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Reclamation District No. 800

Operations and Maintenance Assessment

FINAL ENGINEER'S REPORT

Prepared for: Reclamation District No. 800

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1. Introduction

Background

Reclamation District 800 (RD 800 or District) is located in Sacramento County along the northeast side of the Cosumnes River. The district currently covers approximately 24,678 acres, including 34.05 miles of levee, 17.65 along the north bank and 16.40 miles along the south bank. State Route 16 runs in an east-west direction at the northern border of RD 800 and connects with Interstate 50 and the City of Sacramento to the west, and the connects to Amador County to the east.

The District was formed by a special act of the Legislature in 1907 to provide levee maintenance along the northeast side of the Cosumnes River in Sacramento County. (1907 Stats. 213.) The original District covered approximately 2,136 acres between Deer Creek and the Cosumnes River, east of Elk Grove. After the 1997 flood, R.D. 800 expanded from a small agricultural area to include approximately 25,000 acres on both sides of the Cosumnes River from Sloughouse downstream beyond the community of Wilton. This increase was requested by landowners outside the original District, who recognized that an entity to maintain the levees on both sides of the river was essential. Like much of the original District flood control infrastructure, the levees which the District inherited through its 1997 expansion were privately constructed, and the District has limited knowledge regarding the manner of their original construction or their ongoing stability except to the extent of repairs made in 1997 and subsequently.

County and federal funds went into the reconstruction of the levees following the 1997 flood, and an entity to maintain these levees was necessary to protect that investment and the safety of the residents and property which the levees protect. In response to this demand, the Legislature enacted SB 437, which increased the area of the District to the current coverage. The Sacramento County Board of Supervisors adopted the Supplemental Plan for Reclamation of Lands within Reclamation District 800 on February 4, 1998. The Supplemental Plan allowed for the District to obtain easements within the new district boundaries for levee access, operations and maintenance from landowners owning property on which levees are located.

The District's primary funding source is landowner assessments. In compliance with Proposition 218, the Board of Trustees and the District prepared an Administration & District Formation Valuation Assessment Roll in June and July of 1999. Since that time, annual special benefit assessments have been collected on those parcels within the District based upon the assessment methodology outlined in the annual Engineer's Report. The District's 1999 rate of assessment, based on an estimated operations and maintenance cost of \$3,500 per levee mile, has not increased since 1999.

Update on Current Levee Repairs and Projects

Reclamation District 800 sustained severe damage to its flood control infrastructure as a result of flooding in January and February of 2017. The damages included major erosion on the waterside slope and boils along the landside toe, as well as severe damages at approximately 14 locations along the slopes of its levees. The District determined that 4 of these sites were in imminent danger of levee failure and took the necessary steps to repair them. The cost of these emergency repairs and flood fighting efforts (approximately \$390,000) virtually eliminated the District's reserves. Additional disasters of this magnitude, in the absence of renewed reserve funds, would seriously jeopardize the District's ability to continue providing services.

RD 800 is relatively unique among reclamation districts in that it is comprised entirely of reclamation levees that are not part of any state or federal flood control project. By virtue of that status, and its geographic

location (straddling Deer Creek and the Cosumnes River), the District has limited access to financial assistance from other government entities to assist in its levee maintenance or improvement activities. A State subvention authority exists for comparable levees within the Sacramento-San Joaquin Delta, however, the District does not fall within the definition of the Delta for the purpose of those funds. The Federal Emergency Management Agency may provide flood fighting costs directly incurred in the process of such a flood fight, but its regulations provide at best limited assistance for ongoing levee maintenance or improvement activities. The Corps of Engineers has authority under Public Law 84-99 to assist in restoration of flood control levees, but the present configuration of the levees on the Cosumnes River within the enlarged RD 800 would not appear to qualify for federal assistance under that program at this time.

Purpose of Engineer's Report

The purpose of this Engineer's Report (Report) is to estimate and justify the need for the District to incorporate a new assessment to be levied in 2018. This Engineer's Report describes, in detail, the methodology for levying an assessment upon parcels that receive special benefit from the services provided by RD 800 within its boundaries. The assessment is intended to provide RD 800 with sufficient funding to provide the annual O&M services necessary to maintain the levee system, as well as establish a reserve to support the District's timely response to emergencies. We have reviewed the operations of the District, the operating deficit of the District, and the near-term projected funding needs of the District, to evaluate the total costs to be incurred by the District in providing the services proposed.

Report Organization

This report is divided into six sections. This section provides the background and purpose of the report; **Section 2** outlines the authorization and process for imposing the proposed assessment; **Section 3** describes the funding plan for O&M; **Section 4** details the methodology for calculating an assessment that is proportional to the special benefits received by each parcel being assessed; **Section 5** describes how the assessment would be administered on an annual basis; and **Section 6** provides the Assessment Engineer's special benefit conclusion.

Appendix A provides the proposed 10-year budget for RD 800.

Appendix B provides the schedule of proposed assessments by parcel for FY 2018/19 (the initial maximum annual assessment roll for assessment balloting purposes).

2. Authority and Process

The proposed O&M assessment would be imposed by RD 800 pursuant to the Benefit Assessment Act of 1982, Government Code §§ 54703-54719 (1982 Act). Government Code § 54710(a)(2) authorizes any local agency authorized to provide flood control services, which includes RD 800, to impose a benefit assessment pursuant to the 1982 Act. Assessments authorized under the 1982 Act are levied annually based on a budget for expenditures. Government Code § 54711(a)(2) states that "the annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service."

Government Code § 54716(a) describes the procedures that the local agency must follow when imposing an assessment pursuant to the 1982 Act. These include the requirement of the agency to prepare a written report that contains the following:

1. A description of the service proposed to be financed through the revenue derived from the assessment;
2. A description of each lot or parcel of property proposed to be subject to the benefit assessment;
3. The amount of the proposed assessment for each parcel; and
4. The basis and schedule of the assessment.

All special benefit assessments must also comply with Article XIII D of the State Constitution, commonly referred to as Proposition 218, and the Proposition 218 Omnibus Implementation Act (Government Code § 53750, *et seq.*). Government Code § 54716(c) of the 1982 Act specifically requires that assessments imposed pursuant to its authority follow the procedures for adoption required by Proposition 218. Proposition 218 specifies the requirements and process for imposing benefit assessments, including the requirement of this Engineer's Report documenting the special benefits conferred by the service provided, the process for imposing the assessment, and property owner approval through a balloting process.

This Engineer's Report has been prepared to:

1. Contain the information required pursuant to Government Code § 54716(a) listed above;
2. Determine the special benefits received from the services provided by the District by benefiting properties; and
3. Assign a method of apportioning the assessment to benefiting parcels.

Following submittal of this report to the RD 800 Board of Trustees (Board) for preliminary approval, the Board may, by resolution, call for an assessment ballot proceeding and public hearing on the establishment of the proposed assessment.

If the Board approves such a resolution, prior to the hearing, Government Code § 54716(b) requires the clerk of the Board to notice the filing of the report and publish the time, date, and place of the hearing pursuant to Government Code § 6066. This requires that publication of notice shall be once a week for two successive weeks. Government Code § 6066 states that the two publications take place in a newspaper published once a week or oftener, with at least five days intervening between the respective publication dates not counting such publication dates, are sufficient. The period of notice commences upon the first day of publication and terminates at the end of the fourteenth day, including therein the first day. In addition, the 1982 Act also requires the agency to post, in at least three public places, the notice within the jurisdiction of the local agency.

In addition, if the Board approves such a resolution, the secretary of the Board will also initiate the notice, protest, and hearing procedure required by Government Code § 53753 and Article XIII D. A notice and assessment ballot will be mailed to property owners within the District's boundaries. Such notice would include a description of the services to be funded by the proposed assessments, the total assessment amount, the proposed assessment amount for each parcel owned, the duration of the assessment, an explanation of the method of voting on the assessments, and the name and telephone number of the person designated by the Board to answer inquiries regarding the protest hearing. Each notice would also specify the date, time, and place of the public hearing and a summary of the ballot return procedures. Finally, each notice would include a ballot upon which the property owner can mark his or her approval or disapproval of the proposed assessments, as well as affix his or her signature, and a postage prepaid envelope in which to return the ballot.

Landowners will have at least 45 days to return the assessment ballots. On the last day of the balloting period, the public hearing will be held for the purpose of receiving public testimony regarding the proposed

assessments. At the public hearing, landowners will have the opportunity to address the Board about the proposed assessment. Ballots must be submitted prior to the close of the public hearing. Landowners may also revise previously submitted ballots prior to the close of the public hearing.

If the votes in favor of the assessment are in the majority (weighted by the proportional financial obligation of the property for which the ballots are submitted), the Board may continue with the process of imposing the proposed assessment and its future levy. If the assessments are so confirmed and approved, the levies would be submitted in future years to the Sacramento County Auditor Controller for inclusion on the property tax rolls, or RD 800 may directly bill the property owner for the assessment pursuant to Water Code §§ 50660, 51515, and 51518-51519. As outlined in Government Code § 53739, the Board may levy the assessment in future years without conducting a new ballot proceeding so long as the assessments are within the authorized inflation-adjusted range authorized by the original balloting proceeding.

3. Proposed Services and Funding Plan

Services Funded by the Proposed Assessment

The services to be funded by the proposed assessment include all O&M services that are required to maintain eligibility for federal disaster relief (Public Law 84-99), debt service (current or future), and the establishment of a reserve for future emergency response actions. The proposed assessment will be used to provide O&M services to provide assurance that the improved flood control features will be maintained to Corps of Engineer's standard to maintain PL84-99 eligibility. Specific O&M activities may include levee inspections and evaluations, debris cleanup, mowing and spraying for weed control, rodent control, levee patrols during warning and flood stages, resurfacing of levee roads when required to keep them passable for patrolling and maintenance purposes, replacing erosion protection materials as needed, and repair of the levee embankment to ensure levee integrity. Operational costs will include expenditures for administration expenses, employee salaries, contracts for maintenance and/or repairs, engineering and legal services, and the purchase of supplies and material for emergency response activities. Additionally, the District from time to time undertakes capital repair and improvement projects for District works and facilities. Because the costs of these and other capital improvements may be too high to fund in a single year with the District's existing level of revenues, the District desires to establish a reserve to accumulate the necessary funds from several fiscal years' budgets.

Annual Budget for Services Provided by RD 800

The annual expenses for O&M services have been projected over the next 10 years by RD 800 and provided to the Assessment Engineer. The budget is based on RD 800's current expectation of costs, taking into consideration historical expenses, anticipated frequency of future storms, and an estimate of expected costs. The projected budget also anticipates changes in expenses over the next 10 years to complete near-term objectives to improve the District's operational efficiency and financial sustainability. It should be noted that this budget was developed for the purpose of determining the annual revenue required for this proposed assessment. Future annual budgets approved by the RD 800 Board may vary from year to year according to actual anticipated expenses and revenues. **Table 1** shows the estimated budget for O&M.

Table 1
RD 800 Annual Budget for O&M Services

Operations and Maintenance Expenses	FY 2018/19
Levee Operations and Maintenance	
Administrative	
Accounting/Payroll Services	\$7,500
Audit	\$3,000
Trustee Pay	\$10,000
Consultants	
Engineering	\$36,000
Legal	\$20,000
Licenses/Permits	\$500
County Fees	\$1,400
Office Supplies/Postage	\$1,000
Payroll Tax	\$5,000
Insurance	\$15,000
Rent	\$12,000
Utilities	
Telephone	\$2,400
Electricity	\$1,200
Staff	
GM/Secretary	\$15,000
Superintendent	\$70,000
Operations & Maintenance	
Equipment Purchase/Repairs	\$30,000
Fuel	\$10,000
Weed/Rodent Control	\$75,000
Capital Improvements	
Levee Repairs	\$80,000
Contingency	\$25,000
Emergency Response Fund	
Emergency Reserve	\$0
Advanced Debt Retirement	\$90,000
Total Expenditures	\$510,000

4. Assessment Methodology

General Discussion

Requirements of Proposition 218

To levy an assessment for a property related service such as flood control, Proposition 218 requires the local agency to:

- Separate the general benefits from the special benefits conferred on a parcel;
- Identify the parcels that have special benefits conferred on them by the facility and/or service;
- Calculate the proportionate special benefit for each parcel in relation to the entirety of the capital and/or O&M expenses being funded; and
- Ensure the assessment does not exceed the reasonable cost of the proportionate special benefit conferred on each parcel.

Special Benefits vs. General Benefits

Proposition 218 requires any local agency proposing to increase or impose a special assessment to “separate the general benefits from the special benefits conferred on a parcel.” Cal. Const. art. XIID §4. The rationale for separating special and general benefits is to ensure that property owners are not charged a special benefit assessment in order to pay for general benefits provided to the general public or to property outside the assessment district. Thus, a local agency carrying out a project that provides both special and general benefits may levy an assessment to pay for the special benefits, but must acquire separate funding to pay for the general benefits.¹

A special benefit is 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. The total cost of the services must be apportioned among the properties being assessed based on the proportionate special benefit the properties will receive.

Because flood control works have an obvious indirect relationship to the provision of general benefits and may, upon first blush, appear to be general benefits, the issue of general benefits merits further discussion. For example, the facilities to be funded by the assessment would protect parks that are used by people regardless of whether they own property within the floodplain or not. But this indirect relationship does not mean that these activities would themselves provide any general benefits. Rather, they will provide special benefits to all parcels within the floodplain, including special benefits to public parcels (such as parks) that are themselves used in the provision of general benefits.

More to the point, the public at large will be paying for the special benefits provided to this public property, and specially benefited property owners' assessments will not be used to subsidize general benefits provided to the public at large or to property outside the district. All property that is specially benefited will be assessed, including schools, parks and other parcels used in the provision of general benefits. Assessing agencies are required by law to levy the assessment on all specially benefited property, including publicly owned property, within the assessment district. Cal. Const. art. XIID § 4(a). Thus, the general public will pay for the provision of flood control services because the assessed public agencies within the assessment district will use general taxes and other public revenue to pay their assessments.

¹ *Silicon Valley Taxpayers' Assn., Inc. v. Santa Clara County Open Space Authority*, (2008) 44 Cal. 4th 431, 450.

In this instance, the flood control activities of RD 800 provide a special benefit only to those properties located within the District's boundaries by virtue of preventing flood waters due to an uncontrolled flood from flowing over the parcel and causing damages as a result of inundation. Specifically, all parcels within the boundaries of this assessment district receive a special benefit from the flood control services provided by the District. The District provides flood control services through the ongoing O&M of the Cosumnes River levees.

The special benefit provided to each parcel within the RD 800 boundary varies based on the relative amount of avoided flood damages caused from an uncontrolled flood as a result of a levee breach along the Cosumnes River. The relative avoided flood damages are a function of parcel size, parcel use, improvements on the parcel including permanent crops or structures, and the depth of flooding on the parcel.

Avoided flood damages to a parcel are a special benefit and not a general benefit. As noted above, special benefits are those "particular and distinct over and above general benefits conferred on real property located in the district or to the public at large." Cal. Const. art. XIII D §2(i). Because the flood control services and facilities protect a particular, identifiable set of parcels (including any appurtenant facilities or improvements) from damage due to inundation, the benefits are provided directly to those parcels, and to none other. By contrast, general benefits provided to the public at large are discussed in terms of general enhanced property values, provision of general public services such as police and fire protection, and recreational opportunities that are available to people regardless of the location of their property. See *e.g.*, Cal. Const. art. XIII D §§2(i), 6(2)(b)(5); *Silicon Valley Taxpayers*, 44 Cal. 4th 431. 450–56.

RD 800 District Boundaries

As discussed previously, after the 1997 flood, the district boundary was increase to the current boundary lines shown in **Figure 1**. The majority of the properties that receive special benefit from the RD 800 flood control facilities are within the District. However, there are a few properties outside of the district that receive special benefit from levee O&M. These properties are apportioned benefit even though the District cannot assess these properties.

Special Benefit Calculation

The first step in apportioning special benefit is to identify the special benefit categories to be provided by the O&M Services and establish the relative weighted benefit appropriate for each special benefit category. The following special benefit categories are provided under the proposed assessment.

1. **Flood Damage Avoidance Benefit.** The District operates and maintains levees and flood control infrastructure along the Cosumnes River. These activities reduce the risk for flood damage to properties protected by the levee. Based on the level of effort expended by the District, it has been determined that the Flood Damage Avoidance Benefit accounts for 80% of the total special benefit provided by the District.
2. **Emergency Response Benefit.** Due to the hydraulic nature of the Cosumnes River, the District must routinely respond to flood emergency events. This effort is above and beyond the annual O&M activities. Based on the level of effort required by the District and historic frequency of flood events, it has been determined that the Emergency Response Benefit accounts for 20% of the total special benefit provided by the District.

Figure 1: District Boundary

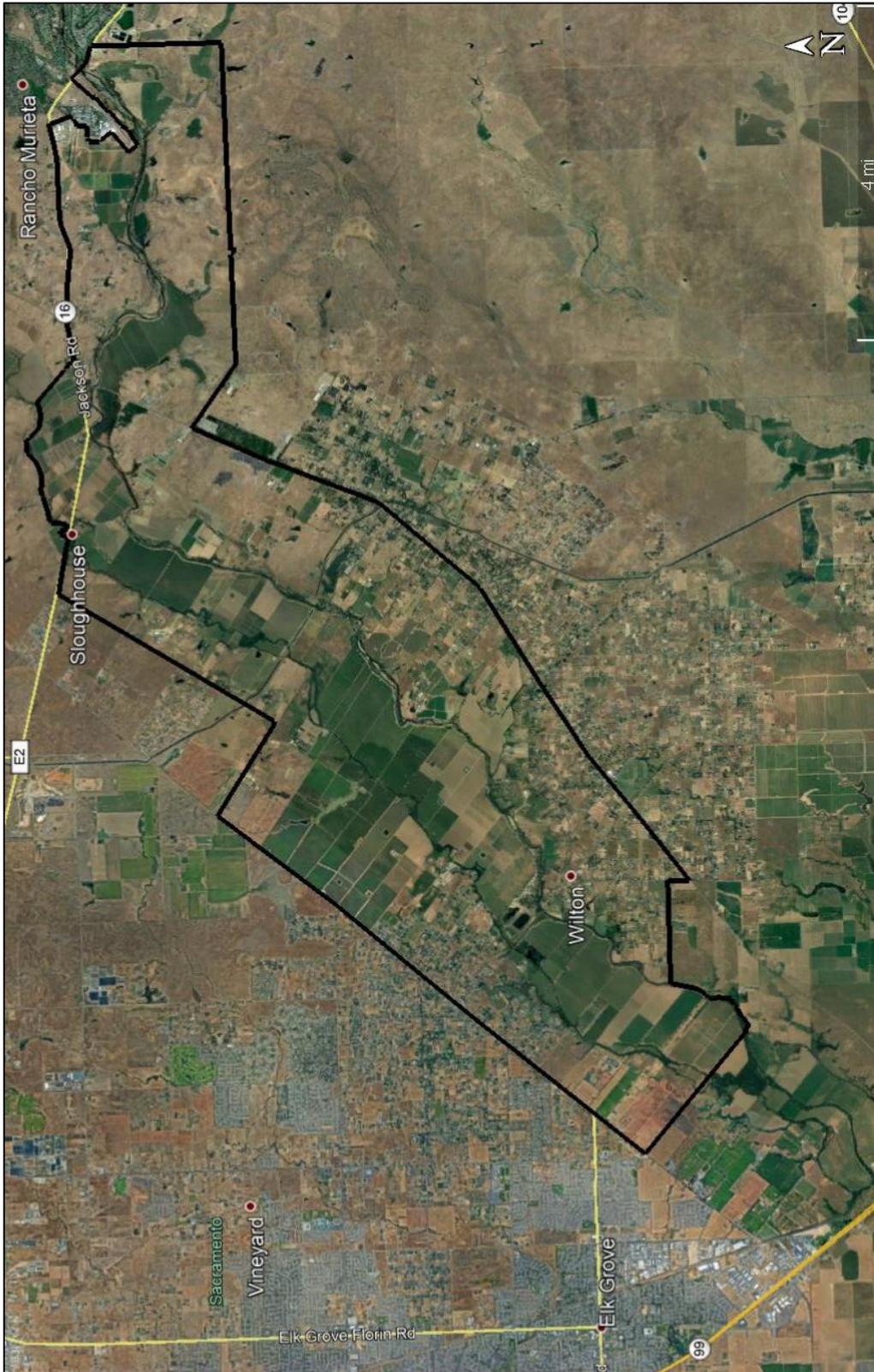
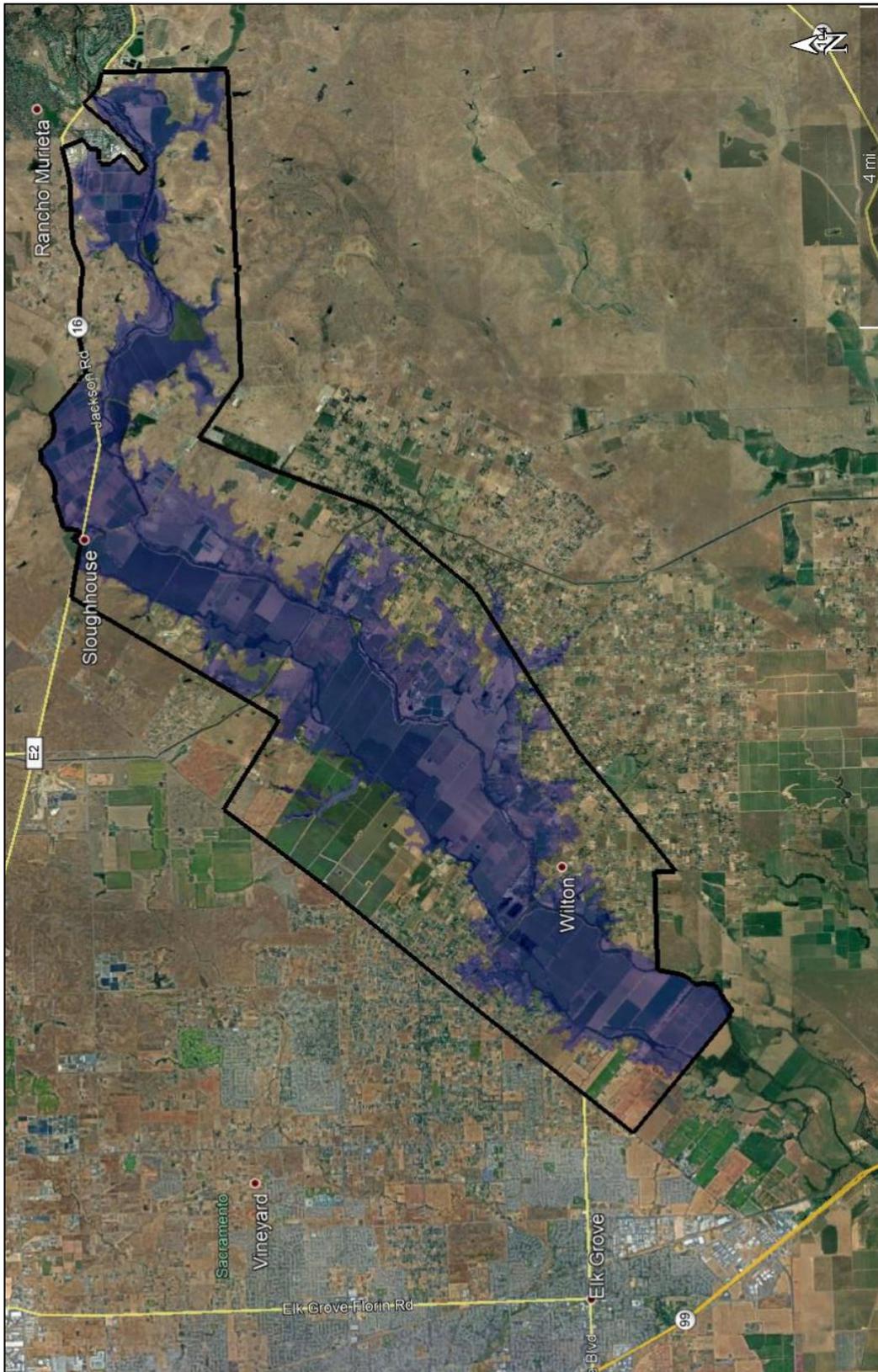


Figure 2: Special Benefit Area



Flood Damage Avoidance Benefit

The Special Benefit Area for apportioning the flood damage avoidance benefit was delineated by using the effective Flood Insurance Rate Map (FIRM) prepared by the Federal Emergency Management Agency (FEMA). The effective FIRM delineates the boundary and establishes the depth of flooding for the 100-year floodplain assuming levee failure. The Special Benefit Area, including areas outside of the District Boundaries are shown in **Figure 2**.

The Flood Damage Avoidance Benefit calculation can be summarized as follows:

Special Benefit	= Damages Avoided
Damages Avoided	= (Land Damage) + (Structure Damage) + (Crop Damage)
Land Damage	= (Acreage within the Floodplain) x (Relative Land Damage per acre)
Structure Damage	= (Structure Square Footage) x (Relative Structure Value Per Square Foot) x (% Flood Structure Damage)
Crop Damage	= (Crop Acreage within the Floodplain) x Relative Crop Damage per Acre

Land Use Categories

Multiple land use codes are used by the Sacramento County Assessor to categorize the properties within RD 800. Each land use code was evaluated and assigned to a generalized land use category (e.g., Agricultural, Single-Family Residential, Commercial, Industrial, etc.) for the purpose of identifying the characteristics of all parcels within each category for use in apportioning special benefit. Due to the relatively small number of parcels in the District, aerial photographs taken in 2017 of the entire District were examined to ensure that each parcel was assigned to the appropriate land use category.

Table 2 summarizes the catalog of Sacramento County Zoning Code, Zoning Code Description, the assigned generalized land use category used for the purpose of the assessment. Aerial photographs taken in 2017 of the entire District were examined to ensure that the zoning codes were assigned an appropriate land use category.

Table 3 summarizes the total number of parcels, the total acreage in the District, and the total acreage for special benefit from Flood Damage Avoidance for each land use category. It should be noted that a special Floodway land use category was created for parcels within the floodway that are not protected by the existing levees. This special land use was created to appropriately assess parcels that do not benefit from levee O&M but do receive benefit from Emergency Response.

Parcel acreage was obtained from Sacramento County Assessor's data acquired through ParcelQuest. Where only a portion of the parcel was located within the floodplain, the area within the floodplain was measured using GIS tools. The measurement was then adjusted to by the ratio of the parcel size from the Assessor's data to the parcel size from the GIS parcel data.

Table 2
Relation of Sacramento County Zoning Codes to Assessment Land Use Category

Land Use	Land Use Category
Agricultural	Agricultural
Agricultural Preserve	Agricultural
Cemetery/Mortuary	Commercial
Church	Commercial
Government	Commercial
Industrial	Industrial
Post Office	Commercial
Resid. Mobile/Manufactured Home Park	Mobile Home
Resid. Mobile/Manufactured Homes	Mobile Home
Resid. Multiple Family	Multi-Residential
Resid. Single Family	Residential
Restaurant	Commercial
Retail Sales	Commercial
Vacant	Open Space

Table 3
Summary of Parcel Count and Acreage by Land Use Category

Land Use Category	Total Number of Parcels	Total Parcel Acreage	Total Flood Damage Avoidance Benefit Area (Acres)
Agricultural	109	11,192	8,087
Commercial	16	43	2
Floodway	8	382	300
Industrial	2	7	0
Mobile Home	47	264	94
Multi-Residential	0	0	0
Open Space	308	9,308	3,744
Residential	711	3,482	853
Total	1201	24,678	13,079

Relative Land Damage

The first component to Flood Damage Avoidance Benefit is land damage. In order to apportion the land damage avoidance benefit, each land use category was assigned a relative land value per acre. Although the source of the values utilized were determined for a different location (within the area of Olivehurst and Plumas Lake in southern Yuba County), it was determined by the Assessment Engineer that any variations in land values between the two regions would be proportional across land uses, and therefore, the relative relationship between values is the same. To ensure that the relative weight of the land damage reduction benefit as compared to the structure, and crop damage is appropriate, the Assessment Engineer determined that a 10 percent flood damage factor applied to the relative land value is appropriate. This calculation determines the relative land damage per acre for each land use category. **Table 4** summarizes the relative land damage avoidance per acre assigned to each land use category.

Table 4
Relative Land Damage Per Acre

Land Use Category	Relative Land Value per Acre	Relative Land Damage Per Acre
	A	B = A x 10%
Agricultural	\$30,000	\$3,000
Commercial	\$100,000	\$10,000
Industrial	\$100,000	\$10,000
Mobile Home	\$60,000	\$6,000
Multi-Residential	\$60,000	\$6,000
Open Space	\$30,000	\$3,000
Residential	\$30,000	\$3,000
Floodway [1]	\$30,000	\$0

[1] The Floodway land use category represents properties that are not protected by the levees and do not receive a special benefit from flood damage avoidance.

Relative Structure Damage

The second component to Flood Damage Avoidance benefit is structure damage. Structure damage is commonly estimated by state and federal agencies using the US Army Corps of Engineers (USACE) Flood Damage Analysis (FDA) program. Determining the avoided flood damage to structures requires considering the following factors:

- Structure Type
- Relative Structure Value
- Structure Size
- Flood Depth
- Percent Structure Damage from Depth-Damage Functions

Structure Type

Both the County Assessor's data and aerial photographs taken in 2017 were analyzed to confirm that the land use categories matched the structure type associated with the property. For example, a property with a Single-Family Residential land use was found to have a single residence, and therefore the structure type was confirmed as Residential. The Agricultural structure type was added to USACE FDA categories for the purpose of representing the reduced replacement costs as a result of lower cost interior finishes and fixtures.

Where more than one structure was located on a single parcel without materially changing the land use type, the sum of the two structures was used in the assessment calculation. For example, two separate residences located on a large parcel with Single-Family Residential land use. Because the two structures were independent of each other and no significant site improvements were present, the sum of the two structures was used in the assessment calculation.

For Agricultural parcels, structures that were determined to be wood barns or other pole structures were not included as assessed structures. All other structures on Agricultural parcels were included in the assessment calculation.

Relative Structure Value

The USACE flood damage analysis program identified the potential flood damages to structures for the following general structure type categories:

- Residential—Physical damages to dwelling units (single-family, multifamily, and mobile homes) and to residential contents, including household items and personal property.
- Commercial—Structure value and content value, including equipment and furniture, supplies, merchandise, and other items used in the conduct of business.
- Industrial—Losses from inundation of industrial properties, including warehouses, consisting of fixtures and equipment, inventory, and structure. Many non-residential structures on agricultural properties would experience similar flood damages.

Relative structure values for residential, commercial, and industrial structures shown in

The relative structure value for Agricultural structures is a hybrid estimate based on a comparison of the values for warehouses and light industrial structures.

Table 5

Relative Structure Damage Per Square Foot were determined using FDA tables included in the 2012 Central Valley Flood Protection Plan, Attachment F - Flood Damage Analysis. These values represent the average replacement costs for each structure type. They do not represent assessed value or current market value for an individual structure. Relative structure values are used in the assessment methodology to reflect proportional special benefit relationships between structure types.

The relative structure value for Agricultural structures is a hybrid estimate based on a comparison of the values for warehouses and light industrial structures.

Table 5
Relative Structure Damage Per Square Foot

Structure Type	Relative Structure Value per Sq. Ft.
Agricultural	60
Commercial	90
Industrial	90
Mobile Home	45
Multi-Residential	90
Residential	120

Structure Size

Structure square footage was obtained from Sacramento County Assessor's data acquired through ParcelQuest. For properties where it was known that a structure existed, based on either improvement value data obtained from the Assessor's database or examination of aerial photographs, yet the Assessor's database did not specify the structure size, aerial photographs were used to measure the structure size and confirm the structure type. For example, a portion of parcels in a newly developed subdivision had zero square footage, however, aerial photographs confirmed that residences in the subdivision had been constructed. In this case, the unreported structure size was determined by using measuring the footprint of the structure and comparing to the reported square footage of a similar parcel with a similar structure footprint. **Table 6** provides a summary of the total square footage within the 100-year floodplain by structure type.

Table 6
Structure Square Footage by Structure Type

Structure Type	Total Square-Feet
Residential	86,595
Residential 2 Story	40,410
Mobile Home	20,418
Agricultural	23,968
Commercial	-
Industrial	-
Multi-Residential	-
Office	-
Total	171,391

Flood Depth

For purposes of determining flood depth attributable to levee O&M, the FEMA 100-year water surface elevation was compared to the LiDAR data prepare by DWR as part of the Central Valley Floodplain Evaluation and Delineation Program (CVFED). Wagner & Bonsignore Consulting Civil Engineers (WBE) analyzed the data and determined the average flood depth for each parcel. For parcels that are partially in the floodplain, the average depth within the floodplain was used. Due to the uncertainty of building pads and elevated

structures, the average flood depth was adjusted to consider a higher finished floor level as compared to the average parcel elevation. Therefore, the elevation of the finished floor was calculated to be 3 feet above the average parcel elevation to determine flood damage avoidance for all structures.

Percent of Structure Damage

The relation between the depth of flooding and the percent damage to each structure type was obtained from the USACE FDA program and is shown in **Table 7**. The average 100-year flood depth for an individual parcel was used to identify the percent damage to the structure located on that parcel based on its structure type.

Table 7
Flood Depth Structure Damage as a Percentage of Relative Structure Value

Flood Depth	Agricultural	Commercial	Industrial	Mobile Home	Multi-Residential	Residential	Residential 2 Story
0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1	21.70%	21.70%	21.70%	44.70%	23.30%	23.30%	15.20%
1.5	26.00%	26.00%	26.00%	45.00%	27.70%	27.70%	18.10%
2	30.20%	30.20%	30.20%	45.70%	32.10%	32.10%	20.90%
3	31.20%	31.20%	31.20%	96.50%	40.10%	40.10%	26.30%
4	32.40%	32.40%	32.40%	96.50%	47.10%	47.10%	31.40%
5	32.40%	32.40%	32.40%	96.50%	53.20%	53.20%	36.20%
6	39.80%	39.80%	39.80%	96.50%	58.60%	58.60%	40.70%
7	42.80%	42.80%	42.80%	96.50%	63.20%	63.20%	44.90%
8	51.70%	51.70%	51.70%	96.50%	67.20%	67.20%	48.80%
9	53.10%	53.10%	53.10%	96.50%	70.50%	70.50%	52.40%
10	54.10%	54.10%	54.10%	96.50%	73.20%	73.20%	55.70%
11	61.80%	61.80%	61.80%	96.50%	75.40%	75.40%	58.70%
12	64.80%	64.80%	64.80%	96.50%	77.20%	77.20%	61.40%
13	64.80%	64.80%	64.80%	96.50%	78.50%	78.50%	63.80%
14	65.50%	65.50%	65.50%	96.50%	79.50%	79.50%	65.90%
15	86.10%	86.10%	86.10%	96.50%	80.20%	80.20%	67.70%

Relative Crop Damage Reduction

The third component to Flood Damage Avoidance is the loss of crops and/or plants as a result of flooding. Three general crop types were used to categorize agricultural parcel use:

1. Permanent –permanent trees or vineyards;
2. Annual – actively managed productive lands, whether in production or on fallowed rotation; and
3. Open Space – non-productive native open space or pasture.

Aerial photographs of all agricultural parcels taken in 2017 were analyzed to determine current crop type. For parcels where more than one crop type was present, percentage of area covered by each crop type was estimated by the Assessment Engineer. **Table 8** summarizes the total acreage by crop type located within the 100-year floodplain.

Relative crop damage for permanent and annual crops was derived from the 2012 Central Valley Flood Protection Plan Attachment 8F which includes cultivation, harvesting, and establishment costs; land cleanup

and rehabilitation costs, and loss of gross income. The crop damage values shown in **Table 8** was based on an average for short-term and long-term flooding for similar Crop Types.

Table 8
Crop Damage by Type

Crop Type	Total Parcels	Total Acres	Crop Damage per Acre
Annual	54	4,118.10	300
Permanent	55	7,074.04	4000
Open Space	308	9,307.51	-
Total	417	20,499.65	

Total Flood Damage Avoidance

In order to apportion the Flood Damage Avoidance benefit, the total amount of flood damages is required. Table 9 provides a summary of flood damages by Land Use Category.

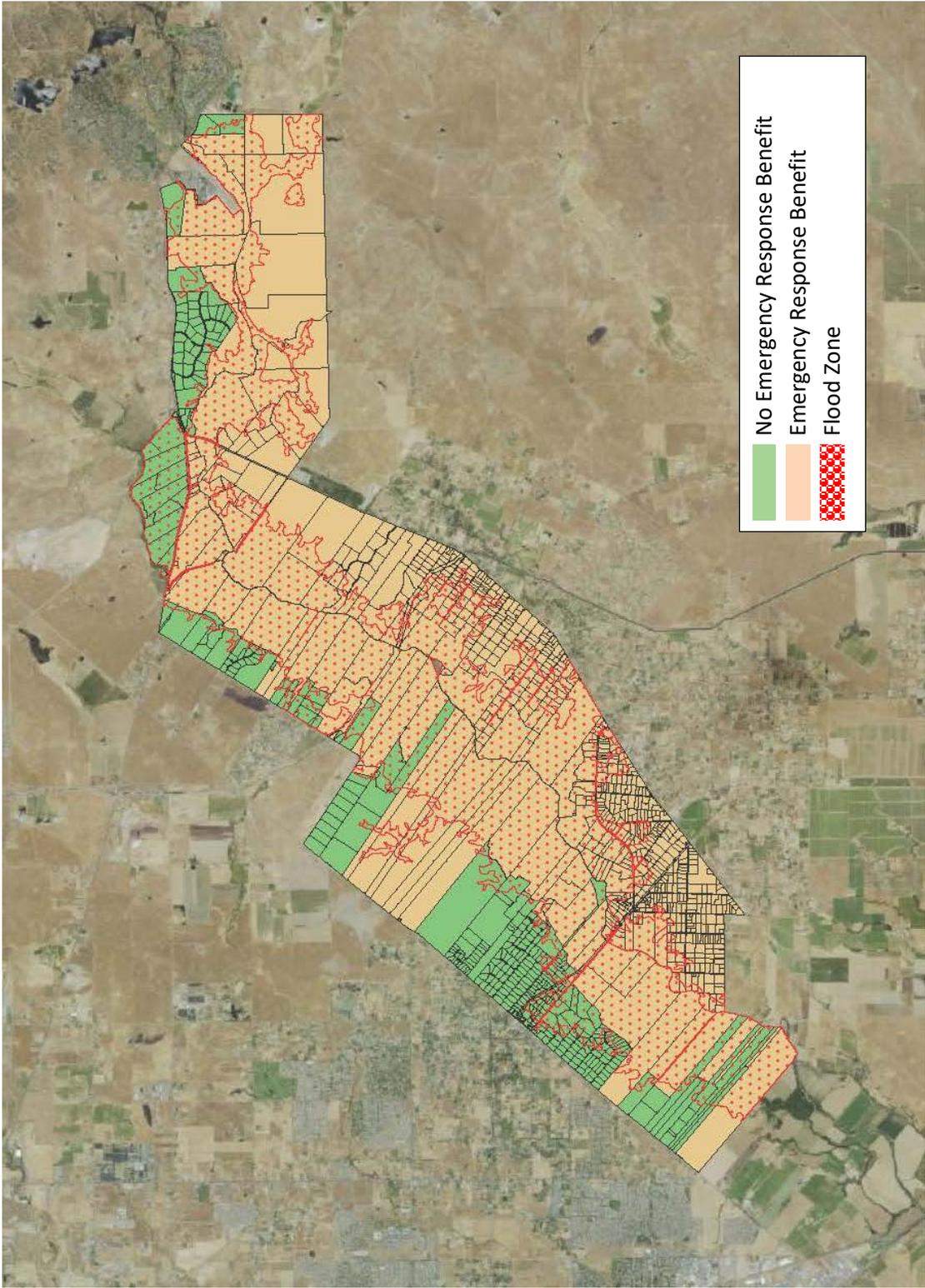
Table 9
Summary of Total Flood Damage Avoidance

Land Use Type	Land Damage	Structure Damage	Crop Damage	Total Damage
Agricultural	35,517,606.00	4,854,778.62	19,644,740.67	60,017,125.29
Commercial	15,200.00	-	-	15,200.00
Industrial	-	-	-	-
Mobile Home	547,896.00	193,054.32	-	740,950.32
Multi-Residential	-	-	-	-
Open Space	-	-	-	-
Residential	2,932,875.00	9,609,733.44	-	12,542,608.44
Floodway	-	62,796.60	-	62,796.60
Total	39,013,577.00	14,720,362.98	19,644,740.67	73,378,680.65

Emergency Response Benefit

The District provides emergency response services associated with localized flooding to parcels within the floodplain and/or with access routes that are potentially blocked by floodwaters that could result from a levee break or overtopping. These services include providing assistance with flood preparations, communicating with property owners, and assisting in flood response actions during a severe storm event. The District must continually monitor its levee system and other works and facilities for signs of distress and be prepared to respond immediately to any emergencies. Because emergency costs may be too high to fund in a single year given the District's existing level of revenues, the District desires to additionally establish a reserve to accumulate the necessary funds from several fiscal years' budgets, in order to provide adequate Emergency Response services. Although all property owners within the District are entitled to these special services, only those parcels within the District that are located within or south of the floodplain (see **Figure 3**) receive this special benefit. These parcels were assessed on an equal per parcel basis for the Emergency Response benefit.

Figure 3: Emergency Response Benefit Map



Special Benefit Assessment Calculation

To determine the proposed assessment for an individual parcel, the amount of Equivalent Benefit Units (EBU) for the parcel is calculated and multiplied by the assessment rate per EBU. The proposed assessment rate per EBU is equal to the required annual budget (see **Appendix A**) divided by the total quantity of EBU. One EBU represents 1% of the total special benefit provided by the District. Therefore, the total number of EBU is 100. All factors required to calculate each Parcel's EBU can found in the provided tables.

The proposed assessment for an individual parcel can be expressed by the following formulae:

Flood Damage Avoidance Benefit Units:

$$\text{EQ 1: } \left[\begin{array}{c} \text{Land Damage} \\ \text{per Parcel} \end{array} \right] = \left[\begin{array}{c} \text{Parcel Acres} \\ \text{within the} \\ \text{Floodplain} \end{array} \right] \times \left[\begin{array}{c} \text{Land} \\ \text{Damage Factor} \\ \text{(Table 4)} \end{array} \right]$$

$$\text{EQ 2: } \left[\begin{array}{c} \text{Structure Damage} \\ \text{per Parcel} \end{array} \right] = \left[\begin{array}{c} \text{Structure Size} \\ \text{within the} \\ \text{Floodplain} \end{array} \right] \times \left[\begin{array}{c} \text{Relative} \\ \text{Structure Value} \\ \text{(Table 5)} \end{array} \right] \times \left[\begin{array}{c} \text{Percent} \\ \text{Structure Damage} \\ \text{(Table 7)} \end{array} \right]$$

$$\text{EQ 3: } \left[\begin{array}{c} \text{Crop Damage} \\ \text{per Parcel} \end{array} \right] = \left[\begin{array}{c} \text{Crop Acres} \\ \text{within the} \\ \text{Floodplain} \end{array} \right] * \left[\begin{array}{c} \text{Crop} \\ \text{Damage Factor} \\ \text{(Table 8)} \end{array} \right]$$

$$\text{EQ 4: } \left[\begin{array}{c} \text{Flood Damage} \\ \text{Avoidance} \\ \text{per Parcel} \end{array} \right] = \left[\begin{array}{c} \text{Land Damage} \\ \text{per Parcel} \end{array} \right] + \left[\begin{array}{c} \text{Structure Damage} \\ \text{per Parcel} \end{array} \right] + \left[\begin{array}{c} \text{Crop Damage} \\ \text{per Parcel} \end{array} \right]$$

$$\text{EQ 5: } \left[\begin{array}{c} \text{Flood Damage} \\ \text{Avoidance BU} \end{array} \right] = \left[\begin{array}{c} \text{Flood Damage} \\ \text{Avoidance} \\ \text{per Parcel} \end{array} \right] \div \left[\begin{array}{c} \sum \text{Flood Damage Avoidance} \\ \text{for all Parcels} \\ \text{(Table 9)} \end{array} \right]$$

Emergency Response Benefit Units per Parcel:

$$\text{EQ 6: } \left[\begin{array}{c} \text{Emergency} \\ \text{Response BU} \end{array} \right] = 1 \div \left[\begin{array}{c} \text{Total Parcels} \\ \text{Receiving Emergency Response Benefit} \\ \text{(Table 10)} \end{array} \right]$$

Equivalent Benefit Units per Parcel:

$$\text{EQ 7: } \left[\text{Parcel EBU} \right] = 80 \times \left[\begin{array}{c} \text{Flood Damage} \\ \text{Avoidance BU} \end{array} \right] + 20 \times \left[\begin{array}{c} \text{Emergency} \\ \text{Response BU} \end{array} \right]$$

Proposed Assessment Rate:

$$\text{EQ 8: } \left[\begin{array}{c} \text{Proposed Assessment} \\ \text{Rate per EBU} \end{array} \right] = \left[\begin{array}{c} \text{Annual Revenue} \\ \text{Required} \end{array} \right] \div \left[\begin{array}{c} \text{Total} \\ \text{EBU} \end{array} \right] = \$5,100 \text{ per EBU}$$

Proposed Assessment Calculation:

$$\text{EQ 9: } [\text{Proposed Parcel Assessment}] = [\text{Parcel EBU}] \times \left[\begin{array}{c} \text{Proposed Assessment} \\ \text{Rate per EBU} \end{array} \right]$$

Example Parcel Assessment

An individual parcel's assessment for either a current land use or potential future land use can be calculated using the following steps:

- Step 1: Determine the appropriate Land Use category, Structure Type and Crop Type.
- Step 2: Confirm the area of the parcel within the floodplain, the structure size within the floodplain, the crop area within the floodplain and the average depth of flooding.
- Step 3: Using Table 4, determine the Relative Land Damage.
- Step 4: Using Table 5, determine the Relative Structure Value.
- Step 5: Using the average flood depth and Table 7, determine percent structure damage
- Step 6: Using Table 8, determine the Crop Damage Factor.
- Step 7: Obtain the total Flood Damage Avoidance Benefit from Table 9.
- Step 8: Calculate the Parcel EBU using Equations 1 through 7.
- Step 9: Calculate the parcel assessment using Equation 8 and Equation 9.

The following examples illustrate the application of the assessment formulae to determine the annual assessment for a 300-acre vineyard within the District with a single-story 2,500 square-foot residence. One-third of the property is within the 100-year floodplain with an average depth of 6 feet, including the residence.

Step 1:

- The Land Use Category is Agricultural
- The Structure Type is a 2-Story Single Family Residence
- The Crop Type is Permanent

Step 2:

- There are 100 acres in the floodplain with an average depth of 6 feet.

Step 3:

- From Table 4, the Relative Land Damage for an Agricultural property is \$3,000 per acre.

Step 4:

From Table 5, the Relative Structure Value for Residential is \$120 per square-foot.

Step 5:

The depth of flooding above the finish floor is 3 feet; equal to the average flood depth (6 feet) minus the finish floor adjustment (3 feet).

From Table 7, the percent damage to a Residential single-story structure with a 3-foot flood depth is 40.1%.

Step 6:

From Table 8, the Crop Damage Factor for a permanent crop is \$4,000 per acre.

Step 7:

From Table 9, the total Flood Damage Avoidance benefit is \$73,378,680.

Step 8:

Equation 1: Land Damage = (100 acres) x (\$3,000 per acre) = \$300,000

Equation 2: Structure Damage = (2,500 SF) x (\$120 per SF) x 40.1% = \$120,300

Equation 3: Crop Damage = (100 acres) x (\$4,000 per acre) = \$400,000

Equation 4: Flood Damage Avoidance = \$300,000 + \$120,300 + \$400,000 = \$820,300

Equation 5: Flood Damage Avoidance BU = (\$820,300) ÷ (\$73,378,680) = 0.011179

Equation 6: Emergency Response BU = 1 ÷ 808 = 0.001237

Equation 7: Parcel EBU = 80 x (0.011179) + 20 x (0.001237) = 0.919

Step 9:

Equation 8: Proposed Assessment Rate per EBU = \$5,100 per EBU

Equation 9: Proposed Assessment = (0.919) x (\$5,100) = \$4,678.27

Summary of Assessments

A detailed listing by Assessor's parcel number of the assessments is included in **Appendix B**. Summaries of the proposed assessments for all parcels and the average assessment by land use category are summarized in **Table 10**.

Table 10
Summary of Total Assessment by Land Use

Land Use	Total Parcel	Total Acres	Number of Parcels with ER Benefit	Number of Parcels with Structures	Total Structure Size	Total Proposed Assessment	Average Assessment Per Parcel	Average Assessment Per Acre
Agricultural	417	20,499.65	288	34	113,237	\$364,800	\$875	\$19
Residential	711	3,481.88	456	100	321,105	\$110,866	\$156	\$33
Mobile Home	47	264.45	42	7	25,853	\$9,435	\$201	\$37
Commercial	16	43.49	9	0	0	\$1,221	\$76	\$29
Industrial	2	6.89	2	0	0	\$252	\$126	\$38
Floodway	8	381.60	7	1	1,305	\$1,233	\$154	\$3
Totals	1,201	24,677.97	804	637	1,615,054	\$487,806	\$406	\$21

Special Considerations

Public Parcels

Consistent with the requirements of Proposition 218, all publicly owned parcels are assessed proportionately to the special benefit they receive from O&M of the improved levees. That is, public parcels are treated the same as privately owned parcels for assessment calculation purposes. To calculate assessments for these parcels, a land use category was assigned to each public parcel based on its current use.

Multiple Use Parcels

A property that is determined to have multiple uses but is classified under a use code by Sacramento County that is not consistent with the multiple uses may be eligible to have its assessment calculated as if it were two or more parcels ("sub-parcels") with varying structure and land uses types for the purpose of apportioning benefit. The assessments of the sub-parcels would then be combined to represent a single assessment for the purpose of assessment balloting, direct billing and/or submission of the roll to the Sacramento Auditor for collection on the secured property tax roll.

Minimum Assessment Amount

The minimum annual assessment will be \$25.00 per parcel to reflect RD 800's cost to administer the O&M Assessment Roll, consistent with CA Water Code § 51335.5. All annual assessments calculated to be less than \$25.00 will be raised to the \$25.00 minimum. If the additional revenue collected by the District due to the minimum assessment exceeds the cost to administer the O&M Assessment Roll, the funds will be added to the reserve fund for Emergency Response expenses.

Updating the Assessment Roll

Recalculating assessments on an annual basis would accommodate changes within the District over time. These changes can result from the development activity such as recordation of subdivision maps, zoning changes, conditional use permits, and lot splits. Placement of a structure on an undeveloped parcel or other changes may trigger a recalculation of the assessment if there is a change in the land use category or structure type of the property.

It is recognized that when compiling data for the hundreds of parcels that make up the District, the data² used to derive individual parcel characteristics may not be accurate and may not precisely fit the intent of the District thus leading to errors and/or circumstances that result in inaccurate assessment calculations. Where such circumstance are discovered, either by the persons administering the assessment district or by the owners of the properties affected, RD 800 shall review such circumstances and determine if corrections or adjustments are appropriate. Any such corrections or adjustments are to be consistent with the concept, intent, and parameters of the methodology for the assessment as set forth within the Engineer's Report. Unless such proposed changes are appealed to the RD 800 Board of Trustees, they will be incorporated into the Assessment Roll.

² The Assessment Engineer has utilized data compiled from the Sacramento County Assessor to determine the individual property characteristics used as the basis for apportioning special benefit. While the data from the Sacramento County Assessor is assumed to be accurate, its primary purpose is for use by the Sacramento County Assessor and is subject to the Assessor's standards for accuracy and update. As a result, the information may be inaccurate and not reflect the actual property characteristics of every parcel.

5. Assessment Administration

Schedule for Collection

If property owners approve the proposed assessment, the RD 800 Board intends to commence collection of the assessments in FY 2018/19. The assessment would be collected annually on the secured property tax rolls of Sacramento County as described further below under *"Duration of the Assessment."*

The annual administrative expenses of the District would also be funded through the annual levy of assessments. Ongoing administrative expenses would include the annual calculation and preparation of the assessment roll, the actual costs of collecting the annual assessments and the costs of responding to inquiries including the review and processing of any appeals.

Appeals of Assessments Levied to Property

Any property owner who believes his or her property should be reclassified, and the assessment adjusted may file a written appeal with the Board of Trustees of RD 800. Any such appeal is limited to correction of an assessment during the then-current fiscal year and future years.

All appeals must include a statement of reasons why the property should be reclassified, and may include supporting evidence. On the filing of any such appeal, the Board of Trustees will promptly review the appeal and any information provided by the property owner and may investigate and assemble additional evidence necessary to evaluate the appeal. If the Board of Trustees finds that the assessment should be modified, the appropriate changes will be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Board will refund the property owner the amount of any approved reduction to the assessment for the then current fiscal year. In the event that an appeal is filed and a subsequent adjustment is resulting in a refund, refunds for any prior year's assessments paid before the appeal was filed will not be made.

Impact of Appeals

The majority of the data being used to generate the assessment rates for specific parcels comes from the County Assessor. Because this data is not maintained by the Assessor in a form designed to support this Special Benefit Assessment effort, the engineer has worked to refine the data so it properly reflects the conditions present in the physical benefit area. However, throughout the formation period (and indeed even after the formation of the assessment), data errors and discrepancies with County Assessor data may surface and require modification of the assessment calculation for various parcels. Changes in the data without a corresponding change in the rates established by this report will, by definition, change the total amount of assessments levied and collected in any one year. For example, if the data assumes the existence of a house that has since burned down and not been reconstructed, once the database is corrected the rates will generate a smaller total assessment. On the other hand, if the data assumes an empty lot where a house has since been constructed, once the database is corrected the rates will generate a larger total assessment. Due to the database being constantly refined (either through internal review or an external appeal process), it is infeasible to fine-tune the rates between the Preliminary Engineer's Report and the Final Engineer's Report. In addition, because changes to the database will either increase or decrease the total amount assessed, it is presumed that these amounts will roughly offset each other. Therefore, although minor changes to the database will continue to be made during the formation period, the rates proposed in this Report are not being fine-tuned, even though that will result in a total assessment which may be slightly less than or slightly more than the amount determined for the development of this report.

Duration of the Assessment

If approved by property owners in an assessment ballot proceeding conducted pursuant to Article XIID of the State Constitution and Government Code § 53750, *et. seq.*, and subsequently approved by the RD 800 Board, the assessment can be levied annually commencing FY 2018/19. The RD 800 Board of Trustees will establish the assessment rate each year and while the assessment is only effective for that year, the assessment may be continued each year without another ballot proceeding with approval of the RD 800 Board of Trustees. On-going annual assessments cannot be increased without property owner approval, except for an annual escalation as described below.

Annual Escalation of the Assessments

In order to ensure that RD 800 can provide the needed services over time, it is important to allow for an increase of the assessment over time subject to the rising costs of labor, supplies, and materials. The Assessment Engineer has determined that an appropriate escalation factor is a factor that is reflective of labor (not consumption). Therefore, beginning in FY 2018/19, the maximum authorized assessment will be subject to an annual inflationary escalator pursuant to Government Code § 53739 (b) based on the annual change in the Consumer Price Index June to June CPI-W³ for West – Size Class B/C, all Items, with Base Period December 1996 = 100, published by the U.S. Department of Labor, Bureau of Labor Statistics, subject to a minimum of zero percent and a maximum of 3% in any given year. The adjustment to the maximum authorized assessment will be made irrespective of the annual assessment approved by the RD 800 Board of Trustees for any given year.

³ CPI-W is reflective of the rising cost of labor by urban wage earners versus CPI-U which is reflective of the rising costs of a standardized basket of goods purchased by urban consumers.

6. Conclusions

It is concluded that the proposed assessments do not exceed the reasonable cost of the proportional special benefit conferred on each property assessed.

Scott L. Brown, P.E.

Appendix A
RD 800 Detailed 10-year Budget

**Reclamation District No. 800 - Cosumnes River
10-Year Proposed Budget - 2018 Dollars**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
<u>Income</u>										
Prop 218 Assessment	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000
<u>Administrative</u>										
Accounting/Payroll Services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Audit	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Trustee Pay	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Consultants										
Engineering	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Legal	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Licenses/Permits	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
County Fees	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
Office Supplies/Postage	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Payroll Tax	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Insurance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Rent	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Utilities										
Telephone	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Electricity	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Staff										
GM/Secretary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Superintendent	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
<u>Operations & Maintenance</u>										
Equipment Purchase/Repairs	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Fuel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Weed/Rodent Control	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
<u>Capital Improvements</u>										
Levee Repairs	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Contingency	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<u>Emergency Response Fund</u>										
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Advance Debt Retirement	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
TOTAL EXPENDITURES	\$ 510,000									

Note: Budget assumes 2018 dollars. Any future annual increases will be tied to the Consumer Price Index (CPI-W) and do not include changes in scope.

Appendix B
FY 2018/19 Assessment Roll

Appendix B - Final Assessment Roll

APN	Assessment	APN	Assessment
073-0180-003-0000	\$775.30	134-0130-011-0000	\$719.80
073-0180-008-0000	\$126.24	134-0130-012-0000	\$754.04
073-0180-009-0000	\$126.24	134-0130-017-0000	\$2,235.64
073-0180-027-0000	\$3,488.50	134-0130-018-0000	\$1,833.50
126-0010-006-0000	\$25.00	134-0130-019-0000	\$25.00
126-0010-022-0000	\$25.00	134-0130-020-0000	\$86.96
126-0010-032-0000	\$25.00	134-0141-002-0000	\$501.06
126-0010-046-0000	\$38.02	134-0141-003-0000	\$126.24
126-0010-048-0000	\$25.00	134-0141-005-0000	\$193.82
126-0010-056-0000	\$25.00	134-0141-007-0000	\$1,327.26
126-0010-057-0000	\$80.66	134-0141-008-0000	\$970.70
126-0010-058-0000	\$81.82	134-0141-009-0000	\$209.74
126-0010-059-0000	\$85.74	134-0141-010-0000	\$882.54
126-0010-060-0000	\$58.78	134-0141-011-0000	\$266.68
126-0010-063-0000	\$25.00	134-0141-012-0000	\$977.84
126-0010-077-0000	\$45.70	134-0141-013-0000	\$136.70
126-0010-084-0000	\$25.00	134-0141-014-0000	\$146.38
126-0010-089-0000	\$28.66	134-0141-015-0000	\$168.66
126-0010-090-0000	\$29.36	134-0141-016-0000	\$188.16
126-0010-091-0000	\$33.36	134-0141-017-0000	\$151.68
126-0010-092-0000	\$25.00	134-0141-018-0000	\$126.24
126-0010-093-0000	\$25.00	134-0141-019-0000	\$126.24
126-0020-007-0000	\$127.82	134-0141-020-0000	\$126.24
126-0020-012-0000	\$2,432.32	134-0141-021-0000	\$126.24
126-0020-018-0000	\$88.16	134-0141-023-0000	\$161.36
126-0020-034-0000	\$36.36	134-0141-026-0000	\$147.32
126-0020-036-0000	\$126.24	134-0141-027-0000	\$2,232.00
126-0020-038-0000	\$31.86	134-0141-030-0000	\$192.96
126-0020-042-0000	\$2,798.80	134-0141-031-0000	\$376.94
126-0020-043-0000	\$25.00	134-0141-032-0000	\$166.82
126-0020-045-0000	\$2,401.18	134-0141-037-0000	\$128.88
126-0020-050-0000	\$48.54	134-0141-040-0000	\$152.78
126-0020-053-0000	\$146.14	134-0141-041-0000	\$126.24
126-0020-054-0000	\$126.24	134-0141-042-0000	\$126.24
126-0020-057-0000	\$682.28	134-0142-001-0000	\$126.24
126-0020-058-0000	\$471.50	134-0142-003-0000	\$126.24
126-0020-059-0000	\$315.04	134-0142-005-0000	\$126.24
126-0020-060-0000	\$159.96	134-0142-006-0000	\$126.24
126-0030-006-0000	\$126.24	134-0142-007-0000	\$126.24
126-0030-025-0000	\$3,636.34	134-0142-008-0000	\$126.24
126-0030-026-0000	\$58.32	134-0142-009-0000	\$126.24
126-0030-027-0000	\$545.68	134-0142-010-0000	\$126.24
126-0030-032-0000	\$25.00	134-0142-011-0000	\$126.24
126-0030-046-0000	\$6,858.12	134-0142-012-0000	\$126.24
126-0030-052-0000	\$13,313.66	134-0142-028-0000	\$126.24
126-0030-053-0000	\$1,963.00	134-0142-029-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0040-004-0000	\$5,958.22	134-0143-001-0000	\$126.24
126-0040-005-0000	\$1,914.66	134-0143-002-0000	\$126.24
126-0040-007-0000	\$4,126.46	134-0143-003-0000	\$126.24
126-0040-010-0000	\$3,451.56	134-0143-005-0000	\$126.24
126-0040-011-0000	\$9,796.18	134-0143-006-0000	\$126.24
126-0040-012-0000	\$3,228.92	134-0143-008-0000	\$126.24
126-0040-013-0000	\$3,594.32	134-0143-009-0000	\$126.24
126-0040-015-0000	\$134.14	134-0143-010-0000	\$126.24
126-0040-019-0000	\$8,523.24	134-0143-013-0000	\$126.24
126-0040-026-0000	\$58.16	134-0143-014-0000	\$126.24
126-0050-023-0000	\$2,373.28	134-0143-015-0000	\$126.24
126-0050-038-0000	\$508.02	134-0143-016-0000	\$126.24
126-0050-069-0000	\$25.00	134-0143-017-0000	\$126.24
126-0050-073-0000	\$113.26	134-0143-018-0000	\$126.24
126-0050-074-0000	\$113.28	134-0143-019-0000	\$126.24
126-0050-075-0000	\$6,403.70	134-0143-020-0000	\$126.24
126-0050-087-0000	\$290.48	134-0143-021-0000	\$126.24
126-0050-088-0000	\$74.46	134-0143-022-0000	\$126.24
126-0050-089-0000	\$8,234.50	134-0143-023-0000	\$126.24
126-0050-092-0000	\$2,034.44	134-0143-024-0000	\$126.24
126-0050-093-0000	\$1,618.54	134-0143-025-0000	\$126.24
126-0050-094-0000	\$333.28	134-0143-026-0000	\$126.24
126-0050-095-0000	\$233.68	134-0143-027-0000	\$126.24
126-0050-096-0000	\$120.80	134-0143-028-0000	\$126.24
126-0060-004-0000	\$2,065.18	134-0144-001-0000	\$126.34
126-0060-009-0000	\$68.70	134-0144-002-0000	\$126.42
126-0060-021-0000	\$1,292.70	134-0144-003-0000	\$126.24
126-0060-031-0000	\$228.18	134-0151-001-0000	\$126.24
126-0060-032-0000	\$4,636.84	134-0152-011-0000	\$126.24
126-0060-035-0000	\$8,461.64	134-0152-012-0000	\$126.24
126-0060-037-0000	\$60.12	134-0152-013-0000	\$126.24
126-0060-043-0000	\$27.40	134-0152-014-0000	\$126.24
126-0060-045-0000	\$4,063.90	134-0152-015-0000	\$126.24
126-0060-054-0000	\$38.22	134-0153-034-0000	\$126.24
126-0060-055-0000	\$194.54	134-0154-002-0000	\$126.24
126-0060-058-0000	\$4,463.26	134-0160-004-0000	\$126.24
126-0080-003-0000	\$208.14	134-0160-007-0000	\$126.24
126-0080-006-0000	\$550.46	134-0160-008-0000	\$126.24
126-0080-016-0000	\$366.96	134-0160-009-0000	\$126.24
126-0080-017-0000	\$210.74	134-0160-014-0000	\$144.86
126-0080-020-0000	\$1,125.18	134-0160-016-0000	\$174.96
126-0080-021-0000	\$25.00	134-0160-017-0000	\$126.24
126-0080-022-0000	\$41.98	134-0160-018-0000	\$126.24
126-0080-031-0000	\$1,160.96	134-0160-019-0000	\$126.24
126-0080-033-0000	\$1,291.30	134-0160-020-0000	\$126.24
126-0080-034-0000	\$3,316.34	134-0160-024-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0080-035-0000	\$1,458.52	134-0160-025-0000	\$126.24
126-0080-036-0000	\$173.44	134-0160-026-0000	\$126.24
126-0080-037-0000	\$224.98	134-0160-027-0000	\$126.24
126-0080-040-0000	\$1,236.70	134-0160-028-0000	\$126.24
126-0090-022-0000	\$953.90	134-0160-031-0000	\$126.24
126-0090-026-0000	\$2,012.30	134-0160-032-0000	\$126.24
126-0090-035-0000	\$126.24	134-0160-033-0000	\$126.24
126-0090-038-0000	\$1,563.44	134-0171-001-0000	\$547.06
126-0090-039-0000	\$945.68	134-0171-002-0000	\$126.24
126-0090-041-0000	\$449.58	134-0171-003-0000	\$126.24
126-0090-044-0000	\$195.46	134-0171-004-0000	\$210.78
126-0090-046-0000	\$1,686.82	134-0171-005-0000	\$161.22
126-0100-002-0000	\$25.00	134-0171-006-0000	\$126.24
126-0100-005-0000	\$187.12	134-0171-007-0000	\$126.24
126-0100-012-0000	\$141.22	134-0171-009-0000	\$126.76
126-0100-017-0000	\$149.08	134-0171-010-0000	\$390.26
126-0100-019-0000	\$138.66	134-0171-011-0000	\$283.16
126-0100-020-0000	\$139.92	134-0171-012-0000	\$270.18
126-0100-023-0000	\$126.24	134-0171-015-0000	\$126.24
126-0100-025-0000	\$126.24	134-0171-016-0000	\$126.24
126-0110-001-0000	\$5,826.70	134-0173-004-0000	\$126.24
126-0110-002-0000	\$7,103.30	134-0173-005-0000	\$126.24
126-0110-003-0000	\$1,161.06	134-0173-006-0000	\$126.24
126-0110-011-0000	\$1,455.58	134-0173-007-0000	\$126.24
126-0110-013-0000	\$126.24	134-0173-009-0000	\$126.24
126-0110-015-0000	\$126.24	134-0173-010-0000	\$126.24
126-0120-012-0000	\$126.24	134-0173-013-0000	\$126.24
126-0120-019-0000	\$496.14	134-0173-014-0000	\$126.24
126-0120-027-0000	\$126.24	134-0173-015-0000	\$126.24
126-0120-028-0000	\$126.24	134-0173-016-0000	\$126.24
126-0120-031-0000	\$126.24	134-0173-017-0000	\$126.24
126-0120-032-0000	\$126.24	134-0173-018-0000	\$126.24
126-0120-033-0000	\$126.24	134-0173-019-0000	\$126.24
126-0120-034-0000	\$126.24	134-0173-020-0000	\$126.24
126-0120-035-0000	\$126.24	134-0173-021-0000	\$126.24
126-0120-036-0000	\$126.24	134-0173-022-0000	\$126.24
126-0120-037-0000	\$126.24	134-0173-023-0000	\$126.24
126-0120-038-0000	\$126.24	134-0173-024-0000	\$126.24
126-0120-039-0000	\$126.24	134-0173-025-0000	\$126.24
126-0120-040-0000	\$126.24	134-0173-026-0000	\$126.24
126-0120-041-0000	\$126.24	134-0173-027-0000	\$126.24
126-0120-046-0000	\$1,130.92	134-0173-028-0000	\$126.24
126-0120-047-0000	\$126.24	134-0173-029-0000	\$126.24
126-0120-048-0000	\$126.24	134-0173-030-0000	\$126.24
126-0120-049-0000	\$126.24	134-0173-031-0000	\$126.24
126-0131-004-0000	\$126.24	134-0173-033-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0131-005-0000	\$126.24	134-0173-035-0000	\$126.24
126-0131-010-0000	\$126.24	134-0173-038-0000	\$137.62
126-0131-011-0000	\$126.24	134-0173-039-0000	\$127.42
126-0131-012-0000	\$126.42	134-0173-041-0000	\$126.24
126-0131-013-0000	\$186.38	134-0173-042-0000	\$126.24
126-0131-014-0000	\$126.24	134-0173-043-0000	\$126.24
126-0131-015-0000	\$126.24	134-0173-044-0000	\$126.24
126-0131-016-0000	\$126.24	134-0173-045-0000	\$126.24
126-0131-017-0000	\$126.24	134-0173-046-0000	\$126.24
126-0131-018-0000	\$126.24	134-0173-047-0000	\$164.46
126-0131-019-0000	\$166.50	134-0173-048-0000	\$126.24
126-0131-020-0000	\$126.24	134-0173-049-0000	\$126.24
126-0141-001-0000	\$126.24	134-0174-004-0000	\$206.96
126-0141-002-0000	\$126.24	134-0331-004-0000	\$126.24
126-0141-005-0000	\$126.24	134-0331-005-0000	\$126.24
126-0141-006-0000	\$126.24	134-0331-006-0000	\$126.24
126-0141-007-0000	\$126.24	134-0331-007-0000	\$126.24
126-0141-008-0000	\$126.24	134-0331-009-0000	\$126.24
126-0141-009-0000	\$126.24	134-0331-010-0000	\$126.24
126-0141-013-0000	\$126.24	134-0331-012-0000	\$126.24
126-0141-014-0000	\$126.24	134-0331-013-0000	\$126.24
126-0141-015-0000	\$126.24	134-0331-014-0000	\$126.24
126-0141-016-0000	\$126.24	134-0331-015-0000	\$126.24
126-0141-021-0000	\$126.24	134-0331-016-0000	\$126.24
126-0141-022-0000	\$126.24	134-0331-017-0000	\$126.24
126-0141-023-0000	\$126.24	134-0331-018-0000	\$126.24
126-0141-024-0000	\$126.24	134-0331-019-0000	\$126.24
126-0141-025-0000	\$126.24	134-0331-020-0000	\$126.24
126-0150-004-0000	\$267.82	134-0331-021-0000	\$126.24
126-0150-005-0000	\$293.02	134-0331-022-0000	\$126.24
126-0150-015-0000	\$227.20	134-0331-023-0000	\$126.24
126-0150-026-0000	\$126.24	134-0332-001-0000	\$126.24
126-0150-027-0000	\$126.24	134-0332-003-0000	\$126.24
126-0150-028-0000	\$126.24	134-0332-004-0000	\$126.24
126-0150-029-0000	\$126.24	134-0332-008-0000	\$126.24
126-0150-030-0000	\$126.24	134-0332-010-0000	\$126.24
126-0150-031-0000	\$126.24	134-0332-012-0000	\$126.24
126-0150-034-0000	\$126.24	134-0332-013-0000	\$126.24
126-0150-038-0000	\$1,164.78	134-0332-016-0000	\$126.24
126-0150-045-0000	\$220.14	134-0332-017-0000	\$126.24
126-0150-046-0000	\$126.24	134-0332-019-0000	\$126.24
126-0150-047-0000	\$137.50	134-0332-020-0000	\$126.24
126-0160-002-0000	\$885.96	134-0332-021-0000	\$126.24
126-0160-003-0000	\$293.02	134-0332-023-0000	\$126.24
126-0160-005-0000	\$293.02	134-0332-026-0000	\$126.24
126-0160-006-0000	\$935.10	134-0332-027-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0160-007-0000	\$386.32	134-0332-028-0000	\$126.24
126-0160-008-0000	\$126.24	134-0332-033-0000	\$126.24
126-0160-011-0000	\$289.52	134-0332-035-0000	\$126.24
126-0160-012-0000	\$290.36	134-0332-036-0000	\$126.24
126-0160-020-0000	\$520.72	134-0332-037-0000	\$126.24
126-0160-021-0000	\$296.88	134-0332-038-0000	\$126.24
126-0160-022-0000	\$211.62	134-0332-039-0000	\$126.24
126-0160-023-0000	\$220.18	134-0332-042-0000	\$126.24
126-0160-024-0000	\$310.06	134-0332-044-0000	\$126.24
126-0160-026-0000	\$293.02	134-0333-001-0000	\$126.24
126-0160-027-0000	\$209.64	134-0333-002-0000	\$126.24
126-0160-028-0000	\$209.64	134-0333-008-0000	\$126.24
126-0160-036-0000	\$175.96	134-0333-009-0000	\$126.24
126-0160-038-0000	\$205.80	134-0333-010-0000	\$126.24
126-0160-039-0000	\$278.04	134-0333-011-0000	\$126.24
126-0160-041-0000	\$952.92	134-0333-012-0000	\$126.24
126-0160-042-0000	\$278.70	134-0333-015-0000	\$126.24
126-0160-043-0000	\$309.70	134-0333-016-0000	\$126.24
126-0160-044-0000	\$309.70	134-0333-017-0000	\$126.24
126-0160-051-0000	\$298.54	134-0333-019-0000	\$126.24
126-0160-052-0000	\$557.26	134-0333-020-0000	\$126.24
126-0160-054-0000	\$326.06	134-0333-021-0000	\$126.24
126-0160-055-0000	\$1,448.00	134-0333-022-0000	\$126.24
126-0160-056-0000	\$1,058.14	134-0360-009-0000	\$2,704.70
126-0160-058-0000	\$1,464.60	134-0360-010-0000	\$290.34
126-0160-059-0000	\$493.20	134-0360-034-0000	\$286.02
126-0160-060-0000	\$503.22	134-0360-035-0000	\$335.44
126-0160-061-0000	\$4,952.68	134-0360-036-0000	\$2,516.62
126-0160-062-0000	\$281.52	134-0360-037-0000	\$331.68
126-0160-063-0000	\$281.36	134-0360-038-0000	\$247.70
126-0171-003-0000	\$126.24	134-0360-039-0000	\$304.92
126-0171-005-0000	\$126.24	134-0360-040-0000	\$2,223.64
126-0171-007-0000	\$126.24	134-0360-041-0000	\$333.44
126-0171-008-0000	\$126.24	134-0360-044-0000	\$1,210.82
126-0171-009-0000	\$126.24	134-0360-046-0000	\$4,269.02
126-0171-010-0000	\$126.24	134-0360-048-0000	\$3,758.76
126-0171-011-0000	\$126.24	134-0360-051-0000	\$2,497.06
126-0171-012-0000	\$126.24	134-0360-052-0000	\$10,698.80
126-0171-013-0000	\$126.24	134-0360-053-0000	\$14,527.92
126-0171-014-0000	\$126.24	134-0460-005-0000	\$25.00
126-0171-015-0000	\$126.24	134-0460-006-0000	\$43.42
126-0171-016-0000	\$126.24	134-0460-007-0000	\$759.92
126-0172-003-0000	\$126.24	134-0460-008-0000	\$47.14
126-0172-004-0000	\$126.24	134-0460-009-0000	\$56.92
126-0172-005-0000	\$126.24	134-0460-010-0000	\$62.22
126-0172-006-0000	\$126.24	134-0460-011-0000	\$49.94

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APN	Assessment	APN	Assessment
126-0172-008-0000	\$126.24	134-0460-012-0000	\$38.08
126-0172-009-0000	\$126.24	134-0460-013-0000	\$60.64
126-0190-006-0000	\$620.74	134-0460-014-0000	\$50.98
126-0190-008-0000	\$228.32	134-0460-015-0000	\$63.88
126-0190-009-0000	\$202.86	134-0460-016-0000	\$70.24
126-0190-010-0000	\$7,812.96	134-0460-017-0000	\$1,196.62
126-0190-012-0000	\$317.36	134-0460-018-0000	\$55.60
126-0200-015-0000	\$288.20	134-0460-019-0000	\$25.00
126-0200-025-0000	\$322.22	134-0460-039-0000	\$33.04
126-0200-026-0000	\$295.70	134-0460-041-0000	\$25.00
126-0200-027-0000	\$301.88	134-0460-042-0000	\$25.00
126-0200-028-0000	\$425.32	134-0550-004-0000	\$25.00
126-0200-029-0000	\$141.34	134-0550-005-0000	\$39.26
126-0200-038-0000	\$218.96	134-0550-007-0000	\$25.00
126-0200-040-0000	\$152.92	134-0560-001-0000	\$25.00
126-0200-041-0000	\$179.38	134-0560-007-0000	\$43.74
126-0200-043-0000	\$142.20	134-0560-008-0000	\$73.74
126-0200-044-0000	\$151.92	134-0560-009-0000	\$62.74
126-0200-045-0000	\$126.24	134-0560-010-0000	\$25.00
126-0200-047-0000	\$614.88	134-1040-001-0000	\$126.24
126-0200-048-0000	\$172.86	134-1040-002-0000	\$126.24
126-0200-050-0000	\$1,799.80	134-1070-001-0000	\$126.24
126-0200-051-0000	\$137.28	134-1070-002-0000	\$126.24
126-0200-053-0000	\$1,255.26	134-1070-003-0000	\$126.24
126-0200-054-0000	\$1,016.80	136-0010-002-0000	\$292.68
126-0200-058-0000	\$295.70	136-0010-004-0000	\$126.24
126-0200-060-0000	\$780.50	136-0010-016-0000	\$126.24
126-0200-062-0000	\$418.30	136-0010-017-0000	\$165.78
126-0200-063-0000	\$1,024.06	136-0010-022-0000	\$126.24
126-0200-064-0000	\$2,104.40	136-0010-023-0000	\$126.24
126-0210-001-0000	\$286.20	136-0010-024-0000	\$126.24
126-0210-002-0000	\$295.70	136-0010-025-0000	\$169.58
126-0210-003-0000	\$308.38	136-0010-026-0000	\$246.34
126-0210-004-0000	\$316.72	136-0010-027-0000	\$126.24
126-0210-005-0000	\$2,481.70	136-0010-028-0000	\$200.62
126-0210-006-0000	\$146.42	136-0010-029-0000	\$162.26
126-0210-007-0000	\$1,252.42	136-0010-030-0000	\$158.40
126-0210-008-0000	\$309.56	136-0010-031-0000	\$126.24
126-0210-020-0000	\$852.48	136-0010-032-0000	\$126.24
126-0210-021-0000	\$165.50	136-0010-033-0000	\$134.08
126-0210-023-0000	\$894.22	136-0010-034-0000	\$126.24
126-0210-024-0000	\$938.90	136-0020-008-0000	\$126.24
126-0210-025-0000	\$459.84	136-0020-012-0000	\$126.24
126-0210-026-0000	\$215.26	136-0020-013-0000	\$126.24
126-0210-027-0000	\$154.30	136-0020-016-0000	\$126.24
126-0210-031-0000	\$196.46	136-0020-017-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0210-032-0000	\$619.02	136-0020-018-0000	\$126.24
126-0210-033-0000	\$1,202.52	136-0020-022-0000	\$126.24
126-0210-034-0000	\$153.98	136-0020-023-0000	\$126.24
126-0210-035-0000	\$126.24	136-0020-024-0000	\$126.24
126-0220-002-0000	\$139.50	136-0020-025-0000	\$126.24
126-0220-003-0000	\$126.24	136-0020-026-0000	\$126.24
126-0220-005-0000	\$126.24	136-0020-028-0000	\$126.24
126-0220-006-0000	\$130.56	136-0020-029-0000	\$126.24
126-0220-007-0000	\$292.34	136-0020-030-0000	\$126.24
126-0220-008-0000	\$239.88	136-0020-031-0000	\$126.24
126-0220-009-0000	\$141.02	136-0020-032-0000	\$126.24
126-0220-010-0000	\$168.36	136-0020-033-0000	\$126.24
126-0230-001-0000	\$162.62	136-0020-034-0000	\$126.24
126-0230-002-0000	\$126.32	136-0040-004-0000	\$837.10
126-0230-003-0000	\$126.24	136-0040-009-0000	\$126.24
126-0230-004-0000	\$126.24	136-0040-010-0000	\$126.24
126-0230-005-0000	\$126.24	136-0040-012-0000	\$126.24
126-0230-006-0000	\$126.24	136-0040-013-0000	\$126.24
126-0230-007-0000	\$126.24	136-0040-014-0000	\$141.34
126-0230-008-0000	\$126.24	136-0040-015-0000	\$148.42
126-0230-009-0000	\$126.24	136-0040-019-0000	\$232.94
126-0230-010-0000	\$126.24	136-0040-020-0000	\$126.24
126-0250-014-0000	\$126.24	136-0040-021-0000	\$126.24
126-0270-001-0000	\$249.02	136-0040-022-0000	\$211.18
126-0270-002-0000	\$251.28	136-0040-023-0000	\$228.72
126-0270-003-0000	\$267.56	136-0040-025-0000	\$176.20
126-0270-004-0000	\$267.26	136-0040-026-0000	\$193.62
126-0270-005-0000	\$276.70	136-0040-028-0000	\$172.88
126-0270-006-0000	\$281.52	136-0040-029-0000	\$143.58
126-0270-015-0000	\$126.24	136-0040-030-0000	\$126.24
126-0270-016-0000	\$126.24	136-0040-031-0000	\$688.24
126-0270-017-0000	\$126.24	136-0040-032-0000	\$808.14
126-0270-020-0000	\$234.96	136-0040-034-0000	\$126.24
126-0270-021-0000	\$232.56	136-0040-035-0000	\$126.24
126-0270-022-0000	\$126.24	136-0040-036-0000	\$126.24
126-0270-023-0000	\$126.24	136-0040-037-0000	\$126.24
126-0270-031-0000	\$126.24	136-0040-038-0000	\$126.24
126-0270-032-0000	\$126.24	136-0050-020-0000	\$126.24
126-0270-034-0000	\$126.24	136-0050-027-0000	\$126.24
126-0270-035-0000	\$126.24	136-0050-028-0000	\$126.24
126-0270-036-0000	\$126.24	136-0050-031-0000	\$126.24
126-0270-039-0000	\$126.24	136-0050-032-0000	\$126.24
126-0270-040-0000	\$126.24	136-0050-033-0000	\$126.24
126-0270-041-0000	\$126.24	136-0050-034-0000	\$126.24
126-0270-042-0000	\$126.24	136-0050-035-0000	\$126.24
126-0270-043-0000	\$126.24	136-0050-036-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0270-044-0000	\$126.24	136-0050-037-0000	\$126.24
126-0270-045-0000	\$126.24	136-0050-039-0000	\$126.24
126-0270-049-0000	\$126.24	136-0050-040-0000	\$126.24
126-0270-050-0000	\$126.24	136-0050-041-0000	\$126.24
126-0270-052-0000	\$126.24	136-0050-042-0000	\$126.24
126-0270-053-0000	\$126.24	136-0050-043-0000	\$126.24
126-0270-056-0000	\$126.24	136-0050-044-0000	\$126.24
126-0270-057-0000	\$126.24	136-0050-045-0000	\$126.24
126-0270-063-0000	\$126.24	136-0050-047-0000	\$126.24
126-0270-064-0000	\$126.24	136-0050-048-0000	\$126.24
126-0270-065-0000	\$126.24	136-0050-049-0000	\$126.24
126-0270-066-0000	\$126.24	136-0050-050-0000	\$126.24
126-0270-067-0000	\$195.16	136-0050-051-0000	\$126.24
126-0270-068-0000	\$145.84	136-0050-052-0000	\$126.24
126-0270-071-0000	\$126.24	136-0050-053-0000	\$126.24
126-0270-072-0000	\$126.24	136-0050-054-0000	\$126.24
126-0270-073-0000	\$226.38	136-0050-055-0000	\$126.24
126-0270-074-0000	\$238.56	136-0050-056-0000	\$126.24
126-0270-075-0000	\$126.24	136-0050-057-0000	\$126.24
126-0270-077-0000	\$126.24	136-0050-058-0000	\$126.24
126-0270-078-0000	\$126.24	136-0050-059-0000	\$126.24
126-0270-079-0000	\$126.24	136-0050-060-0000	\$126.24
126-0290-001-0000	\$169.06	136-0060-013-0000	\$285.18
126-0290-002-0000	\$278.00	136-0060-017-0000	\$126.24
126-0290-010-0000	\$138.82	136-0060-019-0000	\$152.58
126-0290-011-0000	\$126.24	136-0060-020-0000	\$126.24
126-0290-012-0000	\$126.24	136-0060-022-0000	\$126.24
126-0290-013-0000	\$233.88	136-0060-023-0000	\$138.92
126-0290-015-0000	\$194.84	136-0060-024-0000	\$126.24
126-0290-018-0000	\$189.22	136-0060-025-0000	\$126.24
126-0290-021-0000	\$126.24	136-0060-026-0000	\$126.24
126-0290-022-0000	\$126.24	136-0060-029-0000	\$126.24
126-0290-023-0000	\$126.24	136-0060-030-0000	\$126.24
126-0290-033-0000	\$137.62	136-0060-031-0000	\$130.06
126-0290-034-0000	\$149.68	136-0060-032-0000	\$132.14
126-0290-035-0000	\$126.24	136-0060-033-0000	\$133.70
126-0290-038-0000	\$170.16	136-0060-034-0000	\$148.00
126-0290-039-0000	\$126.24	136-0060-035-0000	\$126.24
126-0290-040-0000	\$143.02	136-0060-039-0000	\$131.54
126-0290-041-0000	\$126.24	136-0060-040-0000	\$126.24
126-0290-043-0000	\$168.86	136-0060-041-0000	\$126.24
126-0290-044-0000	\$190.64	136-0060-042-0000	\$126.24
126-0290-045-0000	\$126.24	136-0060-043-0000	\$126.24
126-0290-046-0000	\$126.24	136-0060-044-0000	\$126.24
126-0290-047-0000	\$126.24	136-0060-045-0000	\$126.24
126-0290-048-0000	\$272.36	136-0060-046-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0290-049-0000	\$323.32	136-0060-047-0000	\$126.24
126-0290-054-0000	\$146.82	136-0060-048-0000	\$201.52
126-0290-055-0000	\$130.22	136-0060-049-0000	\$198.30
126-0300-003-0000	\$1,598.70	136-0060-059-0000	\$126.24
126-0300-004-0000	\$126.24	136-0060-060-0000	\$126.24
126-0300-016-0000	\$566.58	136-0060-062-0000	\$126.24
126-0300-018-0000	\$625.42	136-0060-063-0000	\$126.24
126-0300-021-0000	\$155.38	136-0060-064-0000	\$149.30
126-0300-022-0000	\$205.24	136-0060-065-0000	\$145.42
126-0300-027-0000	\$173.28	136-0060-066-0000	\$126.24
126-0300-029-0000	\$179.42	136-0060-067-0000	\$126.24
126-0300-031-0000	\$126.24	136-0060-068-0000	\$173.90
126-0300-032-0000	\$126.24	136-0060-069-0000	\$168.86
126-0300-034-0000	\$126.24	136-0060-070-0000	\$155.88
126-0300-036-0000	\$126.24	136-0060-071-0000	\$126.24
126-0300-041-0000	\$126.24	136-0070-011-0000	\$292.90
126-0300-042-0000	\$126.24	136-0070-019-0000	\$126.24
126-0300-043-0000	\$126.24	136-0070-020-0000	\$126.24
126-0300-044-0000	\$126.24	136-0070-021-0000	\$209.18
126-0300-047-0000	\$126.24	136-0070-022-0000	\$238.20
126-0300-050-0000	\$185.24	136-0070-023-0000	\$126.24
126-0300-051-0000	\$180.66	136-0070-024-0000	\$126.24
126-0300-052-0000	\$128.00	136-0070-025-0000	\$180.26
126-0300-053-0000	\$837.50	136-0070-026-0000	\$984.54
126-0300-054-0000	\$1,055.24	136-0070-028-0000	\$168.86
126-0300-055-0000	\$2,148.54	136-0070-029-0000	\$126.24
126-0300-056-0000	\$141.66	136-0070-030-0000	\$126.24
126-0300-060-0000	\$205.64	136-0070-031-0000	\$171.02
126-0300-061-0000	\$199.70	136-0070-032-0000	\$200.42
126-0300-062-0000	\$154.20	136-0070-033-0000	\$126.24
126-0300-063-0000	\$126.24	136-0070-034-0000	\$168.76
126-0300-064-0000	\$126.24	136-0070-035-0000	\$1,123.24
126-0300-065-0000	\$126.24	136-0070-036-0000	\$171.54
126-0300-066-0000	\$126.24	136-0070-037-0000	\$126.24
126-0300-067-0000	\$126.24	136-0070-038-0000	\$147.94
126-0340-010-0000	\$25.00	136-0070-039-0000	\$216.84
126-0340-013-0000	\$25.00	136-0070-040-0000	\$126.24
126-0340-014-0000	\$58.22	136-0390-001-0000	\$195.84
126-0340-015-0000	\$83.90	136-0390-002-0000	\$165.58
126-0410-011-0000	\$42.70	136-0390-003-0000	\$126.38
126-0410-012-0000	\$55.00	136-0390-004-0000	\$130.60
126-0410-013-0000	\$25.00	136-0390-005-0000	\$206.06
126-0410-018-0000	\$25.00	136-0390-006-0000	\$169.28
126-0430-001-0000	\$126.24	136-0410-001-0000	\$126.24
126-0430-002-0000	\$126.24	136-0410-002-0000	\$126.24
126-0430-003-0000	\$126.24	136-0410-003-0000	\$126.24

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APN	Assessment	APN	Assessment
126-0430-004-0000	\$126.24	126-0010-017-0000	\$349.22
126-0430-005-0000	\$126.24	126-0010-019-0000	\$33.36
126-0430-006-0000	\$195.46	126-0010-044-0000	\$25.00
126-0430-007-0000	\$410.94	126-0010-045-0000	\$38.02
126-0430-008-0000	\$240.74	126-0010-047-0000	\$53.54
126-0430-009-0000	\$493.56	126-0010-049-0000	\$35.40
126-0430-010-0000	\$425.86	126-0010-050-0000	\$35.70
126-0430-011-0000	\$159.82	126-0010-051-0000	\$70.38
126-0430-012-0000	\$126.24	126-0010-066-0000	\$25.00
126-0430-013-0000	\$126.24	126-0010-068-0000	\$33.68
126-0430-014-0000	\$126.24	126-0010-069-0000	\$31.68
126-0430-015-0000	\$126.24	126-0010-070-0000	\$37.50
126-0440-006-0000	\$30.94	126-0010-071-0000	\$48.70
126-0440-007-0000	\$45.76	126-0010-078-0000	\$25.00
126-0440-008-0000	\$25.00	126-0010-079-0000	\$25.00
126-0460-001-0000	\$126.24	126-0010-085-0000	\$32.78
126-0460-002-0000	\$126.24	126-0010-094-0000	\$25.00
126-0470-005-0000	\$126.24	126-0010-095-0000	\$25.00
126-0470-006-0000	\$126.24	126-0150-022-0000	\$126.24
126-0470-007-0000	\$126.24	126-0150-035-0000	\$126.24
126-0480-001-0000	\$4,423.32	126-0150-036-0000	\$126.24
126-0480-002-0000	\$409.86	126-0150-037-0000	\$126.24
126-0510-001-0000	\$2,948.26	126-0150-040-0000	\$126.24
126-0510-002-0000	\$349.16	126-0150-043-0000	\$126.24
126-0510-004-0000	\$72.38	126-0200-022-0000	\$136.24
126-0510-005-0000	\$70.22	126-0200-023-0000	\$139.24
126-0530-002-0000	\$4,747.60	126-0200-024-0000	\$429.32
126-0530-003-0000	\$4,842.72	126-0270-007-0000	\$126.24
126-0530-004-0000	\$687.14	126-0270-008-0000	\$126.24
126-0550-001-0000	\$167.60	126-0290-003-0000	\$257.38
126-0550-002-0000	\$167.60	126-0290-014-0000	\$197.96
126-0560-001-0000	\$144.24		
126-0560-002-0000	\$53.56		
128-0010-008-0000	\$126.24		
128-0010-022-0000	\$205.46		
128-0010-025-0000	\$2,081.38		
128-0010-028-0000	\$827.82		
128-0010-032-0000	\$8,565.16		
128-0010-033-0000	\$161.78		
128-0010-034-0000	\$126.24		
128-0010-035-0000	\$126.24		
128-0010-036-0000	\$126.24		
128-0010-037-0000	\$126.24		
128-0010-038-0000	\$126.24		
128-0010-040-0000	\$126.24		
128-0010-042-0000	\$126.24		

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APN	Assessment	APN	Assessment
128-0010-044-0000	\$126.24		
128-0010-045-0000	\$126.24		
128-0010-046-0000	\$332.66		
128-0010-047-0000	\$270.90		
128-0010-049-0000	\$444.88		
128-0010-050-0000	\$126.24		
128-0010-051-0000	\$1,834.92		
128-0010-052-0000	\$783.32		
128-0010-053-0000	\$6,672.80		
128-0010-054-0000	\$151.12		
128-0010-055-0000	\$474.66		
128-0070-006-0000	\$3,250.20		
128-0070-012-0000	\$218.48		
128-0070-032-0000	\$131.68		
128-0070-056-0000	\$633.46		
128-0070-057-0000	\$3,042.62		
128-0070-059-0000	\$126.24		
128-0070-060-0000	\$126.24		
128-0070-061-0000	\$126.24		
128-0070-072-0000	\$122.40		
128-0070-076-0000	\$1,558.72		
128-0070-077-0000	\$797.62		
128-0070-078-0000	\$3,844.64		
128-0080-009-0000	\$126.24		
128-0080-039-0000	\$126.24		
128-0080-067-0000	\$126.24		
128-0171-004-0000	\$453.82		
128-0172-002-0000	\$25.00		
128-0172-009-0000	\$50.02		
128-0173-006-0000	\$25.00		
128-0174-001-0000	\$25.00		
128-0174-004-0000	\$25.00		
128-0174-005-0000	\$31.50		
128-0174-011-0000	\$25.00		
128-0174-012-0000	\$25.00		
134-0120-002-0000	\$11,012.58		
134-0120-024-0000	\$3,550.20		
134-0130-001-0000	\$1,147.96		
134-0130-006-0000	\$2,578.36		
134-0130-007-0000	\$606.04		
134-0130-010-0000	\$1,187.60		