

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Public Works *AKM*

BOARD AGENDA # 9:20 a.m.

Urgent

Routine

AGENDA DATE August 7, 2007

CEO Concur with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Public Hearing to Consider the Approval of the 2007/2008 Annual Assessments for Landscape and Lighting Districts Including Bret Harte, Bystrum, Howard/McCracken, Laurel, and Paradise South

STAFF RECOMMENDATIONS:

1. Find that notice of the public hearing was published in compliance with Section 6066 of the Government Code.
2. Conduct a public hearing to receive comments regarding the 2007/2008 annual assessments.

(Continued on Page 2)

FISCAL IMPACT:

There will be no impact to the General Fund. Annual assessments will be charged to each parcel to pay for their respective services.

These annual assessments will generate approximately \$105,056.91 in Fiscal Year 2007/2008 to operate the Landscape and Lighting Districts (LLD's).

BOARD ACTION AS FOLLOWS:

No. 2007-625

On motion of Supervisor DeMartini, Seconded by Supervisor Mayfield
and approved by the following vote,

Ayes: Supervisors: Mayfield, Grover, Monteith, DeMartini, and Chairman O'Brien

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Public Hearing to Consider the Approval of the 2007/2008 Annual Assessments for Landscape and Lighting Districts Including Bret Harte, Bystrum, Howard/McCracken, Laurel, and Paradise South

3. Set the 2007/2008 annual assessments as shown on Exhibits "A" through "E" for the following county service areas and landscape and lighting districts:

Bret Harte Landscape and Lighting District (south Modesto)
Bystrum Landscape and Lighting District (northwest Ceres)
Howard/McCracken Landscape and Lighting District (Westley area)
Laurel Landscape and Lighting District (south Ceres)
Paradise South Landscape and Lighting District (south Ceres)
4. Make the Engineer's Reports a part of the record of this proceeding.
5. Authorize the Auditor-Controller to add the Annual Assessments to the 2007/2008 Tax Roll.

DISCUSSION:

Bret Harte LLD, Bystrum LLD, Howard/McCracken LLD, Laurel LLD, and Paradise South LLD, provide extended services for street lighting.

Government Code Section 25210.77(A) requires that an Engineer's Report ("Report") containing a description of each parcel of real property receiving a particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors. The Department of Public Works has studied the above LLD's to estimate the annual cost of the extended services provided and filed the Reports with the Clerk of the Board on July 17, 2007. The Reports shall become a part of the record of this proceeding.

The public hearing date was set on August 7, 2007. Notice of the public hearing was published in accordance with Section 6066 of the Government Code. Said notice stated that all persons will be afforded an opportunity to speak for or against the annual assessments.

Each parcel within a specific LLD is being assessed at an equal rate based on the type of land use. Annual assessments are not the same for all LLD's due to different maintenance services provided.

The Fiscal Year 2007/2008 annual assessment for one (1) special district: Paradise South LLD, is proposed with a reduction from the 2006/2007 annual assessment. The reason for the reduction are provided as follows:

Paradise South LLD

The assessment for the Paradise South LLD was decreased by \$8.30 per parcel as the result of sufficient fund balance being carried over from Fiscal Year 2006/2007 to allow for an offset to be applied to the revenue requirement for Fiscal Year 2007/2008 thereby decreasing the assessment per parcel.

Because a method to calculate the annual assessments has been approved for this Lighting and Landscape District, no ballot procedure will be required in the future in order to increase the assessment, if necessary. As proposed, the assessment is in conformance with Proposition 218 requirements.

Public Hearing to Consider the Approval of the 2007/2008 Annual Assessments for Landscape and Lighting Districts Including Bret Harte, Bystrum, Howard/McCracken, Laurel, and Paradise South

The Fiscal Year 2007/2008 annual assessments for four (4) special districts will require increases as shown in the Engineer's Reports. These districts include: Bret Harte LLD, Bystrum LLD, Howard/McCracken LLD, and Laurel LLD. Since these four (4) special districts have an approved method to calculate the annual assessment, no ballot procedure is required. The reasons for the proposed increase in assessments are as follows:

Bret Harte LLD

The Fiscal Year 2007/2008 assessment for the Bret Harte LLD is an increase of \$12.62 per parcel. This amounts to an approximately \$1.05 per month per parcel increase. While there has been a small increase this last year in TID's public street lighting rates, the primary reason for this year's assessment increase is that a lower fund balance was carried over from last year than had been carried over from the two previous years, not allowing for enough funds to completely offset the first 6 months operating costs nor allowing for any other payoffs or offsets. The current budget and assessment should generate adequate funds to pay for the District operations and provide for a gradual build up of fund reserve.

Bystrum LLD

The Fiscal Year 2007/2008 assessment for the Bystrum LLD is an increase of \$8.86 per parcel or 22% of last year's assessment. This amounts to an approximately \$0.74 per month per parcel increase. While there has been a small increase this last year in TID's public street lighting rates, the primary reason for this year's assessment increase is that a lower fund balance was carried over from last year than had been carried over from previous years, not allowing for enough funds to completely offset the first 6 months operating costs nor allowing for any other payoffs or offsets. The current budget and assessment should generate adequate funds to pay for the District operations and provide for a gradual build up of fund reserve.

Howard/McCracken LLD

The Fiscal Year 2007/2008 assessment for the Howard/McCracken LLD is an increase of \$600.62 per parcel. This amounts to an increase of \$50.05 per month per parcel. This increase is due to the fund balance available in the previous year was large enough to completely offset the total revenue required to operate the District. For Fiscal Year 2007/2008, the fund balance was large enough to offset some of the operating expenses, but not all of them. Also, a reserve needs to be left in the fund balance, adequate to cover the July to December period of the fiscal year when operating costs must be covered, prior to collection of the first assessment in December, and to cover unanticipated costs and emergency expenditures.

Laurel LLD

The Fiscal Year 2007/2008 proposed annual assessment is an increase of \$7.27 per parcel or 12% of last year's assessment. This amounts to an approximately \$0.61 per month per parcel increase. The increase is primarily due to not enough fund balance being available to completely offset the cost of the first 6 months' operation. Consequently, the shortfall of \$872.82 is added to the total costs, increasing the assessment to cover this shortfall. Since some reserve is being built into this year's assessment, and the negative fund balance is being offset, there may be a more substantial fund balance carried over next year, barring any unforeseen expenses occurring.

Public Hearing to Consider the Approval of the 2007/2008 Annual Assessments for Landscape and Lighting Districts Including Bret Harte, Bystrum, Howard/McCracken, Laurel, and Paradise South

Because a method for calculating the annual assessments has been approved per Proposition 218, no ballot procedure is necessary to approve the increases. Therefore, these Fiscal Year 2007/2008 assessments are in compliance with Proposition 218.

The annual assessments for all of the CSA's and LLD's are levied without regard to property valuation.

POLICY ISSUES:

The Board should determine if this action is consistent with the Board's priorities of providing a safe community, a healthy community and a well-planned infrastructure system.

STAFFING IMPACT:

There is no staffing impact associated with this item.

DG:jg

H:\SERVICES\Fiscal Year\Board Items\2007-2008\Hold Public Hearing\8-07-07 Hold Public Hearing

NOTICE OF HEARING REGARDING FISCAL YEAR 2007/2008 ASSESSMENTS
FOR VARIOUS LANDSCAPE AND LIGHTING DISTRICTS

NOTICE IS HEREBY GIVEN that on Tuesday, August 7, 2007, at the hour of 9:20 a.m., or as soon thereafter as the matter may be heard, in the Joint Chambers located in the basement of the County/City Administration Building, 1010 10th Street, Modesto, California, the Board of Supervisors of Stanislaus County will hold a Public Hearing regarding the proposed Fiscal Year 2007/2008 assessments for the following Landscape and Lighting Districts:

BRET HARTE LANDSCAPE AND LIGHTING DISTRICT (south Modesto)
BYSTRUM LANDSCAPE AND LIGHTING DISTRICT (northwest Ceres)
HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT (Westley area;
I-5/McCracken interchange)
LAUREL LANDSCAPE AND LIGHTING DISTRICT (south Ceres)
PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT (south Modesto)

NOTICE IS FURTHER GIVEN that, at the above time and place, all persons will be afforded an opportunity to speak for or against the proposed Fiscal Year 2007/2008 assessments. For additional information, call David Gein in the Department of Public Works at (209) 525-7594.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: July 17, 2007

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk of
the Board of Supervisors
of the County of Stanislaus,
State of California.

BY:

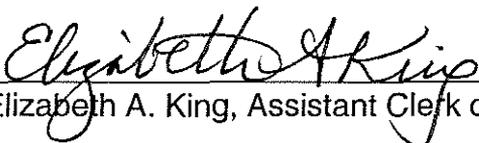

Elizabeth A. King, Assistant Clerk of the Board

Exhibit "A"

BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

The Assessor's Parcels listed below are subject to the annual assessment:

038-023-003 thru 007 (inclusive)	\$38.74
038-023-009	\$38.74
038-023-011 and 012	\$38.74
038-023-014 thru 017 (inclusive)	\$38.74
038-023-022 thru 026 (inclusive)	\$38.74
038-023-027 thru 034 (inclusive)	\$38.74
038-024-001 thru 011 (inclusive)	\$38.74
038-024-016 and 017	\$38.74
038-026-001 thru 038 (inclusive)	\$38.74
038-026-042 thru 045 (inclusive)	\$38.74
038-026-047 thru 049 (inclusive)	\$38.74
038-054-002 thru 005 (inclusive)	\$38.74
038-054-032 and 033	\$38.74
056-011-002	\$38.74
056-011-004 thru 012 (inclusive)	\$38.74
056-011-014 thru 029 (inclusive)	\$38.74
056-011-031	\$38.74
056-011-033 thru 038 (inclusive)	\$38.74
056-012-004 thru 006 (inclusive)	\$38.74
056-012-008 thru 010 (inclusive)	\$38.74
056-012-068 thru 070 (inclusive)	\$38.74
056-013-001 thru 025 (inclusive)	\$38.74
056-014-001 thru 004 (inclusive)	\$38.74
056-014-006 thru 011 (inclusive)	\$38.74
056-014-014 thru 026 (inclusive)	\$38.74
056-014-029 thru 032 (inclusive)	\$38.74
056-014-034 thru 036 (inclusive)	\$38.74
056-014-039	\$38.74
056-015-001 thru 022 (inclusive)	\$38.74
056-015-024 thru 027 (inclusive)	\$38.74
056-016-001 thru 003 (inclusive)	\$38.74
056-016-006 thru 029 (inclusive)	\$38.74
056-016-031 thru 051 (inclusive)	\$38.74
056-016-053 thru 056 (inclusive)	\$38.74
056-017-006 thru 017 (inclusive)	\$38.74
056-017-020 and 021	\$38.74
056-017-023	\$38.74

Exhibit "A"

BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

056-018-001 and 002	\$38.74
056-018-005 thru 007 (inclusive)	\$38.74
056-018-009 thru 011 (inclusive)	\$38.74
056-018-015	\$38.74
056-018-017 thru 030 (inclusive)	\$38.74
056-019-001 thru 019 (inclusive)	\$38.74
056-019-022 thru 027 (inclusive)	\$38.74
056-019-029 thru 038 (inclusive)	\$38.74
056-019-042 thru 055 (inclusive)	\$38.74
056-019-057 thru 065 (inclusive)	\$38.74
056-019-067 thru 071 (inclusive)	\$38.74
056-020-001 thru 012 (inclusive)	\$38.74
056-020-015 thru 044 (inclusive)	\$38.74
056-021-001 thru 022 (inclusive)	\$38.74
056-021-024 thru 033 (inclusive)	\$38.74
056-021-035 thru 039 (inclusive)	\$38.74
056-021-041 thru 050 (inclusive)	\$38.74
056-022-001 thru 011 (inclusive)	\$38.74
056-022-014 thru 020 (inclusive)	\$38.74
056-022-024 thru 049 (inclusive)	\$38.74
056-022-051 thru 054 (inclusive)	\$38.74
056-023-001 thru 007 (inclusive)	\$38.74
056-023-010 thru 045 (inclusive)	\$38.74
056-023-049 and 050	\$38.74
056-024-001 thru 010 (inclusive)	\$38.74
056-024-013 thru 031 (inclusive)	\$38.74
056-024-034 thru 049 (inclusive)	\$38.74
056-024-051 and 052	\$38.74
056-031-001 thru 010 (inclusive)	\$38.74
056-031-013 and 014	\$38.74
056-031-016 thru 018 (inclusive)	\$38.74
056-038-001 thru 003 (inclusive)	\$38.74
056-038-007 thru 025 (inclusive)	\$38.74
056-038-027 thru 045 (inclusive)	\$38.74
056-038-049	\$38.74
056-038-051 thru 054	\$38.74
056-039-001 thru 032 (inclusive)	\$38.74
056-040-001 thru 048 (inclusive)	\$38.74

Exhibit "A"

BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

056-042-001 thru 032 (inclusive)	\$38.74
056-043-001 thru 014 (inclusive)	\$38.74
056-043-017 thru 022 (inclusive)	\$38.74
056-043-026 thru 035 (inclusive)	\$38.74
056-044-001 and 002	\$38.74
056-044-005 thru 010(inclusive)	\$38.74
056-044-017 thru 047(inclusive)	\$38.74
056-044-051 thru 053(inclusive)	\$38.74
056-045-001 thru 060 (inclusive)	\$38.74
056-046-001 thru 020 (inclusive)	\$38.74
056-046-024 thru 044 (inclusive)	\$38.74
056-046-046 thru 075 (inclusive)	\$38.74
056-046-078 thru 082 (inclusive)	\$38.74
056-047-001 thru 009 (inclusive)	\$38.74
056-047-012 thru 044 (inclusive)	\$38.74
056-047-046 thru 054 (inclusive)	\$38.74
056-047-057 and 058	\$38.74
056-048-001 thru 019 (inclusive)	\$38.74
056-048-024 thru 053 (inclusive)	\$38.74
056-049-020	\$38.74
056-056-002	\$38.74
056-056-004 thru 015 (inclusive)	\$38.74
056-056-017 thru 029 (inclusive)	\$38.74
086-009-001 and 002	\$38.74
086-009-005 thru 038 (inclusive)	\$38.74
086-009-043 thru 045 (inclusive)	\$38.74
086-010-001 and 002	\$38.74
086-010-005 thru 027 (inclusive)	\$38.74
086-010-030 thru 036 (inclusive)	\$38.74
086-010-038	\$38.74
086-010-041 thru 053 (inclusive)	\$38.74

Exhibit "B"

BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

The Assessor's Parcels listed below are subject to the annual assessment:

038-006-007	\$49.12
038-007-007 thru 010 (inclusive)	\$49.12
038-007-013	\$49.12
038-007-023	\$49.12
038-008-001 thru 005 (inclusive)	\$49.12
038-008-007 thru 021 (inclusive)	\$49.12
038-008-023 thru 027 (inclusive)	\$49.12
038-008-030 and 031	\$49.12
038-008-035 thru 040 (inclusive)	\$49.12
038-009-001 thru 005 (inclusive)	\$49.12
038-009-008 thru 012 (inclusive)	\$49.12
038-009-015	\$49.12
038-010-001 thru 004 (inclusive)	\$49.12
038-011-001 thru 015 (inclusive)	\$49.12
038-011-019 thru 036 (inclusive)	\$49.12
038-011-062 and 063 (inclusive)	\$49.12
038-012-009	\$49.12
038-015-001 thru 018 (inclusive)	\$49.12
038-015-021 thru 079 (inclusive)	\$49.12
038-016-001 thru 006 (inclusive)	\$49.12
038-016-008 thru 016 (inclusive)	\$49.12
038-016-018 thru 019 (inclusive)	\$49.12
038-016-021 thru 023 (inclusive)	\$49.12
038-016-029 thru 031 (inclusive)	\$49.12
038-016-042 thru 046 (inclusive)	\$49.12
038-039-012 thru 016 (inclusive)	\$49.12
038-039-019 and 020	\$49.12
038-040-001 thru 006 (inclusive)	\$49.12
038-040-009 thru 015 (inclusive)	\$49.12
038-040-017 thru 048 (inclusive)	\$49.12
038-041-001 thru 029 (inclusive)	\$49.12
038-041-032 thru 057 (inclusive)	\$49.12
038-042-001 thru 015 (inclusive)	\$49.12
038-042-018 thru 020 (inclusive)	\$49.12
038-042-023 thru 042 (inclusive)	\$49.12
038-043-001 thru 016 (inclusive)	\$49.12
038-043-019	\$49.12

Exhibit "B"

BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

038-043-021 thru 026 (inclusive)	\$49.12
038-043-030 thru 060 (inclusive)	\$49.12
038-044-002 thru 013 (inclusive)	\$49.12
038-044-017	\$49.12
038-045-001 thru 017 (inclusive)	\$49.12
038-046-001 thru 006 (inclusive)	\$49.12
038-047-001 thru 029 (inclusive)	\$49.12
038-049-001	\$49.12
038-051-002 and 003 (inclusive)	\$49.12
039-002-010	\$49.12
039-002-012	\$49.12
039-002-019 and 020	\$49.12
039-003-002 thru 009 (inclusive)	\$49.12
039-003-013	\$49.12
039-003-016 and 017	\$49.12
039-003-020 thru 022 (inclusive)	\$49.12
039-026-001 and 002	\$49.12
039-026-004 thru 006 (inclusive)	\$49.12
039-026-019 thru 026 (inclusive)	\$49.12
039-026-029	\$49.12
039-026-036	\$49.12
039-026-038 thru 040 (inclusive)	\$49.12
039-027-001 thru 005 (inclusive)	\$49.12
039-027-007	\$49.12
039-027-009 thru 013 (inclusive)	\$49.12
039-027-015 thru 017 (inclusive)	\$49.12
039-027-019 thru 028 (inclusive)	\$49.12

Exhibit "C"

HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

The Assessor's Parcels listed below are subject to the annual assessment:

016-036-014	\$600.62
016-036-015	\$600.62
016-036-016	\$600.62
016-036-017	\$600.62
016-036-018	\$600.62
016-042-002	\$600.62
016-042-006	\$600.62
016-042-007	\$600.62
016-042-009	\$600.62
016-042-012	\$600.62
016-042-013	\$600.62
016-042-014	\$600.62
016-042-017	\$600.62
016-042-026	\$600.62
016-042-027	\$600.62
016-042-030	\$600.62
016-042-031	\$600.62

EXHIBIT "D"

LAUREL LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

The Assessor's parcels listed below are subject to the annual assessment:

053-030-001 thru 040 (inclusive)	\$68.46
053-030-042 thru 057 (inclusive)	\$68.46
053-031-003 thru 015 (inclusive)	\$68.46
053-031-017 thru 023 (inclusive)	\$68.46
053-031-027	\$68.46
053-031-040 and 041	\$68.46
053-034-001 thru 003 (inclusive)	\$68.46
053-035-003 thru 018 (inclusive)	\$68.46
053-036-001 thru 020 (inclusive)	\$68.46
053-037-002 thru 024 (inclusive)	\$68.46
053-037-026 thru 035 (inclusive)	\$68.46
053-038-001 thru 007 (inclusive)	\$68.46

EXHIBIT "E"

PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

The Assessor's parcels listed below are subject to the annual assessment:

037-029-001 thru 003 (inclusive)	\$30.96
037-029-007	\$30.96
037-029-011	\$30.96
037-029-033	\$30.96
037-029-036 and 037	\$30.96
037-029-055	\$30.96
037-029-057 and 058	\$30.96
037-030-002 thru 006 (inclusive)	\$30.96
037-030-008 thru 014 (inclusive)	\$30.96
037-030-016 thru 022 (inclusive)	\$30.96
037-030-024 thru 026 (inclusive)	\$30.96
037-030-028	\$30.96
037-030-031 thru 060 (inclusive)	\$30.96
037-031-003 thru 005 (inclusive)	\$30.96
037-031-008 thru 015 (inclusive)	\$30.96
037-031-017	\$30.96
037-031-020	\$30.96
037-031-022	\$30.96
037-031-025 thru 027 (inclusive)	\$30.96
037-032-001	\$30.96
037-032-006 thru 008 (inclusive)	\$30.96
037-032-010 thru 025 (inclusive)	\$30.96
037-032-028 and 029	\$30.96
037-032-031	\$30.96
037-032-033 thru 042 (inclusive)	\$30.96
037-032-045 thru 047 (inclusive)	\$30.96
037-033-001 thru 061 (inclusive)	\$30.96
037-033-063	\$30.96
037-033-065 thru 067 (inclusive)	\$30.96
037-034-001 thru 045 (inclusive)	\$30.96
037-035-001 thru 057 (inclusive)	\$30.96
037-035-060 thru 066 (inclusive)	\$30.96
037-035-068 thru 069 (inclusive)	\$30.96
037-039-001 thru 003 (inclusive)	\$30.96
037-039-006	\$30.96
037-039-009 thru 017 (inclusive)	\$30.96
037-039-019 thru 039 (inclusive)	\$30.96

EXHIBIT "E"

PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

037-039-041	\$30.96
037-040-010 thru 012 (inclusive)	\$30.96
037-040-016 thru 022 (inclusive)	\$30.96
037-029-001 thru 00 (inclusive)	\$30.96
037-029-007	\$30.96
037-029-011	\$30.96
037-029-033	\$30.96
037-029-036 and 037	\$30.96
037-029-055	\$30.96
037-029-057 and 058	\$30.96
037-030-002 thru 006 (inclusive)	\$30.96
037-030-008 thru 014 (inclusive)	\$30.96
037-030-016 thru 022 (inclusive)	\$30.96
037-030-024 thru 026 (inclusive)	\$30.96
037-030-028	\$30.96
037-030-031 thru 060 (inclusive)	\$30.96
037-031-003 thru 005 (inclusive)	\$30.96
037-031-008 thru 015 (inclusive)	\$30.96
037-031-017	\$30.96
037-031-020	\$30.96
037-031-022	\$30.96
037-031-025 thru 027 (inclusive)	\$30.96
037-032-001	\$30.96
037-032-006 thru 008 (inclusive)	\$30.96
037-032-010 thru 025 (inclusive)	\$30.96
037-032-028 and 029	\$30.96
037-032-031	\$30.96
037-032-033 thru 042 (inclusive)	\$30.96
037-032-045 thru 047 (inclusive)	\$30.96
037-033-001 thru 061 (inclusive)	\$30.96
037-033-063	\$30.96
037-033-065 thru 067 (inclusive)	\$30.96
037-034-001 thru 045 (inclusive)	\$30.96
037-035-001 thru 057 (inclusive)	\$30.96
037-035-060 thru 066 (inclusive)	\$30.96
037-035-068 thru 069 (inclusive)	\$30.96
037-039-001 thru 003 (inclusive)	\$30.96
037-039-006	\$30.96
037-039-009 thru 017 (inclusive)	\$30.96

EXHIBIT "E"

PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008

037-039-019 thru 039 (inclusive)	\$30.96
037-039-041	\$30.96
037-040-010 thru 012 (inclusive)	\$30.96
037-040-016 thru 022 (inclusive)	\$30.96

Matt Machado, PE
Director

1010 10TH Street, Suite 3500, Modesto, CA 95354
Phone: 209.525.6550



**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Paradise South Landscape and Lighting District (District) was established by the Stanislaus County Board of Supervisors on February 28, 2006, by Board Resolution No. 2006-143, following an election conforming with the requirements of Proposition 218. The District was created to install and maintain street lights within the Paradise South Neighborhood to deter crime, promote traffic safety, and aid law enforcement officers. The boundary of the District is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

There are 381 Assessor's parcels within the District, and unless otherwise determined, it is assumed each parcel receives equal benefit from the street lights. The street lights only provide a special benefit to the parcels within the District, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

There are 59 street lights within the District, of which 54 are new 200 watt high pressure sodium lights owned by Modesto Irrigation District (MID), 1 is a 100 watt high pressure sodium light owned by MID, 3 are 200 watt high pressure sodium lights owned by the County, and 1 is a 100 watt high intensity discharge light owned by MID. The variety of street lights is a result of most having been installed as new lights at the time the district was formed and a few were inherited into the district, having been installed in the territory within the newly formed district at a time earlier than when the district was formed, and with different ownership arrangements, which affects the utility rate for those lights. Detail of the costs for the lights is provided in the budget section later in this report.

The formula or method used to calculate the annual assessment (hereinafter referred to as the Method), approved by the property owners when the District was formed, is the total cost to operate and maintain the street lights (Modesto Irrigation District energy charges, State surcharge, CA public benefits charge, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), less the fund balance from the previous year, less any estimated property tax revenue for the current year, divided equally by the number of benefitting parcels within the District.

If District operation and maintenance costs are less than expected, the District fund balance may be carried forward to reduce the amount needed to be collected in the next year. An amount of \$1000

**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

will be added to create an administrative and operational reserve. However, \$700 per year of the operational reserve will be used to reimburse the Department of Public Works for "out of pocket" expenses, such as printing, mailing, and filing fee with the State Board of Equalization. Although the amount of these expenses is unknown, it may take four or five years for the full reimbursement to occur based on past experience. Once it does, the amount for administrative and operational reserve will be reduced. Although some special districts receive a portion of the property tax collected by the County, the District is not expected to receive any property tax revenue. However, if the District does receive any property tax revenue in the future, it will reduce or offset the amount of operation and maintenance costs that must be collected by the annual assessment. The annual assessment will vary from year to year if any of the Method components change.

The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. The annual assessment is levied without regard to property valuation.

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the assessment is collected in two installments; one due in December and due in April. This means the fiscal year starts on July 1st, but the first installment of the assessment will not be collected until December. This creates a six-month lag in receiving the money necessary to operate and maintain the street lights. Therefore, a sufficient amount of the money collected by the annual assessment will be carried over to the next fiscal year to cover the months of July through December. The balance of the District's account may be carried forward as a general reserve.

FISCAL YEAR 2007/2008 ASSESSMENT CALCULATION

Estimated street light costs for FY 2007/2008 (MID rates are less a 10% public agency discount):

54 - 200 watt high pressure sodium street lights @ \$23.10 per light, per month, for 12 months, MID SL Schedule/Section 1/MID owned	\$14,968.80
1 - 100 watt high pressure sodium street light @ \$18.80 per light, per month, for 12 months, MID SL Schedule/Section 1/MID owned	\$ 225.60
3 - 200 watt high pressure sodium street lights @ \$9.52 per light, per month, for 12 months, MID SL Schedule/Section 1/County owned	\$ 342.72
1 - 100 watt high intensity discharge street light @ \$9.88 per light, per month, for 12 months, MID SL schedule/Section 2/MID owned	<u>\$ 118.56</u>
Total Street Light Cost	\$15,655.68

**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Paradise South Landscape and Lighting District Budget for Fiscal Year 2007/2008 is as follows:

An amount of \$1,000 will be added to create an administrative and operational reserve, which will result in a total cost of \$9,048.72 to operate the District.

Improvement Costs:	\$ 0.00
Total Street Light Cost	\$15,655.68
Administrative and Operational Reserve:	<u>\$ 1,000.00</u>
Total Costs	\$16,655.68

For Fiscal Year 2007/2008, the fund balance will be carried over from Fiscal Year 2006/2007 to cover 6 months of the Total Costs per year for the months of July through December, 2007.

Estimated fund balance on June 30, 2007:	\$ 13,186.61
6 month expenses	-\$ <u>8,327.84</u>
Fund balance:	\$ 4,858.77

The remainder of the fund balance will be used to offset the Total Costs for the year.

Total Costs	\$16,655.68
Offset from fund balance	<u>\$ 4,858.77</u>
Total revenue required	\$11,796.91

2007/2008 Assessment = $\$11,796.91 \div 381 = \30.96 per parcel
2006/2007 Assessment = $\$14,961.76 \div 381 = \39.26 per parcel

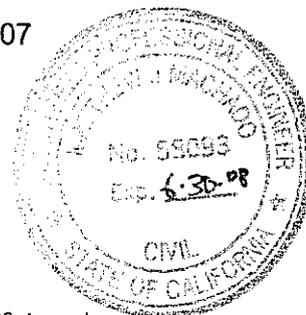
The proposed annual assessment is a decrease of \$8.30 per parcel. This amounts to an approximately \$0.69 per month per parcel decrease. Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the proposed decrease. Therefore, the Fiscal Year 2007/2008 assessment is in compliance with Proposition 218.

The parcels subject to the assessment are listed on Exhibit "B" that is attached hereto and made a part of this Engineer's Report.



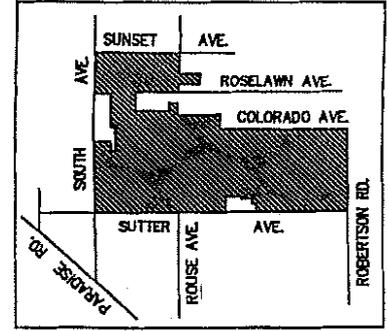
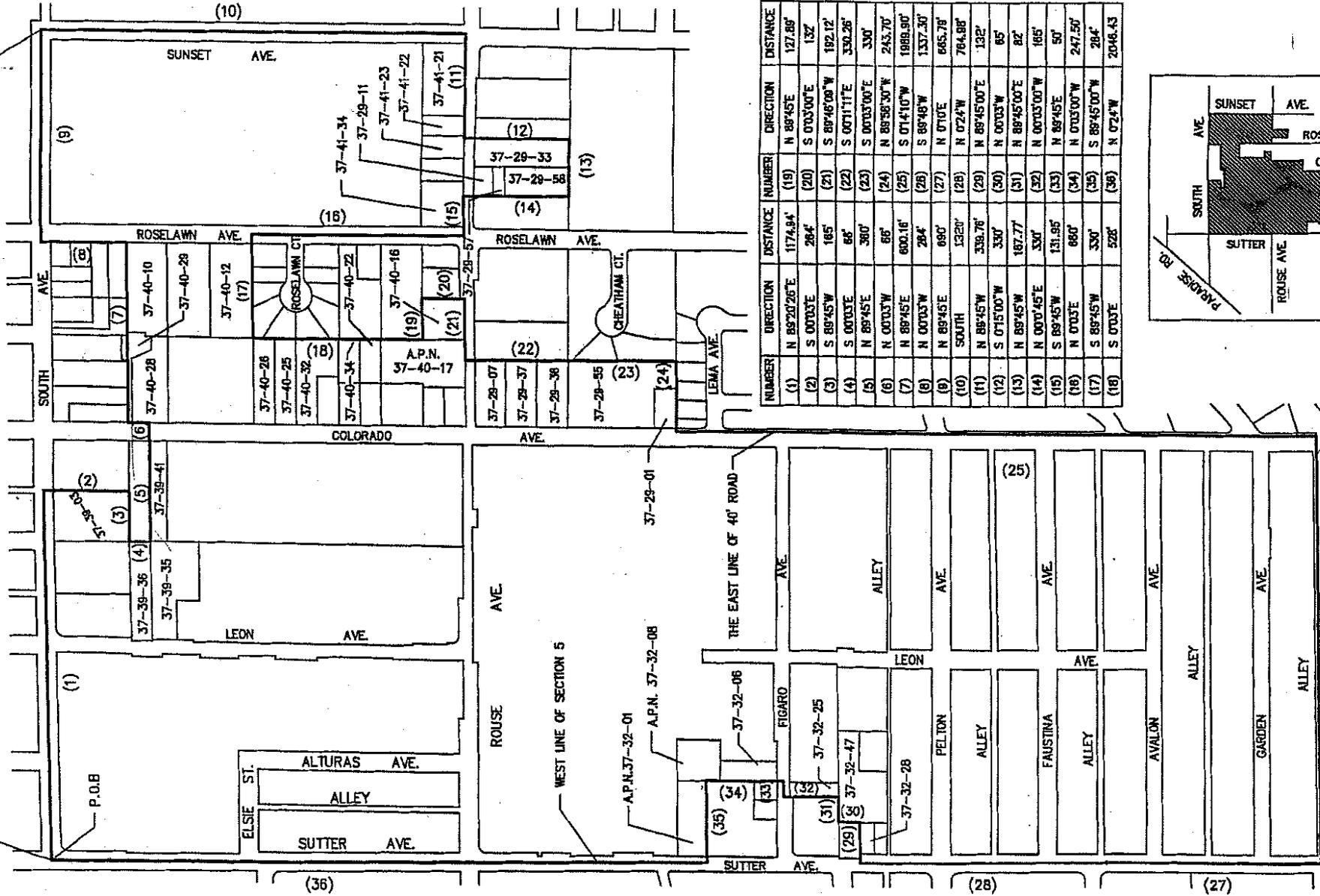
MATT MACHADO, DIRECTOR, PE
Stanislaus County Department of Public Works

July 9, 2007



N: 2050185.42241
E: 6416132.69586

N: 2050164.88634
E: 6413462.84329



NUMBER	DIRECTION	DISTANCE	NUMBER	DIRECTION	DISTANCE
(1)	N 89°20'26"E	174.94'	(19)	N 88°45'E	127.86'
(2)	S 0°03'E	284'	(20)	S 0°03'00"E	132'
(3)	S 88°45'W	185'	(21)	S 88°46'00"W	192.12'
(4)	S 0°03'E	86'	(22)	S 0°01'11"E	330.26'
(5)	N 88°45'E	380'	(23)	S 0°03'00"E	330'
(6)	N 0°03'W	66'	(24)	N 88°58'30"W	243.70'
(7)	N 88°45'E	600.16'	(25)	S 0°14'10"W	1889.90'
(8)	N 0°03'W	284'	(26)	S 88°48'W	1337.30'
(9)	N 88°45'E	880'	(27)	N 0°10'E	645.78'
(10)	SOUTH	1320'	(28)	N 0°24'W	784.88'
(11)	N 88°45'W	339.78'	(29)	N 88°45'00"E	132'
(12)	S 0°15'00"W	330'	(30)	N 0°03'W	65'
(13)	N 88°45'W	187.77'	(31)	N 88°45'00"E	82'
(14)	N 0°03'45"E	330'	(32)	N 0°03'00"W	166'
(15)	S 88°45'W	131.95'	(33)	N 88°45'E	50'
(16)	N 0°03'E	860'	(34)	N 0°03'00"W	247.50'
(17)	S 88°45'W	330'	(35)	S 88°45'00"W	284'
(18)	S 0°03'E	528'	(36)	N 0°24'W	2046.43'

LANDSCAPE AND LIGHTING DISTRICT
BOUNDARY AND EXISTING CITY LIMITS LINE

N: 2046210.75785
E: 6413480.95003



EXHIBIT "A"

PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
BEING A PORTION OF SECTION, 5 TOWNSHIP 4 SOUTH,
RANGE 9 EAST, M.D.M.

COUNTY OF STANISLAUS
DEPARTMENT OF PUBLIC WORKS

DATE: 4-20-2003	NO SCALE	SHEET	OF
FILE: PARADISESOUTH.DWG	DRAWN:	1	1

EXHIBIT "B"

PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
FISCAL YEAR 2007/2008

The Assessor's parcels listed below are subject to the annual assessment:

037-029-001 thru 003 (inclusive)_	\$30.96
037-029-007	\$30.96
037-029-011	\$30.96
037-029-033	\$30.96
037-029-036 and 037	\$30.96
037-029-055	\$30.96
037-029-057 and 058	\$30.96
037-030-002 thru 006 (inclusive)	\$30.96
037-030-008 thru 014 (inclusive)	\$30.96
037-030-016 thru 022 (inclusive)	\$30.96
037-030-024 thru 026 (inclusive)	\$30.96
037-030-028	\$30.96
037-030-031 thru 060 (inclusive)	\$30.96
037-031-003 thru 005 (inclusive)	\$30.96
037-031-008 thru 015 (inclusive)	\$30.96
037-031-017	\$30.96
037-031-020	\$30.96
037-031-022	\$30.96
037-031-025 thru 027 (inclusive)	\$30.96
037-032-001	\$30.96
037-032-006 thru 008 (inclusive)	\$30.96
037-032-010 thru 025 (inclusive)	\$30.96
037-032-028 and 029	\$30.96
037-032-031	\$30.96
037-032-033 thru 042 (inclusive)	\$30.96
037-032-045 thru 047 (inclusive)	\$30.96
037-033-001 thru 061 (inclusive)	\$30.96
037-033-063	\$30.96
037-033-065 thru 067 (inclusive)	\$30.96
037-034-001 thru 045 (inclusive)	\$30.96
037-035-001 thru 057 (inclusive)	\$30.96
037-035-060 thru 066 (inclusive)	\$30.96
037-035-068 thru 069 (inclusive)	\$30.96
037-039-001 thru 003 (inclusive)	\$30.96
037-039-006	\$30.96
037-039-009 thru 017 (inclusive)	\$30.96
037-039-019 thru 039 (inclusive)	\$30.96
037-039-041	\$30.96
037-040-010 thru 012 (inclusive)	\$30.96
037-040-016 thru 022 (inclusive)	\$30.96

EXHIBIT "B"

PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT
FISCAL YEAR 2007/2008

The Assessor's parcels listed below are subject to the annual assessment:

037-040-025 thru 029 (inclusive)	\$30.96
037-040-031 thru 034 (inclusive)	\$30.96
037-041-001 thru 024 (inclusive)	\$30.96
037-040-026 and 027	\$30.96
037-041-029 thru 036 (inclusive)	\$30.96

Matt Machado, PE
Director

1010 10TH Street, Suite 3500, Modesto, CA 95354
Phone: 209.525.6550



**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Bret Harte Landscape and Lighting District (hereinafter referred to as "District") was established by the Stanislaus County Board of Supervisors on July 27, 2004, by Board Resolution No. 2004-575, following a ballot procedure conforming with the requirements of Proposition 218. The District was created to install and maintain street lights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibit "A1", "A2", "A3", and "A4", that are attached hereto and made a part of this Engineer's Report.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

There are 1,202 Assessor's parcels within the District, and unless otherwise determined, it is assumed each parcel receives equal benefit from the street lights. The street lights only provide a special benefit to the parcels within the District, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

There are 166 street lights within the District, including 164 lights on wood poles which are owned and maintained by Turlock Irrigation District (TID) and two (2) street lights on steel poles which are owned and maintained by the Landscape and Lighting District. The street lights on wood poles are 200 watt high pressure sodium lights. There is an increase in the TID light rate for the TID owned and maintained lights of \$1.79 per light per month. A smaller increase of 1.03 per light per month has occurred with TID this last year for the two existing 200 watt lights on steel poles. The 166 lights are projected to cost \$39,809.04 for Fiscal Year 2007/2008.

Fiscal Year 2007/2008 Annual Assessment Calculation

The formula or method used to calculate the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefitting parcels within the District.

The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services

**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District.

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the assessment is collected in two installments; one due in December and due in April. This means the fiscal year starts on July 1st, but the first installment of the assessment will not be collected until December. This creates a six-month lag in receiving the money necessary to operate and maintain the street lights. To overcome this six-month lag, the fund balance will be carried over from the 2006/2007 fiscal year to cover a portion of the \$20,304.52 operating cost for street lights for the months July through December, 2007.

Estimated fund balance on June 30, 2007:	\$14,362.62
6 months expenses:	<u>-\$20,304.52</u>
Estimated fund balance as of Dec. 31, 2007:	-\$ 5,941.90

This negative fund balance will be eliminated when the first assessment is collected in December.

In a positive fund balance year, the fund balance will be used to pay off any of the remainder of the original cost to Public Works of \$2,745.59 for "out of pocket" expenses such as State Board of Equalization fees paid, advertising for the Notice of Public Hearing, stationery supplies, and printing charges, which was spent in order to form the original District in Fiscal Year 2004/2005 (staff time was absorbed by the Public Works Department as a contribution towards forming the District).

In addition, after this original cost is repaid, if it has not been completely repaid already, \$700 per year of the operational reserve will be used to reimburse the Department of Public Works for "out of pocket" expenses, such as printing, mailing, and the filing fee with the State Board of Equalization for reimbursement of costs generated by the recent South Modesto Annexation to the District. These costs have not yet been completely tabulated, however, it may take four or five years for the full reimbursement of this Annexation cost, based on past experience.

Once this has occurred, the majority of the fund balance will be carried forward as a general reserve and will not be used to offset energy costs to the District, unless an emergency arises or power rates increase again. However, if District operation and maintenance costs are substantially less than expected, the District fund balance may be carried forward to reduce the amount needed to be collected in the next year. In the meantime, engineer's reports for the most recent years have been approved that add \$800.00 to the budget for an administrative and operational reserve. This procedure will be followed this year also, especially in light of the need to build up the reserve.

Due to the estimated negative fund balance of -\$5,941.90, as of Dec. 31, 2007, this amount will be added to the Total Operational and Reserve Costs for the year, in order to eliminate/offset the projected negative fund balance at the end of December, 2007

**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Bret Harte Landscape and Lighting District Budget for Fiscal Year 2007/2008 is as follows:

Improvement costs:	\$ 0.00
Street light operational costs (as billed by TID in FY 2006/2007):	\$39,809.04
Administration and Operational Reserve:	<u>\$ 800.00</u>
Total Operational and Reserve Costs:	\$40,609.04
Total Operational and Reserve Costs:	\$40,609.04
Offset negative fund balance in December, 2007:	<u>\$ 5,941.90</u>
Total Costs:	\$46,550.94

2007/2008 Annual Assessment = \$46,550.94 ÷ 1,202 parcels = \$38.74 per parcel
2006/2007 Annual Assessment = \$25,700.00 ÷ 984 parcels = \$26.12 per parcel

The proposed annual assessment is an increase of \$12.62 per parcel or 48% of last year's assessment. This amounts to an approximately \$1.05 per month per parcel increase. While there has been a small increase this last year in TID's public street lighting rates, the primary reason for this year's assessment increase is that a lower fund balance was carried over from last year than had been carried over from the two previous years, not allowing for enough funds to completely offset the first 6 months operating costs nor allowing for any other payoffs or offsets. The current budget and assessment should generate adequate funds to to pay for the District operations and provide for a gradual build up of fund reserve.

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the increase. Therefore, the Fiscal Year 2007/2008 assessment is in compliance with Proposition 218.

The parcels subject to the annual assessment are listed on Exhibit "B" that is attached hereto and made a part of this Engineer's Report.



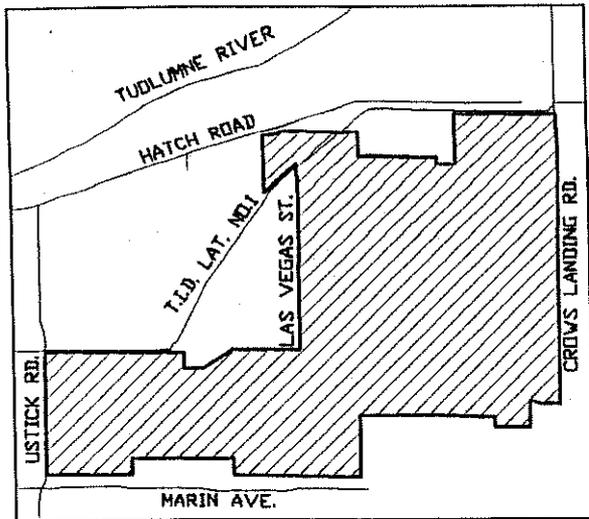
LAURIE BARTON, DEPUTY DIRECTOR OF
ENGINEERING AND OPERATIONS

Signing for

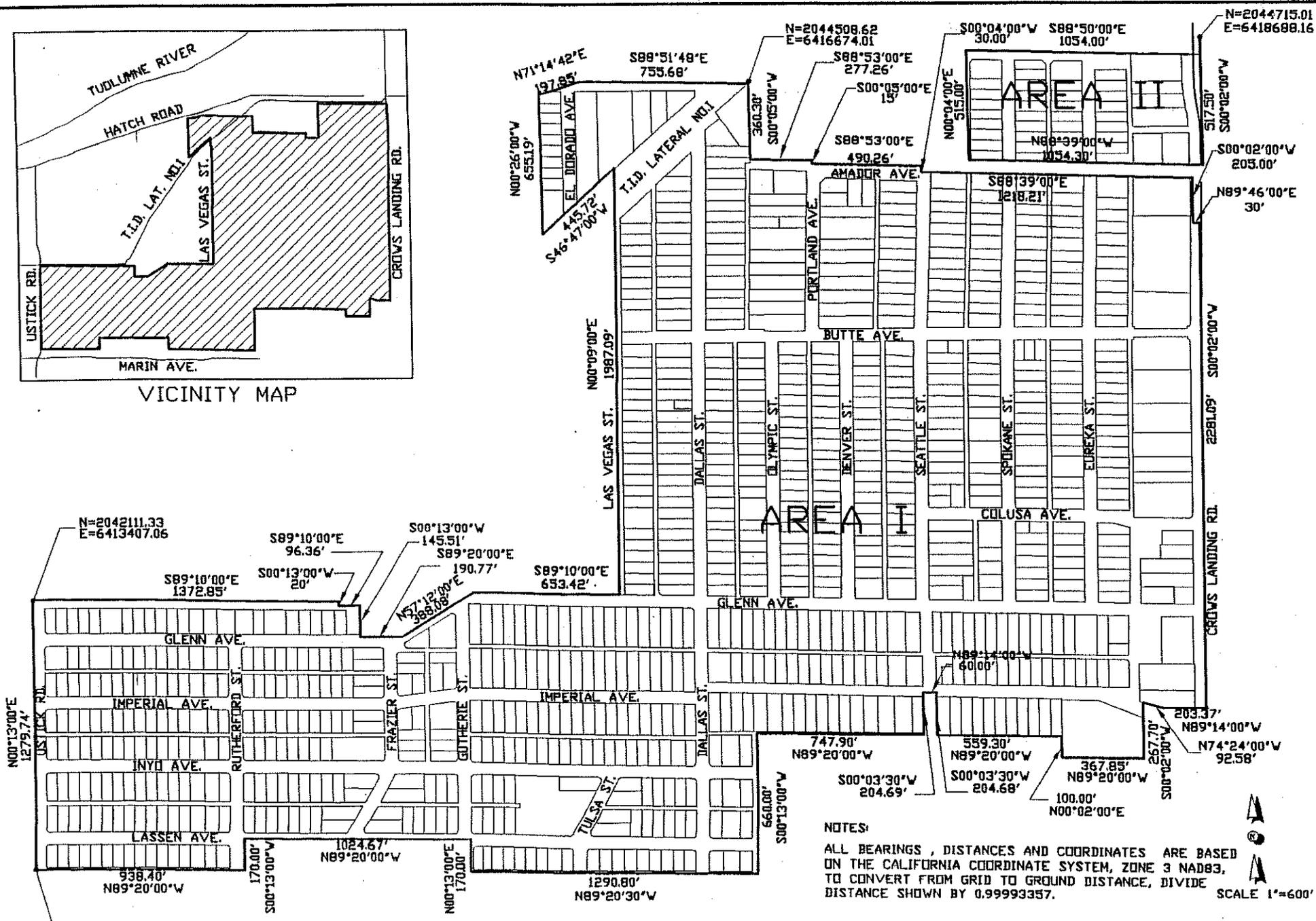
MATT MACHADO, DIRECTOR, PE
Stanislaus County Department of Public Works

July 12, 2007





VICINITY MAP

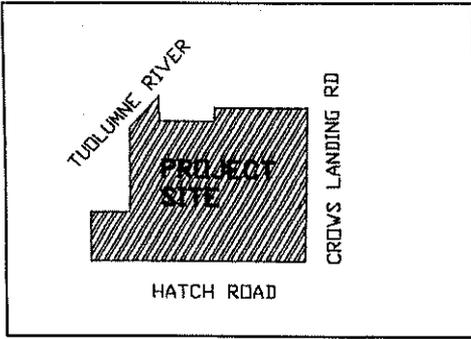


NOTES:
 ALL BEARINGS, DISTANCES AND COORDINATES ARE BASED ON THE CALIFORNIA COORDINATE SYSTEM, ZONE 3 NAD83. TO CONVERT FROM GRID TO GROUND DISTANCE, DIVIDE DISTANCE SHOWN BY 0.99993357. SCALE 1"=600'

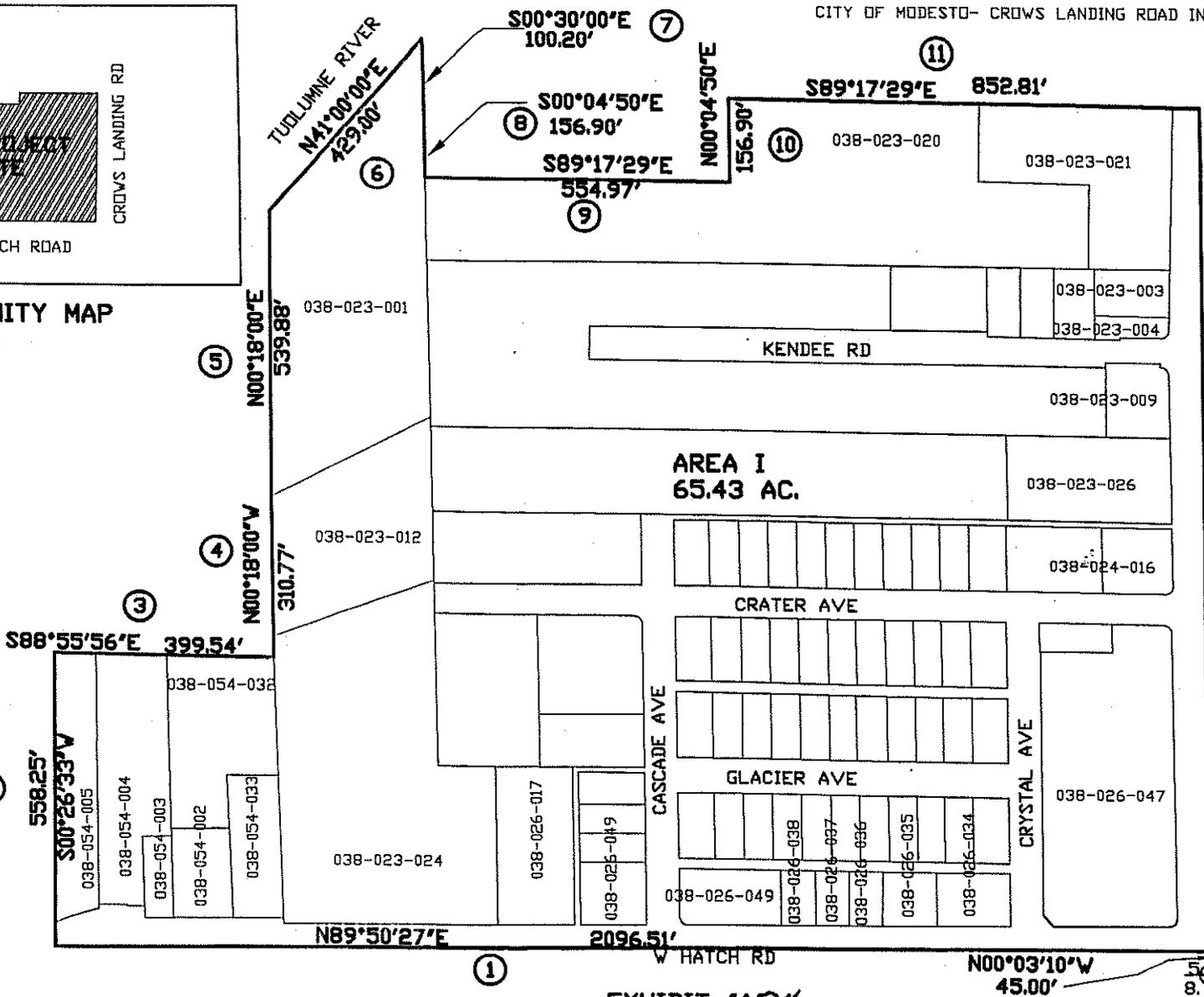
EXHIBIT "A1"

BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
 BEING A PORTION OF NE 1/4 SECTION, 8 TOWNSHIP 4 SOUTH, RANGE 9 EAST, M.D. B.M.

COUNTY OF STANISLAUS DEPARTMENT OF PUBLIC WORKS			
DATE: 1-21-2004	SCALE: 1"=600'	SHEET	OF
FILE: BRET HARTE.DWG	DRAWN: NC/LF	1	1



⑫



CROWS LANDING ROAD



SCALE: 1"=300'

P.O.B.
sec. cor.

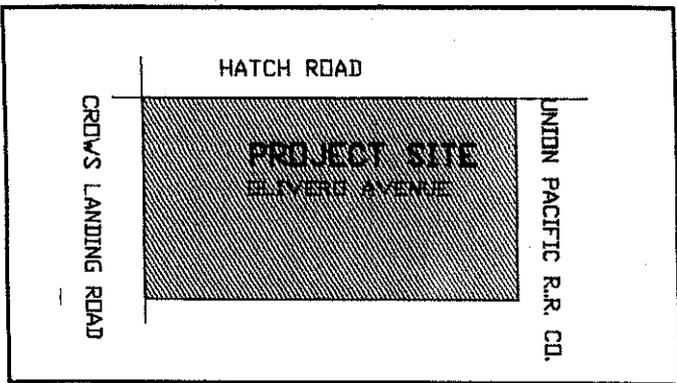
①

EXHIBIT "A2"
AREA I

NOTES:

ALL BEARINGS, DISTANCES, AND COORDINATES ARE BASED ON THE CALIFORNIA COORDINATES ZONE 3 NAD83. TO CONVERT FROM GRID TO GROUND DISTANCE, DIVIDE DISTANCE SHOWN BY 0.99993357.

SOUTH MODESTO ANNEXATION TO BRET HARTE LANDSCAPE AND LIGHTING		STANISLAUS COUNTY DEPARTMENT OF PUBLIC WORKS	
BEING A PORTION OF THE SOUTHEAST QUARTER SECTION 5, TOWNSHIP 4, SOUTH, RANGE 9 EAST M.D.B.M		SCALE: 1"=300'	DATE: 03-26-2006
		DRAWN: NC	CHECKED: LF



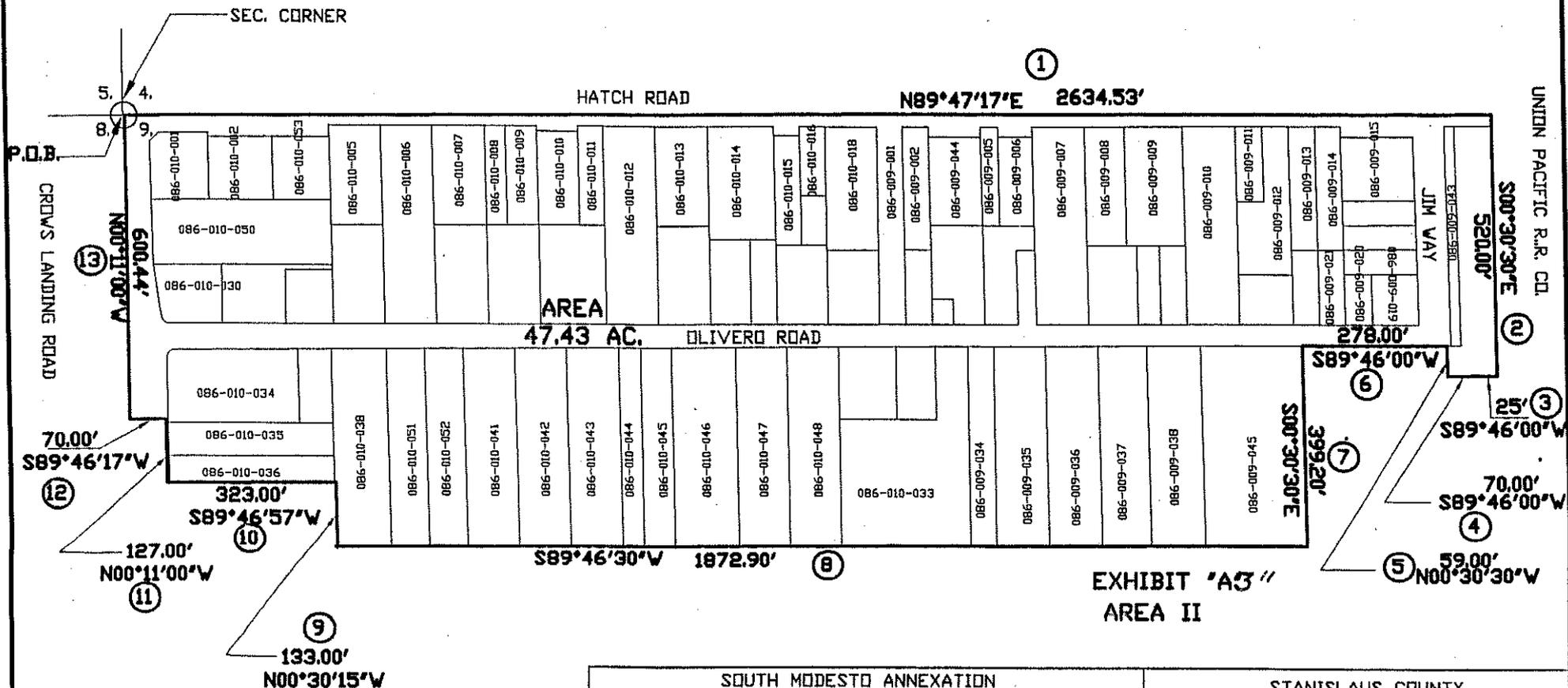
VICINITY MAP

NOTES:

ALL BEARINGS, DISTANCES, AND COORDINATES ARE BASED ON THE CALIFORNIA COORDINATES ZONE3 NAD83. TO CONVERT FROM GRID TO GROUND DISTANCE, DIVIDE DISTANCE SHOWN BY 0.99993357.

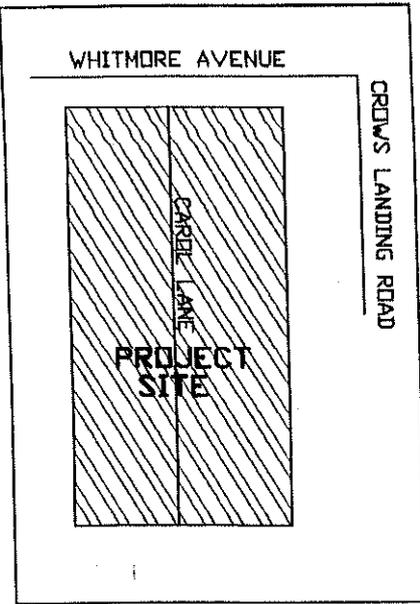


SCALE: 1"=300'

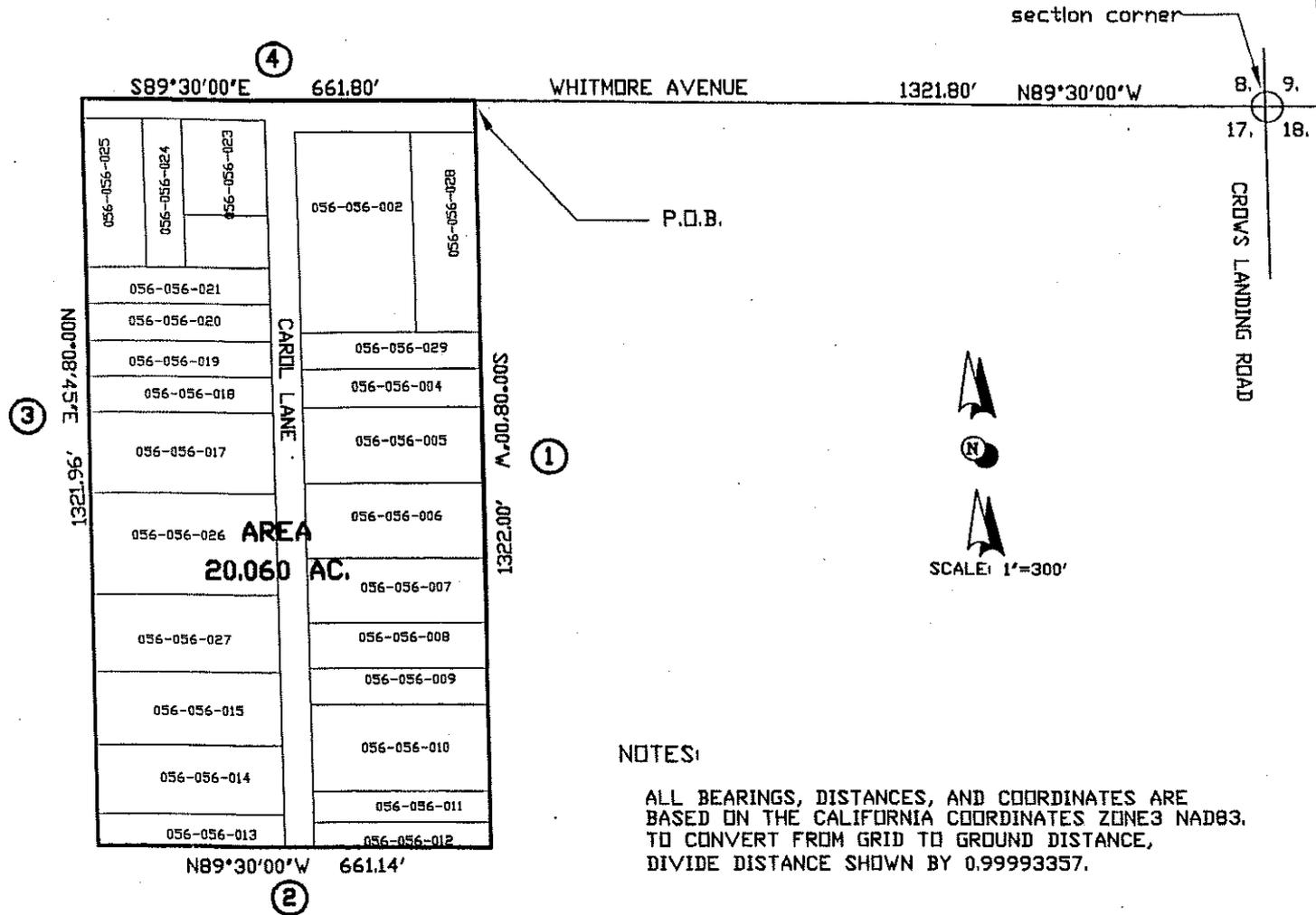


SOUTH MODESTO ANNEXATION TO BRET HARTE LANDSCAPE AND LIGHTING DISTRICT		STANISLAUS COUNTY DEPARTMENT OF PUBLIC WORKS	
BEING A PORTION OF THE NORTHWEST QUARTER OF SECTION 9, TOWNSHIP 4, SOUTH, RANGE 9 EAST M.D.B.M		SCALE: 1"=300'	DATE: 03-26-2006
		DRAWING CHECKED: L.F.	

CITY OF MODESTO
CROWS LANDING-WHITMORE ANNEXATION



VICINITY MAP
NTS



NOTES:

ALL BEARINGS, DISTANCES, AND COORDINATES ARE
BASED ON THE CALIFORNIA COORDINATES ZONE 3 NAD83.
TO CONVERT FROM GRID TO GROUND DISTANCE,
DIVIDE DISTANCE SHOWN BY 0.99993357.

EXHIBIT "A4"
AREA III

SOUTH MODESTO ANNEXATION TO BRET HARTE LANDSCAPE AND LIGHTING DISTRICT		STANISLAUS COUNTY DEPARTMENT OF PUBLIC WORKS	
BEING A PORTION OF THE NORTHEAST QUARTER OF SECTION 17, TOWNSHIP 4, SOUTH, RANGE 9 EAST M.D.B.M		SCALE: 1"=300'	DATE: 03-26-2006
		DRAWING	CHECKED: L.F.

**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

Exhibit "B"

The Assessor's Parcels listed below are subject to the annual assessment:

038-023-003 thru 007 (inclusive)	\$38.74
038-023-009	\$38.74
038-023-011 and 012	\$38.74
038-023-014 thru 017 (inclusive)	\$38.74
038-023-022 thru 026 (inclusive)	\$38.74
038-023-027 thru 034 (inclusive)	\$38.74
038-024-001 thru 011 (inclusive)	\$38.74
038-024-016 and 017	\$38.74
038-026-001 thru 038 (inclusive)	\$38.74
038-026-042 thru 045 (inclusive)	\$38.74
038-026-047 thru 049 (inclusive)	\$38.74
038-054-002 thru 005 (inclusive)	\$38.74
038-054-032 and 033	\$38.74
056-011-002	\$38.74
056-011-004 thru 012 (inclusive)	\$38.74
056-011-014 thru 029 (inclusive)	\$38.74
056-011-031	\$38.74
056-011-033 thru 038 (inclusive)	\$38.74
056-012-004 thru 006 (inclusive)	\$38.74
056-012-008 thru 010 (inclusive)	\$38.74
056-012-068 thru 070 (inclusive)	\$38.74
056-013-001 thru 025 (inclusive)	\$38.74
056-014-001 thru 004 (inclusive)	\$38.74
056-014-006 thru 011 (inclusive)	\$38.74
056-014-014 thru 026 (inclusive)	\$38.74
056-014-029 thru 032 (inclusive)	\$38.74
056-014-034 thru 036 (inclusive)	\$38.74
056-014-039	\$38.74
056-015-001 thru 022 (inclusive)	\$38.74
056-015-024 thru 027 (inclusive)	\$38.74
056-016-001 thru 003 (inclusive)	\$38.74
056-016-006 thru 029 (inclusive)	\$38.74
056-016-031 thru 051 (inclusive)	\$38.74
056-016-053 thru 056 (inclusive)	\$38.74
056-017-006 thru 017 (inclusive)	\$38.74
056-017-020 and 021	\$38.74
056-017-023	\$38.74
056-018-001 and 002	\$38.74
056-018-005 thru 007 (inclusive)	\$38.74
056-018-009 thru 011 (inclusive)	\$38.74

**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

Exhibit "B"

056-018-015	\$38.74
056-018-017 thru 030 (inclusive)	\$38.74
056-019-001 thru 019 (inclusive)	\$38.74
056-019-022 thru 027 (inclusive)	\$38.74
056-019-029 thru 038 (inclusive)	\$38.74
056-019-042 thru 055 (inclusive)	\$38.74
056-019-057 thru 065 (inclusive)	\$38.74
056-019-067 thru 071 (inclusive)	\$38.74
056-020-001 thru 012 (inclusive)	\$38.74
056-020-015 thru 044 (inclusive)	\$38.74
056-021-001 thru 022 (inclusive)	\$38.74
056-021-024 thru 033 (inclusive)	\$38.74
056-021-035 thru 039 (inclusive)	\$38.74
056-021-041 thru 050 (inclusive)	\$38.74
056-022-001 thru 011 (inclusive)	\$38.74
056-022-014 thru 020 (inclusive)	\$38.74
056-022-024 thru 049 (inclusive)	\$38.74
056-022-051 thru 054 (inclusive)	\$38.74
056-023-001 thru 007 (inclusive)	\$38.74
056-023-010 thru 045 (inclusive)	\$38.74
056-023-049 and 050	\$38.74
056-024-001 thru 010 (inclusive)	\$38.74
056-024-013 thru 031 (inclusive)	\$38.74
056-024-034 thru 049 (inclusive)	\$38.74
056-024-051 and 052	\$38.74
056-031-001 thru 010 (inclusive)	\$38.74
056-031-013 and 014	\$38.74
056-031-016 thru 018 (inclusive)	\$38.74
056-038-001 thru 003 (inclusive)	\$38.74
056-038-007 thru 025 (inclusive)	\$38.74
056-038-027 thru 045 (inclusive)	\$38.74
056-038-049	\$38.74
056-038-051 thru 054	\$38.74
056-039-001 thru 032 (inclusive)	\$38.74
056-040-001 thru 048 (inclusive)	\$38.74
056-042-001 thru 032 (inclusive)	\$38.74
056-043-001 thru 014 (inclusive)	\$38.74
056-043-017 thru 022 (inclusive)	\$38.74
056-043-026 thru 035 (inclusive)	\$38.74
056-044-001 and 002	\$38.74
056-044-005 thru 010(inclusive)	\$38.74
056-044-017 thru 047(inclusive)	\$38.74
056-044-051 thru 053(inclusive)	\$38.74

**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

Exhibit "B"

056-045-001 thru 060 (inclusive)	\$38.74
056-046-001 thru 020 (inclusive)	\$38.74
056-046-024 thru 044 (inclusive)	\$38.74
056-046-046 thru 075 (inclusive)	\$38.74
056-046-078 thru 082 (inclusive)	\$38.74
056-047-001 thru 009 (inclusive)	\$38.74
056-047-012 thru 044 (inclusive)	\$38.74
056-047-046 thru 054 (inclusive)	\$38.74
056-047-057 and 058	\$38.74
056-048-001 thru 019 (inclusive)	\$38.74
056-048-024 thru 053 (inclusive)	\$38.74
056-049-020	\$38.74
056-056-002	\$38.74
056-056-004 thru 015 (inclusive)	\$38.74
056-056-017 thru 029 (inclusive)	\$38.74
086-009-001 and 002	\$38.74
086-009-005 thru 038 (inclusive)	\$38.74
086-009-043 thru 045 (inclusive)	\$38.74
086-010-001 and 002	\$38.74
086-010-005 thru 027 (inclusive)	\$38.74
086-010-030 thru 036 (inclusive)	\$38.74
086-010-038	\$38.74
086-010-041 thru 053 (inclusive)	\$38.74

Matt Machado, PE
Director

1010 10TH Street, Suite 3500, Modesto, CA 95354
Phone: 209.525.6550



**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Bystrum Landscape and Lighting District (hereinafter referred to as "District") was established by the Stanislaus County Board of Supervisors on July 26, 2005, by Board Resolution No. 2005-581, following a ballot procedure conforming with the requirements of Proposition 218. The District was created to install and maintain street lights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibit "A1", "A2", "A3", and "A4", that are attached hereto and made a part of this Engineer's Report.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

There are 523 Assessor's parcels within the District, and unless otherwise determined, it is assumed each parcel receives equal benefit from the street lights. The street lights only provide a special benefit to the parcels within the District, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

There are 89 high pressure sodium street lights within the District. There is an increase in the TID light rate for the Turlock Irrigation District (TID) owned and maintained lights of \$1.92 per light per month or 11% of the previous rate. The 89 lights are projected to cost \$21,231.84 for Fiscal Year 2007/2008.

Fiscal Year 2007/2008 Annual Assessment Calculation

The formula or method used to calculate the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefitting parcels within the District.

The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District.

**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the assessment is collected in two installments; one due in December and due in April. This means the fiscal year starts on July 1st, but the first installment of the assessment will not be collected until December. This creates a six-month lag in receiving the money necessary to operate and maintain the street lights. To overcome this six-month lag, the fund balance will be carried over from the 2006/2007 fiscal year to help cover the estimated \$10,615.92 operating cost for street lights for the months July through December, 2007.

Estimated fund balance on June 30, 2007:	\$ 7,146.91
6 months expenses:	<u>-\$10,615.92</u>
Estimated fund balance as of Dec. 31, 2007:	-\$ 3,469.01

This negative fund balance will be eliminated when the first assessment is collected in December.

In a positive fund balance year, the fund balance will be used to pay off, \$700 per year of the operational reserve to reimburse the Department of Public Works for "out of pocket" expenses, such as printing, mailing, and the filing fee with the State Board of Equalization for reimbursement of costs generated by the recent Tuolumne Annexation to the District and North Ceres Annexation to the District. These costs have not yet been completely tabulated, however, it may take four or five years for the full reimbursement of this Annexation cost, based on past experience.

Once this has occurred, the majority of the fund balance will be carried forward as a general reserve and will not be used to offset energy costs to the District, unless an emergency arises or power rates increase again. However, if District operation and maintenance costs are substantially less than expected, the District fund balance may be carried forward to reduce the amount needed to be collected in the next year. An amount of \$1,000.00 will be added to the Total Costs to be used to meet unforeseen expenses and build up a reserve fund.

Due to the estimated negative fund balance of -\$ 3,469.01, as of Dec. 31, 2007, this amount will be added to the Total Operational and Reserve Costs for the year, in order to eliminate/offset the projected negative fund balance at the end of December, 2007

The Bret Harte Landscape and Lighting District Budget for Fiscal Year 2007/2008 is as follows:

Improvement costs:	\$ 0.00
Street light operational costs (as billed by TID in FY 2006/2007):	\$21,231.84
Administration and Operational Reserve:	<u>\$ 1,000.00</u>
Total Operational and Reserve Costs:	\$22,231.84
Total Operational and Reserve Costs:	\$22,231.84
Offset negative fund balance in December, 2007:	<u>\$ 3,469.01</u>
Total Costs:	\$25,682.85

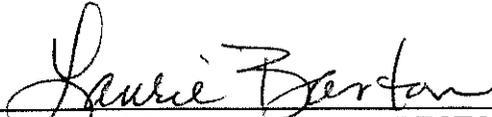
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

2007/2008 Annual Assessment = \$25,682.85 ÷ 523 parcels = \$49.12 per parcel
2006/2007 Annual Assessment = \$21,099.76 ÷ 524 parcels = \$40.26 per parcel.

The proposed annual assessment is an increase of \$8.86 per parcel or 22% of last year's assessment. This amounts to an approximately \$0.74 per month per parcel increase. While there has been a small increase this last year in TID's public street lighting rates, the primary reason for this year's assessment increase is that a lower fund balance was carried over from last year than had been carried over from previous years, not allowing for enough funds to completely offset the first 6 months operating costs nor allowing for any other payoffs or offsets. The current budget and assessment should generate adequate funds to pay for the District operations and provide for a gradual build up of fund reserve.

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the increase. Therefore, the Fiscal Year 2007/2008 assessment is in compliance with Proposition 218.

The parcels subject to the annual assessment are listed on Exhibit "B" that is attached hereto and made a part of this Engineer's Report.



LAURIE BARTON, DEPUTY DIRECTOR OF
ENGINEERING AND OPERATIONS

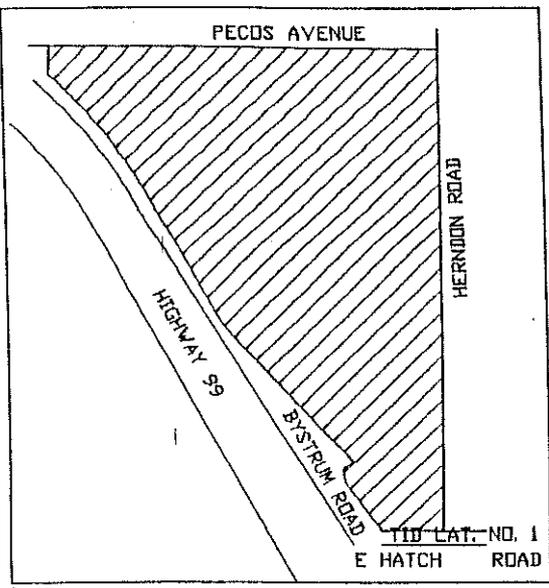
July 12, 2007

Signing for

MATT MACHADO, DIRECTOR, PE
Stanislaus County Department of Public Works



N= 2047331.030
E= 6423995.032



VICINITY MAP

CURVE TABLE		
CURVE	LENGTH	RADIUS
C4	111.61	150.00
C5	121.34	500.00
C6	130.35	5299.00
C8	585.24	2500.00
C9	224.58	1550.00

NOTES:
ALL BEARING, DISTANCES AND COORDINATES BASED ON THE CALIFORNIA COORDINATES SYSTEM, ZONE 3 NAD 83. TO CONVERT FROM GRID TO GROUND DISTANCE DIVIDE DISTANCE SHOWN BY 0.99993357.

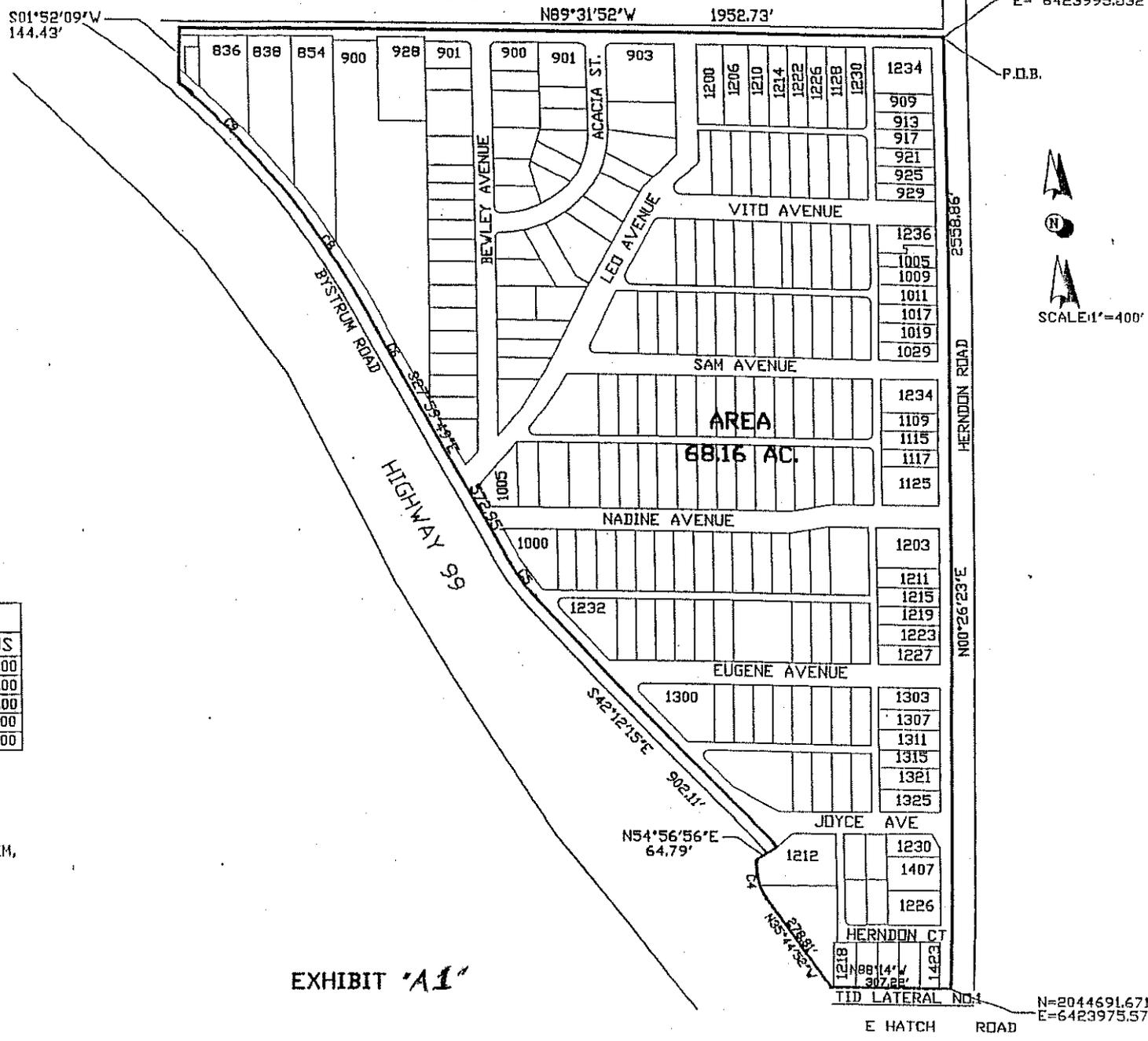


EXHIBIT 'A1'

P.O.B.

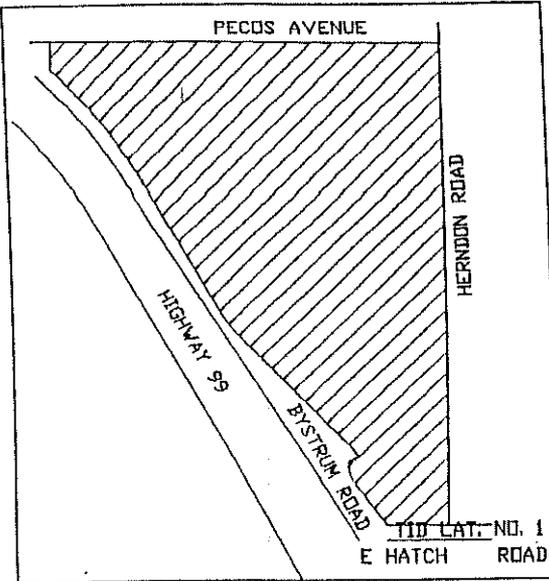


SCALE: 1"=400'

TID LATERAL NO. 1
E HATCH ROAD
N=2044691.671
E=6423975.57

BYSTRUM LANDSCAPE AND LIGHTING DISTRICT		STANISLAUS COUNTY DEPARTMENT OF PUBLIC WORKS	
BEING A PORTION OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 9 EAST M.D.B.&M.		SCALE: 1"=400'	DATE: 04-28-2005
		DRAWN: NC	CHECKED: LF

N= 2047331.030
E= 6423995.032



VICINITY MAP

CURVE TABLE		
CURVE	LENGTH	RADIUS
C4	111.61	150.00
C5	121.34	500.00
C6	130.35	5299.00
C8	585.24	2500.00
C9	224.58	1550.00

NOTES:
ALL BEARING, DISTANCES AND COORDINATES
BASED ON THE CALIFORNIA COORDINATES SYSTEM,
ZONE 3 NAD 83. TO CONVERT FROM GRID TO
GROUND DISTANCE DIVIDE DISTANCE SHOWN
BY 0.99993357.

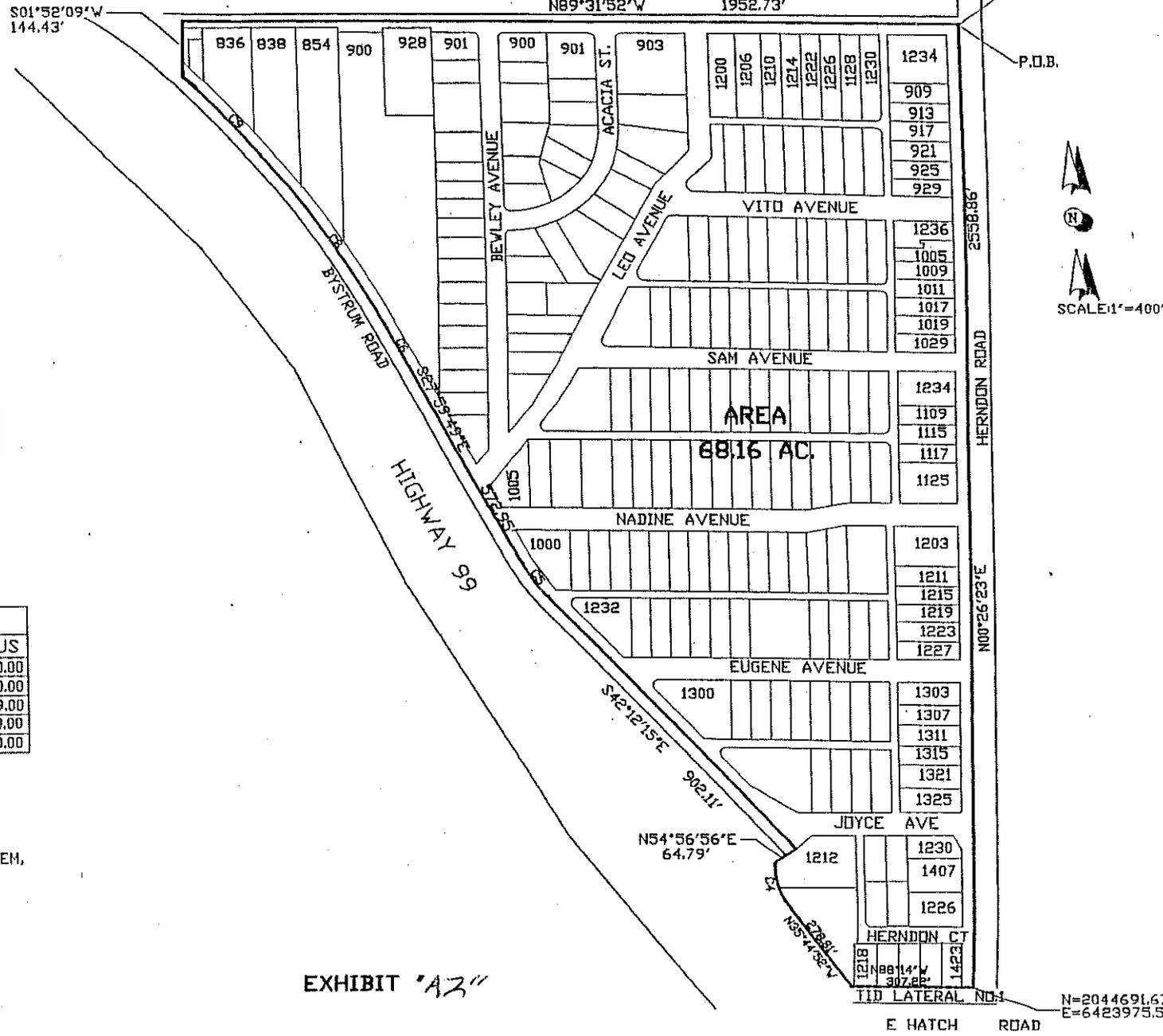
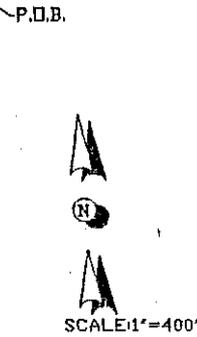
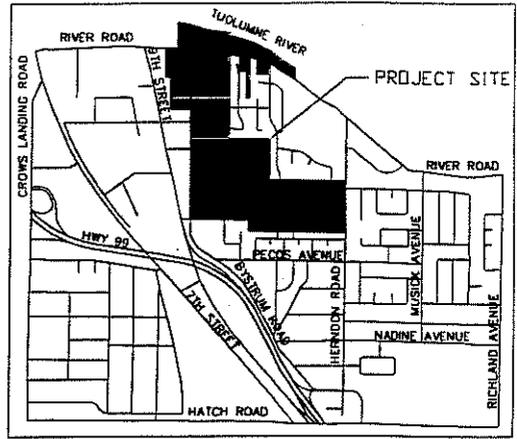


EXHIBIT "A3"

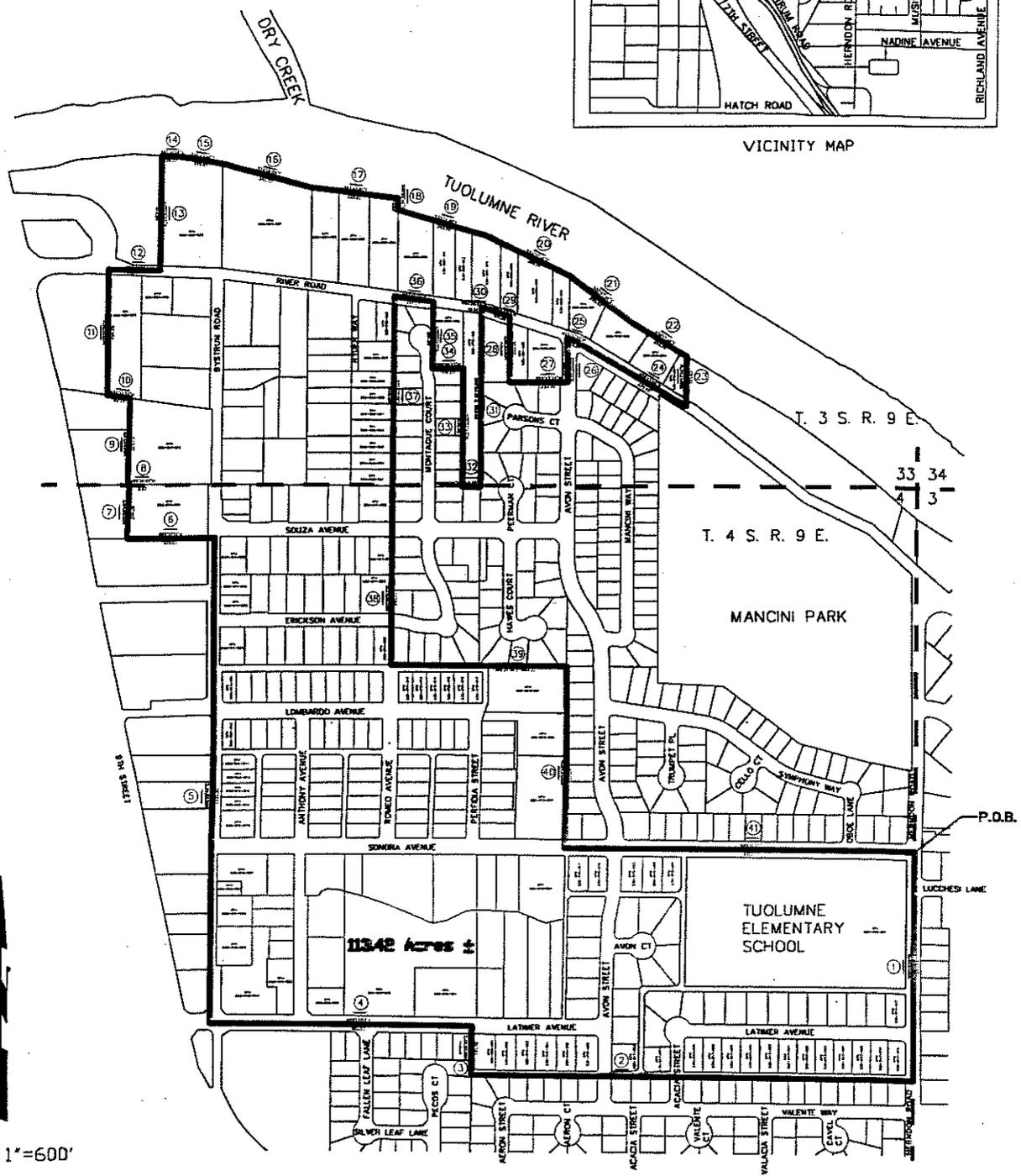


N=2044691.67
E=6423975.57

BYSTRUM LANDSCAPE AND LIGHTING DISTRICT		STANISLAUS COUNTY DEPARTMENT OF PUBLIC WORKS	
BEING A PORTION OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 9 EAST M.D.B.&M.		SCALE: 1"=400'	DATE: 04-28-2005
		DRAWN: NC	CHECKED: L



VICINITY MAP



SCALE: 1"=600'

EXHIBIT 'A3'

TUOLUMNE ANNEXATION TO BYSTRUM LANDSCAPE AND LIGHTING DISTRICT

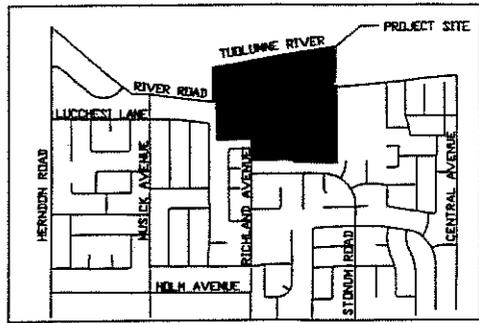
STANISLAUS COUNTY
DEPARTMENT OF PUBLIC WORKS

BEING A PORTION OF THE SOUTH ONE-HALF OF SECTION 33, TOWNSHIP 3 SOUTH, RANGE 9 EAST,
AND THE NORTH ONE-HALF OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 9 EAST, M.D.B.M.

SCALE: 1"=600'

DATE: 03-21-2006

DRAWN: MA
CHECKED: LF



VICINITY MAP

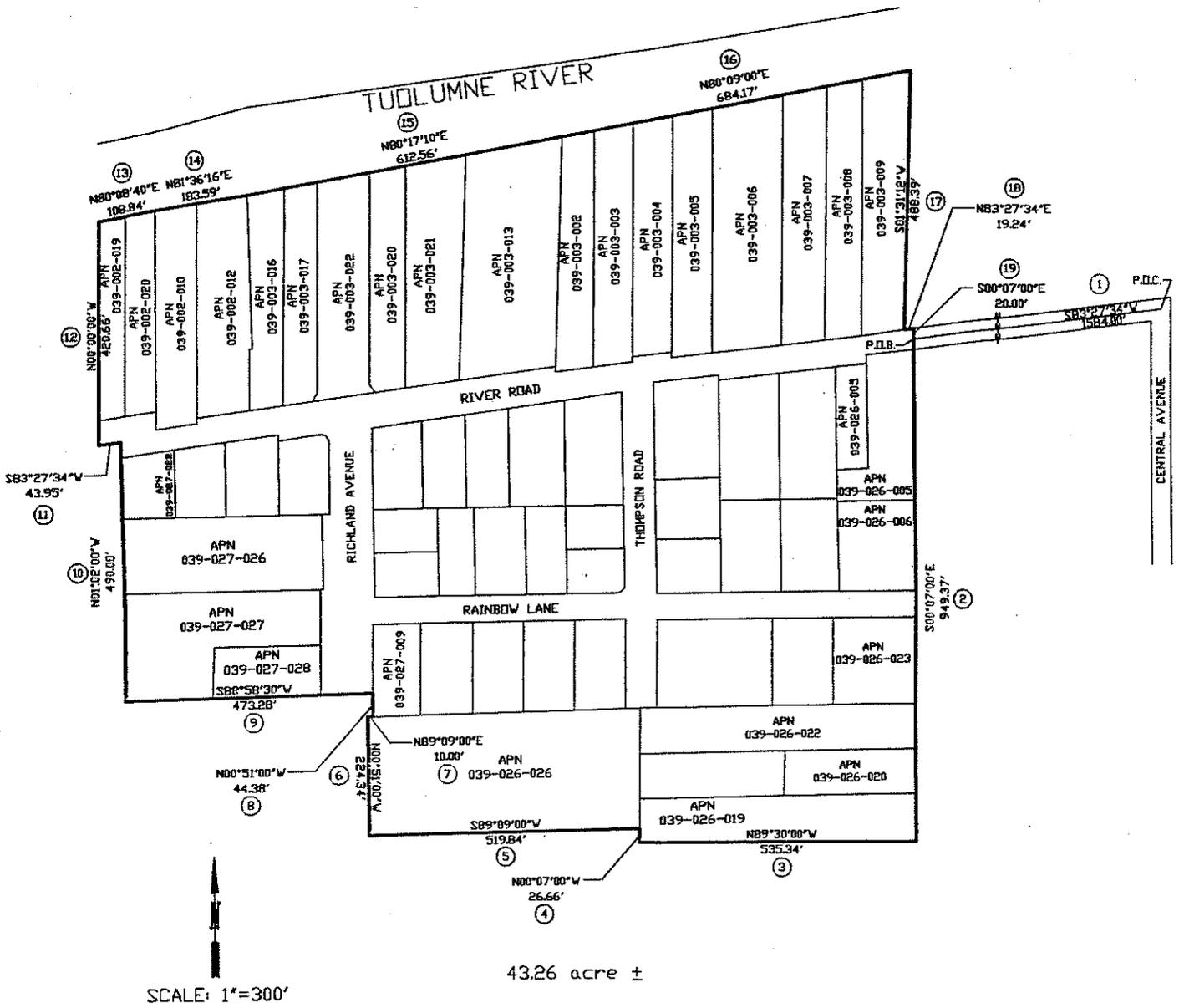


EXHIBIT "A4"

NORTH CERES ANNEXATION TO BYSTRUM LANDSCAPE AND LIGHTING DISTRICT

STANISLAUS COUNTY
DEPARTMENT OF PUBLIC WORKS

BEING A PORTION OF THE NORTH ONE-HALF OF SECTION 3, TOWNSHIP 3 SOUTH, RANGE 9 EAST, M.D.B.M.

SCALE: 1"=300'

DATE: 10-10-2006

DRAWN: KA
CHECKED: LF

**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

Exhibit "B"

The Assessor's Parcels listed below are subject to the annual assessment:

038-006-007	\$49.12
038-007-007 thru 010 (inclusive)	\$49.12
038-007-013	\$49.12
038-007-023	\$49.12
038-008-001 thru 005 (inclusive)	\$49.12
038-008-007 thru 021 (inclusive)	\$49.12
038-008-023 thru 027 (inclusive)	\$49.12
038-008-030 and 031	\$49.12
038-008-035 thru 040 (inclusive)	\$49.12
038-009-001 thru 005 (inclusive)	\$49.12
038-009-008 thru 012 (inclusive)	\$49.12
038-009-015	\$49.12
038-010-001 thru 004 (inclusive)	\$49.12
038-011-001 thru 015 (inclusive)	\$49.12
038-011-019 thru 036 (inclusive)	\$49.12
038-011-062 and 063 (inclusive)	\$49.12
038-012-009	\$49.12
038-015-001 thru 018 (inclusive)	\$49.12
038-015-021 thru 079 (inclusive)	\$49.12
038-016-001 thru 006 (inclusive)	\$49.12
038-016-008 thru 016 (inclusive)	\$49.12
038-016-018 thru 019 (inclusive)	\$49.12
038-016-021 thru 023 (inclusive)	\$49.12
038-016-029 thru 031 (inclusive)	\$49.12
038-016-042 thru 046 (inclusive)	\$49.12
038-039-012 thru 016 (inclusive)	\$49.12
038-039-019 and 020	\$49.12
038-040-001 thru 006 (inclusive)	\$49.12
038-040-009 thru 015 (inclusive)	\$49.12
038-040-017 thru 048 (inclusive)	\$49.12
038-041-001 thru 029 (inclusive)	\$49.12
038-041-032 thru 057 (inclusive)	\$49.12
038-042-001 thru 015 (inclusive)	\$49.12
038-042-018 thru 020 (inclusive)	\$49.12
038-042-023 thru 042 (inclusive)	\$49.12
038-043-001 thru 016 (inclusive)	\$49.12
038-043-019	\$49.12
038-043-021 thru 026 (inclusive)	\$49.12
038-043-030 thru 060 (inclusive)	\$49.12
038-044-002 thru 013 (inclusive)	\$49.12
038-044-017	\$49.12

**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

Exhibit "B"

038-045-001 thru 017 (inclusive)	\$49.12
038-046-001 thru 006 (inclusive)	\$49.12
038-047-001 thru 029 (inclusive)	\$49.12
038-049-001	\$49.12
038-051-002 and 003 (inclusiv	\$49.12
039-002-010	\$49.12
039-002-012	\$49.12
039-002-019 and 020	\$49.12
039-003-002 thru 009 (inclusive)	\$49.12
039-003-013	\$49.12
039-003-016 and 017	\$49.12
039-003-020 thru 022 (inclusive)	\$49.12
039-026-001 and 002	\$49.12
039-026-004 thru 006 (inclusive)	\$49.12
039-026-019 thru 026 (inclusive)	\$49.12
039-026-029	\$49.12
039-026-036	\$49.12
039-026-038 thru 040 (inclusive)	\$49.12
039-027-001 thru 005 (inclusive)	\$49.12
039-027-007	\$49.12
039-027-009 thru 013 (inclusive)	\$49.12
039-027-015 thru 017 (inclusive)	\$49.12
039-027-019 thru 028 (inclusive)	\$49.12

Matt Machado, PE
Director

1010 10TH Street, Suite 3500, Modesto, CA 95354
Phone: 209.525.6550



**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Howard/McCracken Landscape and Lighting District (hereinafter called "District") was established by the Stanislaus County Board of Supervisors on April 18, 2000, by Board Resolution No. 2000-309, following an election conforming with the requirements of Proposition 218. The formation of the Howard/McCracken Landscape and Lighting District, pursuant to the Landscaping and Lighting Act of 1972 (Government Code Sections 22500 et seq.), will provide for the continued operation and maintenance of the landscaping and street lights by an annual assessment levied on all benefitting parcels within the District. The District was created to install and maintain landscaping at the Ingram Creek/Interstate 5 interchange and to install and maintain street lights within the District. These improvements will enhance the aesthetics of the area and promote traffic safety. The boundary of the District is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

The operation and maintenance costs will include all expenses associated with the maintenance of the landscaping and the monthly Pacific Gas and Electric Company (PG & E) service charge for the street lights. The landscaping will be owned and maintained by the District. However, the street lights will be owned and maintained by PG & E. The Formula includes a charge to cover administration cost and to create and maintain an operational reserve, which will be used to pay for unexpected or emergency expenses incurred by the District during the year that were neither contemplated nor estimated as part of the District operation and maintenance part of the Formula. If District operation and maintenance costs are less than expected, the District fund balance may be carried forward to reduce the amount needed to be collected the following year. Although some special districts receive a portion of the property tax collected by the County, the District is not expected to receive any property tax revenue. However, if the District does receive any property tax revenue in the future, it will reduce or offset the amount of operation and maintenance costs that must be collected by the annual assessment. The annual assessment will vary from year to year if any of the Formula components change.

The annual assessment calculated using the Formula is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. At this time APN:016-42-03 is being used only as an access road to a farming operation south of the District and will receive no benefit from the services being provided by the District. This parcel

**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

is being included in the District to provide a uniform boundary and may receive a benefit from the District if it is developed at some future date. All other parcels within the District will benefit equally by the services provided. Therefore, the total cost to operate the District will be divided equally among the 17 parcels within the District that are receiving a special benefit from the services being provided. *No general benefit has been assigned to these parcels. The annual assessment is levied without regard to property valuation.*

2007/2008 ANNUAL ASSESSMENT CALCULATION:

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the annual assessment is collected in December and April. This means the fiscal year starts on July 1st but the first installment of the annual assessment will not be collected until December. This creates a 6-month lag in receiving the money necessary to operate and maintain the landscaping and the street lights. To overcome this six-month lag, \$10,105.18 will be carried over from the 2006/2007 fiscal year to cover the operation and maintenance costs of the landscaping and the street lights for the months of July through December, 2007.

Normally, the balance of the District's account is carried forward as a general reserve and is not used to offset the cost to operate the District. However, this will not be the case for this fiscal year. Due to the large general reserve, it is proposed to use a portion of the reserve to pay for the operating costs of the district for fiscal year 2007/2008. Based on PG & E Rate Schedule LS-1E, the charge for a 200 watt high pressure sodium light is \$17.492 per month. This amounts to a total operating cost of \$2,938.66 per year for 14 lights.

The water well and landscaping were installed more than a year later than anticipated, when the district was originally formed and consequently, a large general fund balance has accumulated. Recently, the previous three year contract for landscape maintenance expired and a new contract for one year has been awarded by the Department of Public Works in the amount of \$15,240.00 for landscape maintenance. Based on the FY 2006/2007 P.G.&E. bills, the estimated cost for utilities in FY 2007/2008 is \$3,970.35. This figure, less the lighting costs of \$2,938.66 per year, leaves \$1,571.69 in non-lighting related utility costs, such as irrigation timer and pump operation. An amount of \$1,000 is proposed to be added to cover administration costs and to build towards an adequate reserve to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs.

The total estimated operating costs of the district for street lights, landscape maintenance, irrigation water, and administration for fiscal year 2007/2008 is \$20,210.35. While the fund balance is large, at \$33,918.61, it is proposed that not all of the assessment in FY 2007/2008 be offset, but that \$10,000 of the fund balance be used to offset the Total Cost of district operation, thereby reducing the assessment, but leaving adequate reserve available to cover the period of July to December, 2008 prior to collection of the first assessment in December, and to cover unanticipated costs and emergency expenditures.

**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The fund balance after the proposed offset is shown below.

Estimated fund balance on June 30, 2007:	\$33,918.61
6-month expenses for landscaping and street lights:	<u>-10,105.18</u>
Fund balance:	\$23,813.43
Proposed offset of fund balance for operational costs:	<u>-10,000.00</u>
Fund balance after proposed offset:	\$13,813.43

The Howard/McCracken Landscape and Lighting District budget for Fiscal Year 2007/2008 is as follows:

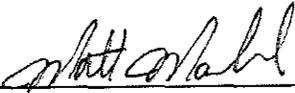
<u>Description</u>	<u>Amount</u>
Improvement Costs	\$ 0.00
Street Lights: 14 lights x \$17.492 / month x 12 months:	2,938.66
Non-lighting related utility costs	1,571.69
Landscape Maintenance/irrigation water	15,240.00
Administration:	<u>1,000.00</u>
Total Costs:	\$20,210.35
Offset from fund balance:	<u>-10,000.00</u>
Total revenue required:	\$ 10,210.35

2007/2008 Annual Assessment = \$10,210.35 ÷ 17 parcels = \$600.62 per parcel

2006/2007 Annual Assessment = \$0.00 ÷ 17 parcels = \$0.00 per parcel

There is an increase of \$600.62 in the proposed assessment from last year's assessment. This amounts to an increase of \$50.05 per month per parcel. Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the proposed increase. Therefore, the Fiscal Year 2007/2008 assessment is in compliance with Proposition 218.

The parcels subject to the annual assessment are listed on Exhibit "B" that is attached hereto and made a part of this Engineer's Report.



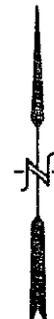
 MATT MACHADO, DIRECTOR, PE
 Stanislaus County Department of Public Works

July 9, 2007



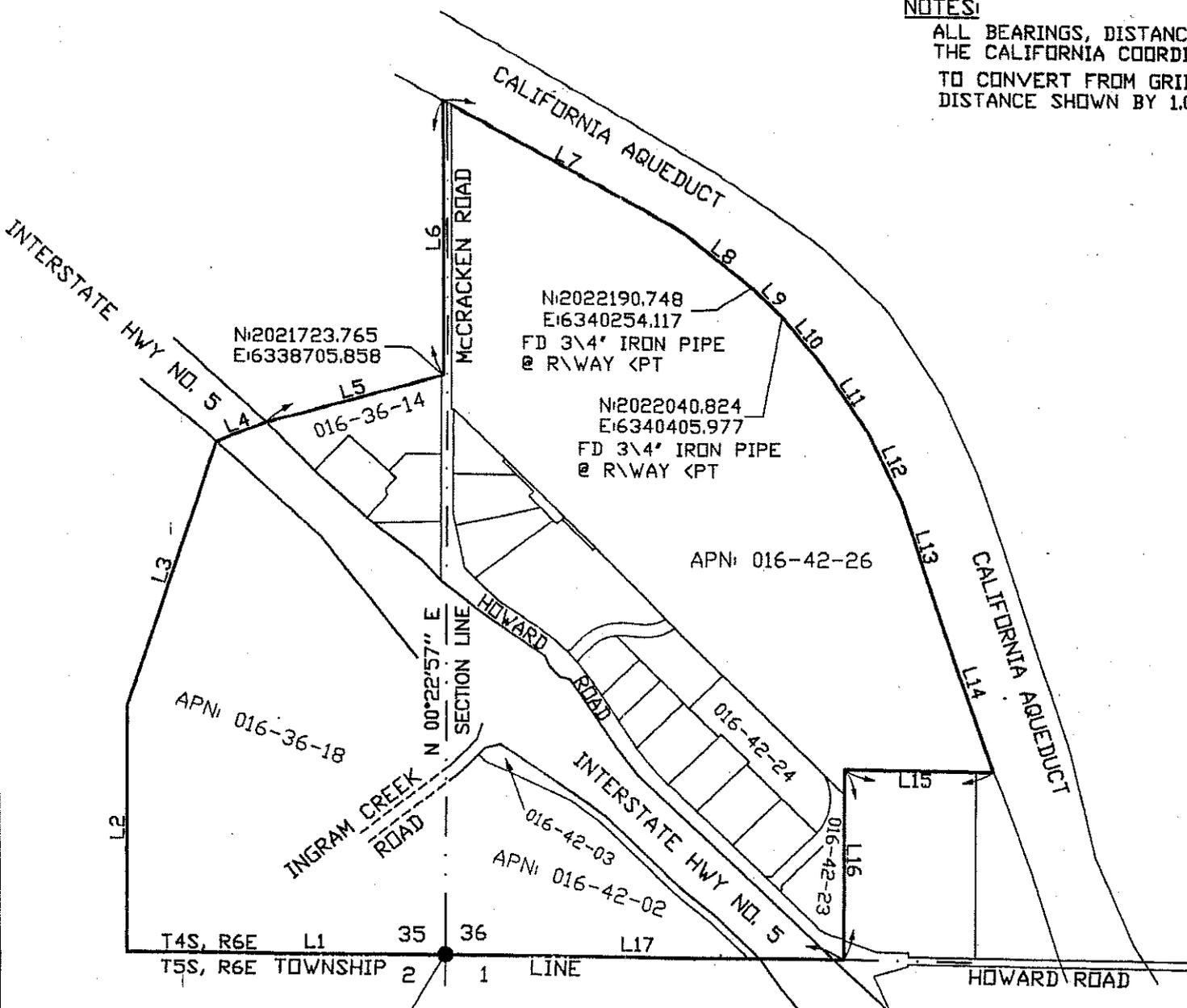
NOTES:

ALL BEARINGS, DISTANCES AND COORDINATES ARE BASED ON THE CALIFORNIA COORDINATE SYSTEM, ZONE 3, NAD83. TO CONVERT FROM GRID TO GROUND DISTANCE, MULTIPLY DISTANCE SHOWN BY 1.000076.



SCALE: 1" = 800'

NUMBER	DIRECTION	DISTANCE
L1	N 89°37'04" W	1600.00'
L2	N 00°22'57" E	1275.00'
L3	N 18°21'40" E	1434.53'
L4	N 67°06'36" E	269.80'
L5	N 74°21'17" E	925.34'
L6	N 00°22'57" E	1420.12'
L7	S 60°39'57" E	1371.27'
L8	S 50°40'14" E	443.87'
L9	S 45°22'03" E	213.40'
L10	S 39°03'40" E	314.86'
L11	S 32°54'14" E	428.82'
L12	S 25°12'03" E	396.79'
L13	S 17°49'31" E	526.72'
L14	S 18°25'27" E	935.84'
L15	N 89°39'49" W	745.98'
L16	S 00°10'39" W	983.34'
L17	N 89°37'35" W	2008.50'



(P.O.B.)
 N:2018722.130
 E:6338705.820
 FD 2" IRON PIPE @
 SW CORNER SEC. 36

PORTION OF SECTIONS 35 & 36, T4S, R6E

HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT

EXHIBIT 'A'

Stanislaus County
 Dept. of Public Works

Date: 2-8-2000 Scale: 1" = 800'

**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

Exhibit "B"

The Assessor's Parcels listed below are subject to the annual assessment:

016-036-014	\$600.62
016-036-015	\$600.62
016-036-016	\$600.62
016-036-017	\$600.62
016-036-018	\$600.62
016-042-002	\$600.62
016-042-006	\$600.62
016-042-007	\$600.62
016-042-009	\$600.62
016-042-012	\$600.62
016-042-013	\$600.62
016-042-014	\$600.62
016-042-017	\$600.62
016-042-026	\$600.62
016-042-027	\$600.62
016-042-030	\$600.62
016-042-031	\$600.62



LAUREL LANDSCAPE AND LIGHTING DISTRICT ANNUAL ENGINEER'S REPORT FISCAL YEAR 2007/2008

The Laurel Landscape and Lighting District (hereinafter called "District") was established by the Stanislaus County Board of Supervisors on July 22, 2003, by Board Resolution No. 2003-687, following a ballot procedure conforming with the requirements of Proposition 218. The District was created to install and maintain street lights within the Laurel Neighborhood to deter crime, promote traffic safety, and aid law enforcement officers. The boundary of the District is shown on Exhibit "A1" and Exhibit "A2" that are attached hereto and made a part of this Engineer's Report.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

There are 158 Assessor's parcels within the District, and unless otherwise determined, it is assumed each parcel receives equal benefit from the street lights. The street lights only provide a special benefit to the parcels within the District, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

There are 39 street lights within the District. The street lights are 200 watt high pressure sodium; and based on the most recent FY 2006/2007 billing, the Turlock Irrigation District rate is \$19.90 per month per light. This results in a cost of \$9,311.04 for a 12 month period (775.92 per month) to operate and maintain the street lights.

FISCAL YEAR 2007/2008 ASSESSMENT CALCULATION

The formula or method used to calculate the annual assessment, is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, State surcharge, CA public benefits Charge and any charges for the repair and/or replacement of the street lights) plus (amount needed to replenish operational reserve) divided equally by the number of parcels within the District.

The operation and maintenance costs will include the monthly charges from Turlock Irrigation District for energy charges, repair, and replacement of street light fixtures for the lights on wood poles. The Method includes a charge to cover administration costs and to create and maintain an operational reserve, which would be used to pay for unexpected or emergency expenses incurred by the District during the year that were neither contemplated nor estimated as part of the operation and maintenance costs for the fiscal year. If the operation and maintenance costs are less than expected, the District's fund balance may be carried forward to reduce the amount needed to be collected in the next year. However, approximately \$440 per year of the operational reserve will be used to reimburse the Department of Public Works for "out of pocket" expenses, such as printing,

**LAUREL LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

mailing, and filing fee with the State Board of Equalization for the Collins Annexation to the District. it may take several years for the full reimbursement to occur, based on past experience. Once it does, the amount for administrative and operational reserve will be reduced.

Although some special districts receive a portion of the property tax collected by the County, the District is not expected to receive any property tax revenue. However, if the District does receive any property tax revenue in the future, it will reduce or offset the amount of operation and maintenance costs that must be collected by the annual assessment. The annual assessments will vary from year to year if any of the Method components change.

The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. The annual assessment is levied without regard to property valuation.

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the annual assessment is collected in December and April. This means the fiscal year starts on July 1st but the first installment of the annual assessment will not be collected until December. This creates a six-month lag in receiving the money necessary to operate and maintain the street lights. To overcome this six-month lag, \$4,143.70 will be carried over from Fiscal Year 2006/2007 to cover this operating cost of the street lights for the months of July through December, 2007.

Estimated fund balance on June 30, 2007:	\$4,143.70
6 month expenses	<u>-\$4,971.52</u>
Fund balance:	-\$ 827.82

This negative fund balance will be eliminated in December when the first installment of assessments is collected. However, that amount will be added to the Total Costs for the year, so that the negative amount being covered can be funded from the overall budget.

To generate an administrative and operational reserve, an additional \$4.00 assessment per parcel will be added to the District Total Costs. This additional \$4.00 assessment will be used to repay Stanislaus County Department of Public Works for the administrative costs of forming the original District and also for annexing the Collins Neighborhood to the District, mentioned in a paragraph earlier in this report. This additional assessment will need to be made for a number of years in order to build up an administrative and operational reserve of approximately \$1,500.00, in addition to reimbursing the department of Public Works for District formation and annexation costs.

**LAUREL LANDSCAPE AND LIGHTING DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2007/2008**

The Laurel Landscape and Lighting District Budget for Fiscal Year 2007/2008 is as follows:

<u>Description</u>	<u>Amount</u>
Improvement Costs:	\$ 0.00
Street Light Power Costs:	\$ 9,311.04
Administrative Costs Reserve (\$4.00/parcel)	\$ 632.00
Total Operational and Reserve Costs:	\$ 9,943.04
Total Operational and Reserve Costs:	\$ 9,943.04
Offset negative fund balance in December, 2007:	\$ 827.82
Total Costs:	\$10,815.86

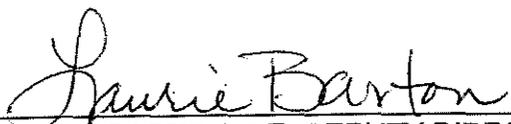
2007/2008 Assessment = \$10,815.86 ÷ 158 parcels = \$68.46 per parcel

2006/2007 Assessment = \$9,665.60 ÷ 158 parcels = \$61.18 per parcel

The proposed annual assessment is a increase of \$7.27 per parcel or 12% of last year's assessment. This amounts to an approximately \$0.61 per month per parcel increase. The increase is primarily due to not enough fund balance being available to completely offset the cost of the first 6 months' operation. Consequently, \$872.82 is added to the Total Costs, increasing the assessment to cover this shortfall. Since some reserve is being built into this year's assessment, and the negative fund balance is being offset, there may be a more substantial fund balance carried over next year, barring any unforeseen expenses occurring.

Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the proposed increase. Therefore, the Fiscal Year 2007/2008 assessment is in compliance with Proposition 218.

The parcels subject to the assessment are listed on Exhibit "B" that is attached hereto and made a part of this Engineer's Report.


LAURIE BARTON, PE, DEPUTY DIRECTOR OF
ENGINEERING AND OPERATIONS

Signing for

MATT MACHADO, DIRECTOR, PE
Stanislaus County Department of Public Works

July 12, 2007



NOTES:

ALL BEARINGS AND COORDINATES ARE BASED ON THE CALIFORNIA COORDINATE SYSTEM, ZONE 3 NAD83. DISTANCE SHOWN ARE GROUND.

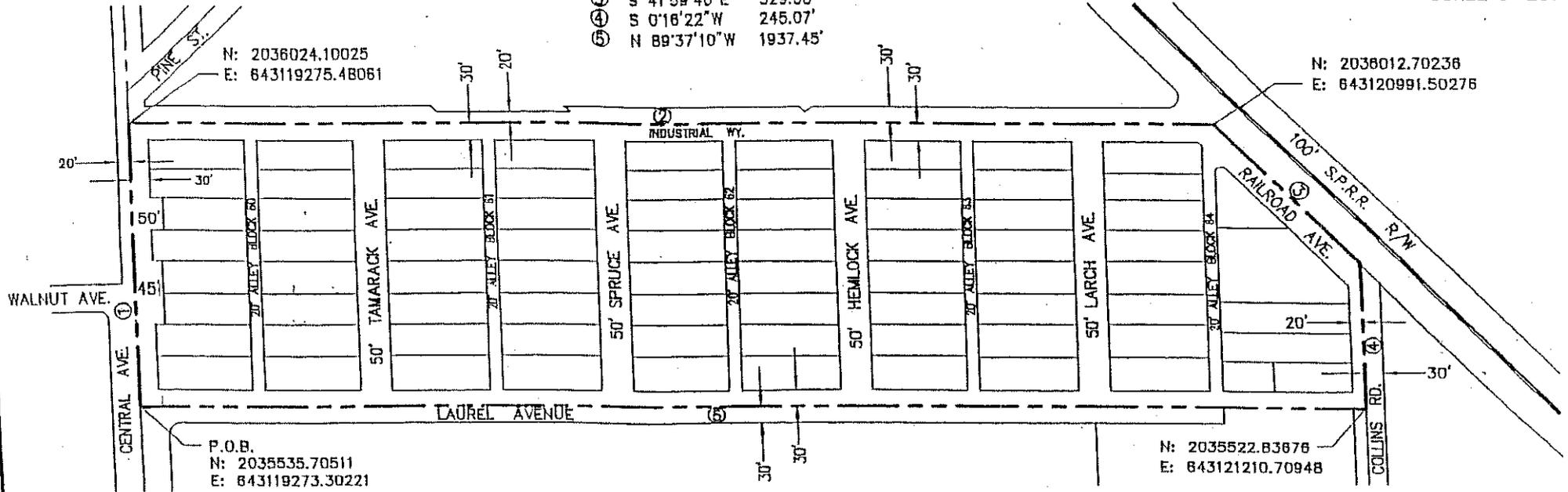
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- ② S 89°37'10"E 1716.06'
- ③ S 41°59'40"E 329.38'
- ④ S 0°16'22"W 245.07'
- ⑤ N 89°37'10"W 1937.45'



SCALE 1"=250'

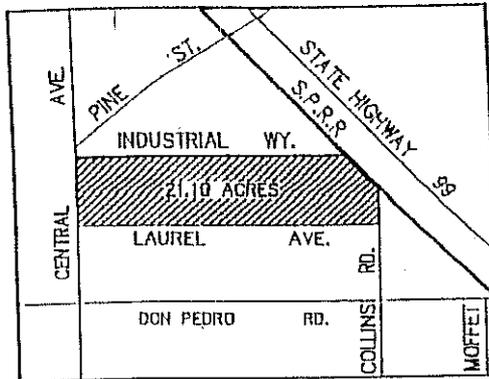
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P.O.B.
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VICINITY MAP

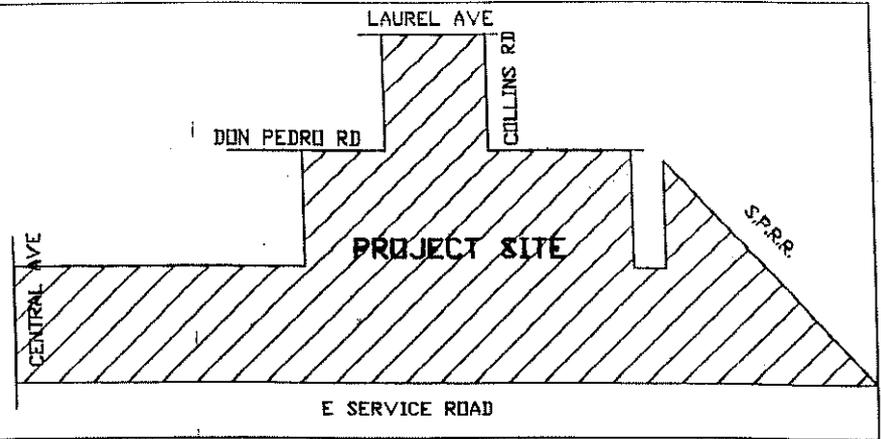
EXHIBIT "A1"

LAUREL LANDSCAPE AND LIGHTING DISTRICT

BEING A PORTION OF SECTION, 14 TOWNSHIP 4 SOUTH, RANGE 9 EAST, M.D.M.

COUNTY OF STANISLAUS
DEPARTMENT OF PUBLIC WORKS

DATE: 2-18-2003	SCALE: 1"=250'	SI
FILE: LAURELLANDS. DWG	DRAWN:	



VICINITY MAP

NOTES:

ALL BEARINGS, DISTANCES, AND COORDINATES ARE BASED ON THE CALIFORNIA COORDINATES SYSTEM ZONE 3 NAD83. TO CONVERT FROM GRID TO GROUND DISTANCE, DIVIDE DISTANCE SHOWN BY 0.99993357.



SCALE: 1"=400'

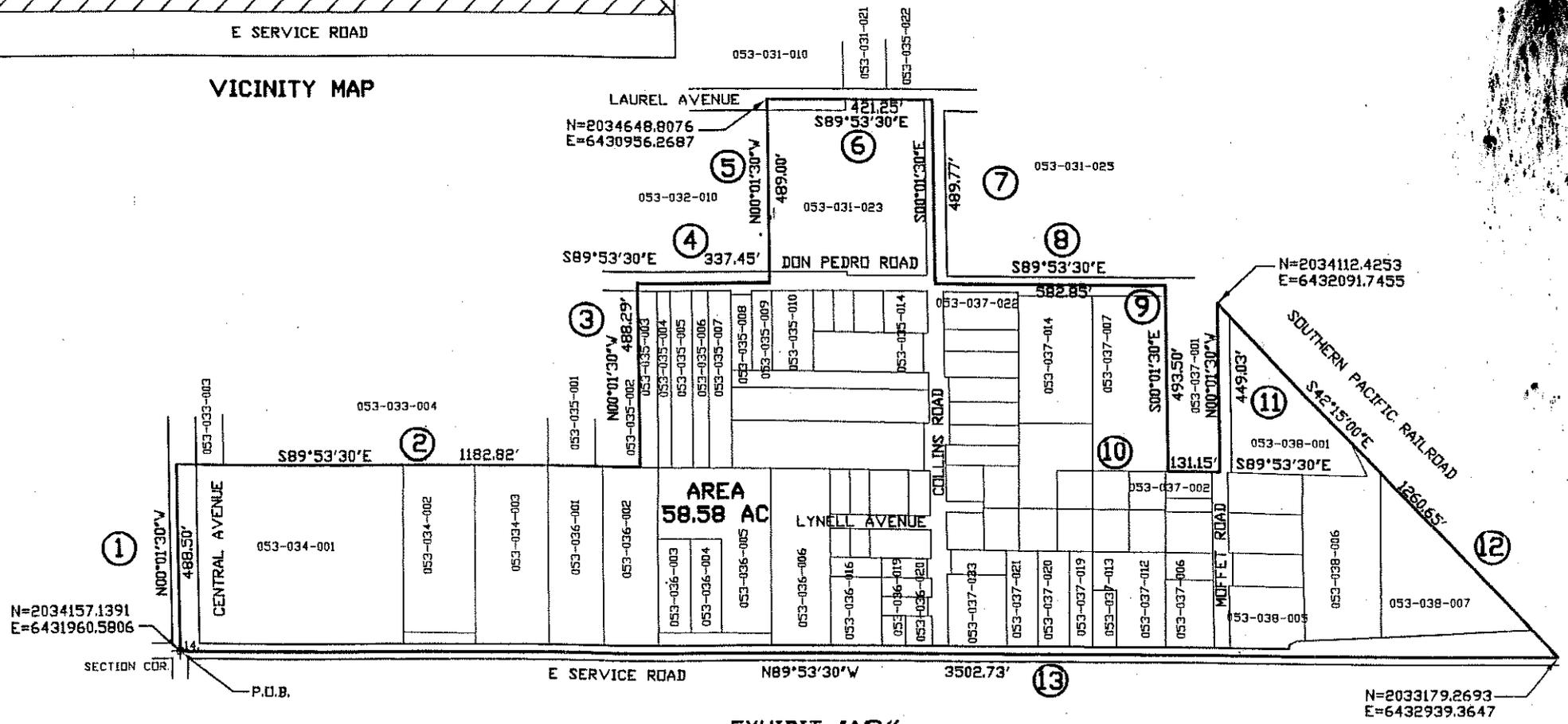


EXHIBIT 'A2'

COLLINS ANNEXATION TO LAUREL LANDSCAPE AND LIGHTING DISTRICT		STANISLAUS COUNTY DEPARTMENT OF PUBLIC WORKS		
BEING A PORTION OF THE SOUTHWEST QUARTER OF SECTION 14, TOWNSHIP 4 SOUTH, RANGE 9 EAST M.D.B.M.		SCALE: 1"=400'	DATE: 11-23-2005	DRAWN: N CHECKED:

EXHIBIT "B"

LAUREL LANDSCAPE AND LIGHTING DISTRICT
FISCAL YEAR 2007/2008

The Assessor's parcels listed below are subject to the annual assessment:

053-030-001 thru 040 (inclusive)	\$68.46
053-030-042 thru 057 (inclusive)	\$68.46
053-031-003 thru 015 (inclusive)	\$68.46
053-031-017 thru 023 (inclusive)	\$68.46
053-031-027	\$68.46
053-031-040 and 041	\$68.46
053-034-001 thru 003 (inclusive)	\$68.46
053-035-003 thru 018 (inclusive)	\$68.46
053-036-001 thru 020 (inclusive)	\$68.46
053-037-002 thru 024 (inclusive)	\$68.46
053-037-026 thru 035 (inclusive)	\$68.46
053-038-001 thru 007 (inclusive)	\$68.46