 121 | 40728029 | ROBINSON RODERICK H JR & MARLENE B TRS | \$374.00 |
| 122 | 40728030 | MORIZONO MARK T & KELLY L | \$374.00 |
| 123 | 40728031 | DAVIS CATHERINE TRUSTEE | \$374.00 |
| 124 | 40728032 | WALLACE SUZANNE L | \$374.00 |
| 125 | 40728033 | CHEESEBOROUGH DERIK E & MARY | \$374.00 |
| 126 | 40728034 | LAZARUS GORDON & KAREN DIANE TRUSTEES | \$374.00 |
| 127 | 40728035 | MCGANN PETER D & KRIS A TRUSTEES | \$374.00 |
| 128 | 40728036 | BIGHAM CRAIG CARTER & SUSAN J | \$374.00 |
| 129 | 40728037 | ALLEN MARK L & SUSAN L TRUSTEES | \$374.00 |
| 130 | 40728038 | LAMBRECHT KAREN E | \$374.00 |
| 131 | 40728039 | LOPEZ FRANCISCO & ROSA GONZALEZ | \$374.00 |
| 132 | 40728040 | COCKBURN TIMOTHY P & TRACEY J DUNN | \$374.00 |
| 133 | 40728041 | REYNOLDS CHRISTOPHER & LORA | \$374.00 |
| 134 | 40728042 | MISKULIN PAUL & LAURIE | \$374.00 |
| 135 | 40728043 | HABIBE MICHAEL N | \$374.00 |

**EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL**

| Number | APN | Owner Name | FY 2018-19 |
|---------------|------------|------------------------------|--------------------|
| 136 | 40728044 | BARNES JAY & TRACY | \$374.00 |
| 137 | 40728045 | JENKINS MICHAEL GREGORY | \$374.00 |
| 138 | 40728046 | SMITH GLENNA LEE TRUSTEE | \$374.00 |
| 139 | 40728047 | RUELAS JOSEPH M & ELISA T | \$374.00 |
| 140 | 40728048 | NAZZARETTA ADALA M TRS | \$374.00 |
| 141 | 40728049 | ROBERTSON W NEIL & ANGELA M | \$374.00 |
| 142 | 40728050 | MC CLUNE JAMES B & DOLORES M | \$374.00 |
| TOTAL | | | \$53,108.00 |