

RECORDING REQUESTED BY:

Board of Supervisors

WHEN RECORDED MAIL TO:

Board of Supervisors
330 Fair Lane
Placerville, CA 95667

EL DORADO CO. RECORDER-CLERK

08/04/2014,20140030570

SPACE ABOVE THIS LINE RESERVED FOR
RECORDER'S USE

TITLE (S)

**RESOLUTION 062-2014
RESOLUTION ESTABLISHING THE ANNUAL BENEFIT ASSESSMENT FOR THE
GREEN VALLEY OAKS ROAD ZONE OF BENEFIT NO. 98169 WITHIN
COUNTY SERVICE AREA NO. 9**



RESOLUTION NO. 062-2014

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION ESTABLISHING THE ANNUAL BENEFIT ASSESSMENT FOR THE GREEN VALLEY
OAKS ROAD ZONE OF BENEFIT NO. 98169 WITHIN COUNTY SERVICE AREA NO. 9

WHEREAS, the Board of Supervisors of the County of El Dorado has formed County Service Area No. 9 pursuant to Title 3, Division 2, Part 2, Chapter 2.2 of the California Government Code; and

WHEREAS, road maintenance and improvement services are authorized county services pursuant to Government Code §25213; and

WHEREAS, the Board formed Green Valley Oaks Road Zone of Benefit No. 98169 on August 6, 1991, by Resolution 264-91 for the purpose of providing road maintenance services; and

WHEREAS, the Green Valley Oaks Road Zone of Benefit is authorized to levy and/or increase benefit assessments pursuant to California Government Code §§ 25217.4 and 25215.3, which allow zones of benefit to levy benefit assessments to finance operations and maintenance services consistent with the requirements of Article XIII D of the California Constitution, including benefit assessments levied pursuant to the Benefit Assessment Act of 1982 (Government Code § 54703 et seq.); and

WHEREAS, the Board of Supervisors of the County acting as the governing Board of County Service Area No. 9 has caused to be prepared a written engineer's report determining the proportionate special benefit to each property to be assessed in relation to the entirety of the cost of the services, pursuant to the provisions of Article XIII D of the California Constitution, a copy of which Engineer's Report, as amended December 12, 2013, is on file at the Office of the Clerk of the Board of Supervisors at 330 Fair Lane, Placerville, California; and

WHEREAS, in accordance with California law, the Board of Supervisors finds that a benefit assessment based upon the reasonable cost of the proportional special benefit conferred upon each parcel within the Green Valley Oaks Road Zone of Benefit No. 98169 is the appropriate way to apportion the cost of providing road maintenance services; and

WHEREAS, all notices required by law have been duly given; and

WHEREAS, the Board of Supervisors of El Dorado County held assessment ballot proceedings, including a duly noticed public hearing on June 10, 2014, at 10:00 a.m., in accordance with Article XIII D of the California Constitution and Government Code § 53753; and

WHEREAS, after public hearing, the Board determined that no majority protest was registered against imposing a benefit assessment with in the Green Valley Oaks Road Zone of Benefit No. 98169 to replace the existing special tax;


NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of El Dorado determines as follows:

1. That the benefit assessments be levied on each and every parcel located within the boundaries of the Green Valley Oaks Road Zone of Benefit No. 98169 within County Service Area No. 9 (identified in Exhibit A hereto) in the amounts shown on Exhibit A, in accordance with the Benefit Assessment formula attached hereto and incorporated as Exhibit B.
2. The benefit assessment as shown on Exhibit A is hereby adopted commencing with fiscal year 2014-2015.
3. The funds generated by the benefit assessment shall be spent in accordance with the final budget for the Green Valley Oaks Road Zone of Benefit as approved by the Board of Supervisors during the County budget hearings and amendments thereto.

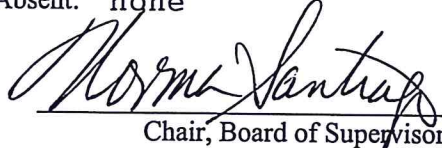
BE IT FURTHER RESOLVED, that the assessment as adopted and confirmed shall appear as a separate item on the tax bill for each parcel and shall be levied and collected in the same manner as County ad valorem taxes are collected, as more specifically set forth and authorized in subdivisions (d) of § 25215.3 of the Government Code.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 29 day of July, 2014 by the following vote of said Board:

Attest:
James S. Mitrison
Clerk of the Board of Supervisors

By: 
Deputy Clerk

Ayes: Briggs, Mikulaco, Veerkamp, Santiago
Noes: none
Absent: none


Chair, Board of Supervisors
Norma Santiago

I CERTIFY THAT:
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

Attest: James S. Mitrison, Clerk of the Board of Supervisors of the County of El Dorado, State of California.
By: _____ Date: _____
Deputy Clerk

Exhibit A

Green Valley Oaks Road Zone of Benefit #98169
Reconciliation of Lot Numbers to APN

Date of Formation to Assessor's Database March 4, 2014

| Lot Number | APN | Annual Assessment | Notes |
|------------|------------|-------------------|--|
| 1 | 317-180-07 | \$432.39 | |
| 2 | 317-180-08 | 432.39 | |
| 3 | 317-180-09 | 432.39 | |
| 4 | 317-180-19 | 432.39 | |
| 5 | 317-180-21 | 432.39 | |
| 6 | 317-180-22 | 432.39 | |
| 7 | 317-180-06 | 432.39 | |
| 8 | 317-230-62 | 174.12 | |
| 9 | 317-230-30 | 174.12 | |
| 10 | 317-230-45 | 174.12 | |
| 11 | 317-230-27 | 174.12 | |
| 12 | 317-230-28 | 174.12 | |
| 13 | 317-230-21 | 174.12 | |
| 14 | 317-230-22 | 174.12 | |
| 15 | 317-230-23 | 174.12 | |
| 16 | 317-230-24 | 174.12 | |
| 17 | 317-230-25 | 174.12 | |
| 18 | 317-230-26 | 174.12 | |
| 19 | 317-230-48 | 174.12 | |
| 20 | 317-230-47 | 174.12 | |
| 21 | 317-230-34 | 174.12 | |
| 22 | 317-230-33 | 174.12 | |
| 23 | 317-230-32 | 174.12 | |
| 24 | 317-230-19 | 174.12 | |
| 25 | 317-230-46 | 174.12 | |
| 26 | 317-230-63 | 174.12 | Formerly APNs 317-230-52 & 51; combined |
| 27 | 317-230-61 | 174.12 | |
| 28 | 317-230-20 | 174.12 | |
| 29 | 317-230-13 | 174.12 | Report Dated 09/14/11 shows as Diagram lot #28, correct 12/12/13 |
| 30 | 317-240-26 | 174.12 | |
| 31 | 317-240-27 | 174.12 | |
| 32 | 317-240-19 | 174.12 | |
| 33 | 317-240-20 | 174.12 | |
| 34 | 317-240-22 | 174.12 | |
| 35 | 317-240-21 | 174.12 | |
| 36 | 317-240-29 | 174.12 | |
| 37 | 317-240-28 | 174.12 | |
| 38 | 317-240-37 | 174.12 | Parcel # Change: old APN 317-240-25 |
| 39 | 317-240-23 | 174.12 | |
| 40 | 317-273-02 | 500.64 | |
| 41 | 317-273-03 | 500.64 | |
| 42 | 317-240-38 | 174.12 | Parcel # Change: old APN 317-240-24 |
| 43 | 317-273-04 | 174.12 | |
| 44 | 317-273-05 | 174.12 | |
| 45 | 317-273-06 | 174.12 | |
| 46 | 317*272-02 | 432.39 | |
| 47 | 317-271-04 | 174.12 | |
| 48 | 317-273-01 | 174.12 | |
| 49 | 317-271-02 | 174.12 | |
| 50 | 317-271-03 | 432.39 | |
| 51 | 317-271-01 | 432.39 | |
| 52 | 317-190-32 | 432.39 | |
| 53A | 317-190-35 | 432.39 | |
| 53B | 317-190-28 | 0 | Admin Parcel to APN 317-190-28 |
| 54 | 317-190-34 | 432.39 | |
| 55 | 317-190-33 | 432.39 | |
| 56 | 317-190-31 | 432.39 | |

Exhibit A

| Lot Number | APN | Annual Assessment | Notes |
|---|------------|--------------------------|--|
| 57 | 317-190-30 | 432.39 | |
| 58 | 317-201-09 | 135.56 | |
| 59 | 317-201-06 | 366.24 | |
| 60 | 317-201-05 | 366.24 | |
| 61 | 317-201-04 | 366.24 | |
| 62 | 317-201-03 | 366.24 | Correct APN for Diagram # on 09/14/11 and zone parcel list |
| 63 | 317-201-02 | 366.24 | |
| 65 | 317-211-08 | 135.56 | |
| 66 | 317-211-07 | 135.56 | |
| 67 | 317-201-01 | 366.24 | |
| 68 | 317-202-02 | 366.24 | |
| 69 | 317-202-05 | 366.24 | Parcel # Change: Old APN 317-202-01 |
| 70 | 317-202-06 | 366.24 | Parcel # Change: Old APN 317-202-03 |
| 71A | 317-211-06 | 135.56 | |
| 71B | 317-211-09 | 0 | Admin parcel to APN 317-211-06 |
| 72 | 317-211-18 | 135.56 | |
| 73 | 317-211-05 | 312.14 | |
| 74A | 317-211-01 | 312.14 | |
| 74B | 317-211-02 | 0 | Admin Parcel to APN 317-211-02 |
| 75 | 317-203-07 | 312.14 | |
| 76 | 317-272-01 | 432.39 | |
| 77 | 317-203-08 | 312.14 | |
| 78 | 317-203-03 | 502.61 | |
| 79 | 317-203-04 | 502.61 | |
| 80 | 317-203-05 | 174.12 | |
| 81 | 317-211-14 | 174.12 | |
| 82 | 317-221-01 | 174.12 | |
| 83 | 317-221-02 | 301.56 | |
| 84 | 317-221-03 | 301.56 | |
| 85 | 317-221-04 | 301.56 | |
| 86 | 317-221-11 | 301.56 | |
| 87 | 317-221-06 | 301.56 | |
| 88 | 317-221-07 | 174.12 | |
| 89 | 317-221-08 | 174.12 | |
| 92 | 317-211-16 | 174.12 | |
| 93 | 317-211-15 | 174.12 | |
| 94 | 317-211-13 | 502.61 | |
| 95 | 317-211-12 | 502.61 | |
| 96 | 317-211-11 | 502.61 | |
| 97 | 317-211-10 | 312.14 | |
| 98 | 317-211-17 | 174.12 | |
| nn | 317-240-08 | 0 | |
| Total Annual Assessment: \$26,091.06 | | | |

Exhibit B

1.0 Background

The Green Valley Oaks Zone of Benefit #69 was formed on August 6, 1991 by the El Dorado County Board of Supervisors in resolution #264-91. The purpose of the zone is to improve and maintain those roads in the geographic area of the zone that have been offered by the county through an irrevocable offer of dedication. Exhibit A is an exhibit map that illustrates the external boundaries and roadways. The exhibit also demarks parcels contributing to supplemental maintenance of side roads as defined in the By-Laws. The assessor's parcels shown in Table A are included within the Zone of Benefit. There are currently a total of 95 parcels within the Zone of Benefit. The zone is generally divided into five areas with area 1-4 being served by Mulberry Lane and area 5 being served by Blendo Green Way.

2.0 Description of Facilities Receiving Maintenance

Facilities within the zone maintenance include two major roadways being Mulberry Lane and Blendo Green Way. Side roads receiving maintenance include Meesha Lane, East Oak Ridge Road, West Oak Ridge Road, Valley Oaks Court, Tosca Court, and Spring Circle. The side roads maintenance costs are supplemental to the major roads.

3.0 Method of Apportioning Costs

The following principles will govern assessments with the zone:

- a. Each parcel within the Zone of Benefit will be assessed an equal share of the administrative costs of running the zone.
- b. Parcels in Areas 1, 2, 3, and 4 will each be assessed an equal share of the costs of improving and maintaining Mulberry Lane between Green Valley road and the intersection with Dragon Spring Road. (This part of Mulberry Lane will be referred to hereinafter as the "heavily used part of Mulberry.")
All parcels are of similar size, value, and receive equal benefit. This is the historic and accepted proportionment.
- c. Certain parcels in Areas 1, 2, 3, and 4 are located on the "side roads" (side roads being defined as roads other than the heavily

Exhibit B

used part of Mulberry). Owners of these parcels will be assessed an equal share of the costs of maintaining and improving the particular side road or roads by which they access the heavily used part of Mulberry (if those roads have been offered up to the county).

- d. All roads in Area 5 will be assessed an equal share of the cost of improving and maintaining Blendo Green Way. All parcels are of similar size, value and receive equal benefit. This is the historic and accepted proportionment.
- e. Certain parcels in Area 5 are located on side roads other than Blendo Green Way. Owners of these parcels will be assessed an equal share of the costs of maintaining and improving the particular side road by which they access Blendo Green Way.

Annual maintenance costs are per lot and are based on the sum of an overlay at 30 years, crack sealing and patching at 10 years and slurry seal at 7 years except Area 5. In Area 5 annual maintenance costs are per lot and are based on the sum of crack sealing, patching, and chip sealing at 10 years.

The County of El Dorado Policy and Procedure Guidelines for Creation and Administration of Zones of Benefit within a County Service Area, adopted June 2, 1987 require that the benefit assessment of special tax for a zone be in an amount sufficient to cover the cost of obtaining insurance, and the associated administrative and other costs incurred by the County on behalf of the zone. Actual costs vary from time to time depending upon the activities within the zone, with additional administration efforts required for contract and/or bid preparation.

Annual County costs typically amount to approximately \$4,800.00 Years during which a contract or bid is required; the additional cost for administrative time is estimated at approximately \$2,800.00. The

Exhibit B

annual allowance for administrative costs based on the 30 year maintenance schedule included in the Apportionment Calculations include one overlay; three patching/crack sealing and three chip seals done concurrently under a single contract; four slurry seals; the maintenance proposed at 30 years is patching and overlay which would be accomplished under a single contract. An annual assessment of \$5,080.00 will be required.

4.0 Apportionment Calculations

APPORTIONMENT CALCULATION SUMMARY

ENGINEERS ESTIMATE OF ROAD MAINTENANCE AND ADMINISTRATION

GREEN VALLEY OAKS ZONE #69

DATED:

| DESCRIPTION | LOTS | ROAD MAINTENANCE | ANNUAL TOTALS | TOTAL SUMMATION |
|-----------------------------------|-------------|-----------------------------|--------------------------|----------------------------|
| Mulberry | 76 | \$ 108.04 | \$174.12 | \$8,211.24 |
| Meesha- Supplement | 17 | \$ 273.55 | \$447.67 | \$4,650.37 |
| East Oak Ridge- Supplement | 5 | \$ 407.50 | \$581.62 | \$2,037.48 |
| Valley Oak -Supplement | 5 | \$ 127.44 | \$301.56 | \$637.18 |
| Tosca Court- Supplement | 2 | \$ 350.69 | \$524.81 | \$701.39 |
| Blendo Green Way | 19 | \$ 95.33 | \$161.41 | \$1,811.25 |
| West Oak Ridge Way- Supplement | 5 | \$ 173.74 | \$335.15 | \$868.70 |
| Spring Circle- Supplement | 9 | \$ 227.84 | \$389.25 | \$2,050.59 |
| Administration | 95 | \$ 66.08 | | <u>\$6277.41</u> |
| | | | | \$27,245.61 |

Exhibit B

APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
MULBERRY LANE,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|---|----------|------------------|---------------|-------------------------------|-------------|-------------|-------------------|
| Crack Sealing/ Patching | 86,000 | SF | \$0.14 | | \$12,040.00 | | |
| Slurry Seal | 86,000 | SF | \$0.17 | | | \$14,620.00 | |
| 2" Overlay | 86,000 | SF | \$1.15 | \$98,900.00 | | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |
| Stop Bar Striping | 1 | EA | \$250.00 | | | \$250.00 | |
| Stop Sign | 1 | EA | \$100.00 | | \$100.00 | | |
| Total Road Maintenance Cost | | | | \$98,900.00 | \$12,240.00 | \$14,870.00 | |
| Annual Road Maintenance Cost | | | | \$3,296.66 | \$1,224.00 | \$2,124.29 | \$6,644.96 |
| Estimated Total Maintenance Cost at Future Value (FV): | | | | | | | |
| Total Maintenance Cost @ 1% per year= FV | | | | (1+.01)³⁰ = | | | \$8,956.40 |
| Estimated Average Annual Maintenance (Present Value + Future Value)÷1.9= | | | | | | | \$8,211.24 |
| Estimated Annual Maintenance Cost Per Lot, 76 Lots | | | | | | | \$108.04 |

*Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.

Exhibit B

APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
MEESHA LANE,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|----------------------------|----------|------------------|---------------|-------------|------------|------------|-----------------|
| Crack Sealing/ Patching | 56,340 | SF | \$0.14 | | \$7,887.60 | | |
| Slurry Seal | 56,340 | SF | \$0.17 | | | \$9,577.80 | |
| 1½" Overlay | 56,340 | SF | \$0.85 | \$47,889.00 | | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |

| | | | | |
|--|------------------|------------|------------|-------------------|
| Total Road Maintenance Cost | \$47,889.00 | \$7,987.60 | \$9,577.80 | |
| Annual Road Maintenance Cost | \$1,596.30 | \$798.76 | \$1,368.26 | \$3,763.32 |
| Estimated Total Maintenance Cost at Future Value (FV): | | | | |
| Total Maintenance Cost @ 1% per year= FV | $(1+.01)^{30} =$ | | | \$5,072.39 |
| Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 = | | | | \$4,650.37 |
| Estimated Annual Maintenance Cost Per Lot, 17 Lots | | | | \$273.55 |

*Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.

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APPORTIONMENT
 CALCULATIONS
 ENGINEERS ESTIMATE OF ROAD MAINTENANCE NEED & COST
 GREEN VALLEY
 OAKS ZONE #69
 EAST OAKRIDGE RD
 PLACERVILLE
 DATED: January
 2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|---|----------|------------------|---------------|-------------------------------|------------|------------|-------------------|
| Crack Sealing/ Patching | 24,600 | SF | \$0.14 | | \$3,444.00 | | |
| Slurry Seal | 24,600 | SF | \$0.17 | | | \$4,182.00 | |
| 1½" Overlay | 24,600 | SF | \$0.85 | \$20,910.00 | | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |
| Total Road Maintenance Cost | | | | \$20,910.00 | \$3,544.00 | \$4,182.00 | |
| Annual Road Maintenance Cost | | | | \$697.00 | \$354.40 | \$597.43 | \$1,648.83 |
| <u>Estimated Total Maintenance Cost at Future Value (FV):</u> | | | | | | | |
| Total Maintenance Cost @ 1% per year= FV | | | | (1+.01)³⁰ = | | | \$2,222.37 |
| <u>Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 =</u> | | | | | | | \$2,037.48 |
| <u>Estimated Annual Maintenance Cost Per Lot, 5 Lots</u> | | | | | | | \$407.50 |

*Additional reserve funding assumes interested on accrued balances will supplement the account and meet or exceed inflation.

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APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
VALLEY OAKS
COURT,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|--|----------|------------------|---------------|------------------|------------|------------|-----------------|
| Crack Sealing/ Patching | 7,590 | SF | \$0.14 | | \$1,062.60 | | |
| Slurry Seal | 7,590 | SF | \$0.17 | | | \$1,290.30 | |
| 1½" Overlay | 7,590 | SF | \$0.85 | \$6,451.50 | | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |
| Total Road Maintenance Cost | | | | \$6,451.50 | \$1,162.60 | \$1,290.30 | |
| Annual Road Maintenance Cost | | | | \$215.05 | \$116.26 | \$184.32 | \$515.64 |
| Estimated Total Maintenance Cost at Future Value (FV): | | | | | | | |
| Total Maintenance Cost @ 1% per year= FV | | | | $(1+.01)^{30} =$ | | | \$695.00 |
| Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 = | | | | | | | \$637.18 |
| Estimated Annual Maintenance Cost Per Lot, 5 Lots | | | | | | | \$127.44 |

*Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.

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APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
TOSCA COURT,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|--|----------|------------------|---------------|------------------|------------|------------|------------------|
| Crack Sealing/ Patching | 8,370 | SF | \$0.14 | | \$1,171.80 | | |
| Slurry Seal | 8,370 | SF | \$0.17 | | | \$1,422.90 | |
| 1 1/2" Overlay | 8,370 | SF | \$0.85 | \$7,114.50 | | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |
| Total Road Maintenance Cost | | | | \$7,114.50 | \$1,271.80 | \$1,422.90 | |
| Annual Road Maintenance Cost | | | | \$237.15 | \$127.18 | \$203.27 | \$ 567.60 |
| Estimated Total Maintenance Cost at Future Value (FV): | | | | | | | |
| Total Maintenance Cost @ 1% per year= FV | | | | $(1+.01)^{30} =$ | | | \$ 765.04 |
| Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 = | | | | | | | \$ 701.39 |
| Estimated Annual Maintenance Cost Per Lot, 2 Lots | | | | | | | \$ 350.69 |

*Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.

Exhibit B

APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
BLEND O GREEN,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|---|----------|------------------|-------------------------------|--------|-------------|------|-------------------|
| Crack Sealing/ Patching | 32,290 | SF | \$0.14 | | \$4,520.60 | | |
| Chip Seal | 32,290 | SF | \$0.30 | | \$9,687.00 | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |
| Stop Bar Striping | 1 | EA | \$250.00 | | \$250.00 | | |
| Stop Sign | 1 | EA | \$100.00 | | \$100.00 | | |
| Total Road Maintenance Cost. | | | | | \$14,657.60 | | |
| Annual Road Maintenance Cost | | | | | \$1,465.76 | | \$1,465.76 |
| <u>Estimated Total Maintenance Cost at Future Value (FV):</u> | | | | | | | |
| Total Maintenance Cost @ 1% per year= FV | | | (1+.01)³⁰ = | | | | \$1,975.62 |
| <u>Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 =</u> | | | | | | | \$1,811.25 |
| <u>Estimated Annual Maintenance Cost Per Lot, 19 Lots</u> | | | | | | | \$95.33 |

*Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.

Exhibit B

APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD
MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
WEST OAK RIDGE
ROAD,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|--|----------|------------------|-------------------------------|--------|------------|------------|-----------------|
| Crack Sealing/ Patching | 15,750 | SF | \$0.14 | | \$2,205.00 | | |
| Chip Seal | 15,750 | SF | \$0.30 | | \$4,725.00 | | |
| Street Signs | 1 | EA | \$100.00 | | \$100.00 | | |
| Total Road Maintenance Cost | | | | | | \$7,030.00 | |
| Annual Road Maintenance Cost | | | | | | \$703.00 | \$703.00 |
| Estimated Total Maintenance Cost at Future Value (FV): | | | | | | | |
| Total Maintenance Cost @ 1% per year = FV | | | (1+.01)³⁰ = | | | | \$947.54 |
| Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 = | | | | | | | \$868.70 |
| Estimated Annual Maintenance Cost Per Lot, 5 Lots | | | | | | | \$173.74 |

***Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.**

Exhibit B

APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ROAD
MAINTENANCE NEED & COST
GREEN VALLEY
OAKS ZONE #69
SPRING CIRCLE,
PLACERVILLE

DATED: January
2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | 30 YRS | 10 YRS | 7YRS | TOTAL AMOUNT |
|---|----------|------------------|------------------|--------|-------------|------|-------------------|
| Crack Sealing/ Patching | 37,260 | SF | \$0.14 | | \$5,216.40 | | |
| Chip Seal | 37,260 | SF | \$0.30 | | \$11,178.00 | | |
| Street Signs | 2 | EA | \$100.00 | | \$200.00 | | |
| Total Road Maintenance Cost | | | | \$0 | \$16,594.40 | \$0 | |
| Annual Road Maintenance Cost | | | | \$0 | \$1,659.44 | \$0 | \$1,659.44 |
| <u>Estimated Total Maintenance Cost at Future Value (FV):</u> | | | | | | | |
| Total Maintenance Cost @ 1% per year= FV | | | $(1+.01)^{30} =$ | | | | \$2,236.67 |
| <u>Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 =</u> | | | | | | | |
| <u>Estimated Annual Maintenance Cost Per Lot, 9 Lots</u> | | | | | | | |
| \$227.84 | | | | | | | |

*Additional reserve funding assumes interest on accrued balances will supplement the account and meet or exceed inflation.

Exhibit B

APPORTIONMENT
CALCULATIONS
ENGINEERS ESTIMATE OF ADMINISTRATION COST
GREEN VALLEY OAKS ZONE
#69

DATED: January 2011

| DESCRIPTION | QUANTITY | MEASURE UNITS | UNIT PRICE | TOTAL AMOUNT |
|---|----------|------------------|---------------|-------------------|
| Annual Administration | 30 | EA | \$4,800.00 | \$144,000.00 |
| Contract Administration | 7 | EA | \$1,200.00 | \$8,400.00 |
| Total Administration Cost | | | | \$152,400.00 |
| Annual Administration Cost | | | | \$5,080.00 |
| <u>Estimated Total Administration Cost at Future Value (FV):</u> | | | | |
| Total Administration Cost @ 1% per year = $FV (1+.01)^{30} =$ | | | | \$6,847.07 |
| <u>Estimated Average Annual Maintenance (Present Value + Future Value) ÷ 1.9 =</u> | | | | \$6,277.41 |
| <u>Estimated Annual Maintenance Cost Per Lot, 95 Lots</u> | | | | \$66.08 |

4.0 Apportionment Calculations

APPORTIONMENT CALCULATION SUMMARY
 ENGINEERS ESTIMATE OF ROAD MAINTENANCE AND ADMINISTRATION

GREEN VALLEY OAKS ZONE #69
 IMPOUND AMOUNT ADJUSTMENT

| DESCRIPTION | LOTS | ROAD MAINTENANCE | ANNUAL TOTALS | TOTAL SUMMATION | IMPOUND ACCOUNT | IMPOUND ADJUSTMENT | ADJUSTED AMOUNT TOTAL |
|--------------------------------|------|------------------|---------------|-----------------|-----------------|--------------------|-----------------------|
| Mulberry | 76 | \$ 108.04 | \$174.12 | \$8,211.24 | 0 | 0 | \$174.12 |
| Meesha- Supplement | 17 | \$ 273.55 | \$447.67 | \$4,650.37 | +\$7793.66 | -15.28 | \$432.39 |
| East Oak Ridge- Supplement | 5 | \$ 407.50 | \$581.62 | \$2,037.48 | +\$11,852.10 | -\$79.01 | \$502.61 |
| Valley Oak -Supplement | 5 | \$ 127.44 | \$301.56 | \$637.18 | +0 | -0 | \$301.56 |
| Tosca Court- Supplement | 2 | \$ 350.69 | \$524.81 | \$701.35 | +\$1,450.24 | -\$24.17 | \$500.64 |
| Blendo Green Way | 19 | \$ 95.33 | \$161.41 | \$1,811.25 | +\$14,737.00 | -\$25.85 | \$135.56 |
| West Oak Ridge Way- Supplement | 5 | \$ 173.74 | \$335.15 | \$868.70 | | \$0 | \$312.14 |
| Spring Circle- Supplement | 9 | \$ 227.84 | \$389.25 | \$2,050.59 | | \$0 | \$366.24 |
| Administration | 95 | \$ 66.08 | | \$6277.41 | | | |
| | | | | \$27245.61 | | | |

Exhibit B

5.0 Summary of Individual Assessment- Table A – Adjustment for Impounds

| Diagram Lot Number | Assessors Parcel No. | Annual Assessment | Diagram Lot Number | Assessors Parcel No. | Annual Assessment |
|--------------------|----------------------|-------------------|--------------------|----------------------|-------------------|
| 1 | 317-180-07 | 432.39 | 27 | 317-230-61 | 174.12 |
| 2 | 317-180-08 | 432.39 | 28 | 317-230-20 | 174.12 |
| 3 | 317-180-09 | 432.39 | 29 | 317-230-13 | 174.12 |
| 4 | 317-180-19 | 432.39 | 30 | 317-240-26 | 174.12 |
| 5 | 317-180-21 | 432.39 | 31 | 317-240-27 | 174.12 |
| 6 | 317-180-22 | 432.39 | 32 | 317-240-19 | 174.12 |
| 7 | 317-180-06 | 432.39 | 33 | 317-240-20 | 174.12 |
| 8 | 317-230-62 | 174.12 | 34 | 317-240-22 | 174.12 |
| 9 | 317-230-30 | 174.12 | 35 | 317-240-21 | 174.12 |
| 10 | 317-230-45 | 174.12 | 36 | 317-240-29 | 174.12 |
| 11 | 317-230-27 | 174.12 | 37 | 317-240-28 | 174.12 |
| 12 | 317-230-28 | 174.12 | 38 | 317-240-25 | 174.12 |
| 13 | 317-230-21 | 174.12 | 39 | 317-240-23 | 174.12 |
| 14 | 317-230-22 | 174.12 | 40 | 317-273-02 | 500.64 |
| 15 | 317-230-23 | 174.12 | 41 | 317-273-03 | 500.64 |
| 16 | 317-230-24 | 174.12 | 42 | 317-240-24 | 174.12 |
| 17 | 317-230-25 | 174.12 | 43 | 317-273-04 | 174.12 |
| 18 | 317-230-26 | 174.12 | 44 | 317-273-05 | 174.12 |
| 19 | 317-230-48 | 174.12 | 45 | 317-273-06 | 174.12 |
| 20 | 317-230-47 | 174.12 | 46 | 317-272-02 | 432.39 |
| 21 | 317-230-34 | 174.12 | 47 | 317-271-04 | 174.12 |
| 22 | 317-230-33 | 174.12 | 48 | 317-273-01 | 174.12 |
| 23 | 317-230-32 | 174.12 | 49 | 317-271-02 | 174.12 |
| 24 | 317-230-19 | 174.12 | 50 | 317-271-03 | 432.39 |
| 25 | 317-230-46 | 174.12 | 51 | 317-271-01 | 432.39 |
| 26A | 317-230-52 | 174.12 | 52 | 317-190-32 | 432.39 |
| 26B | 317-230-51 | | 53A | 317-190-35 | 432.39 |
| | | | 53B | 317-190-28 | |

Exhibit B

Summary of Individual Assessment- Table A- Continued

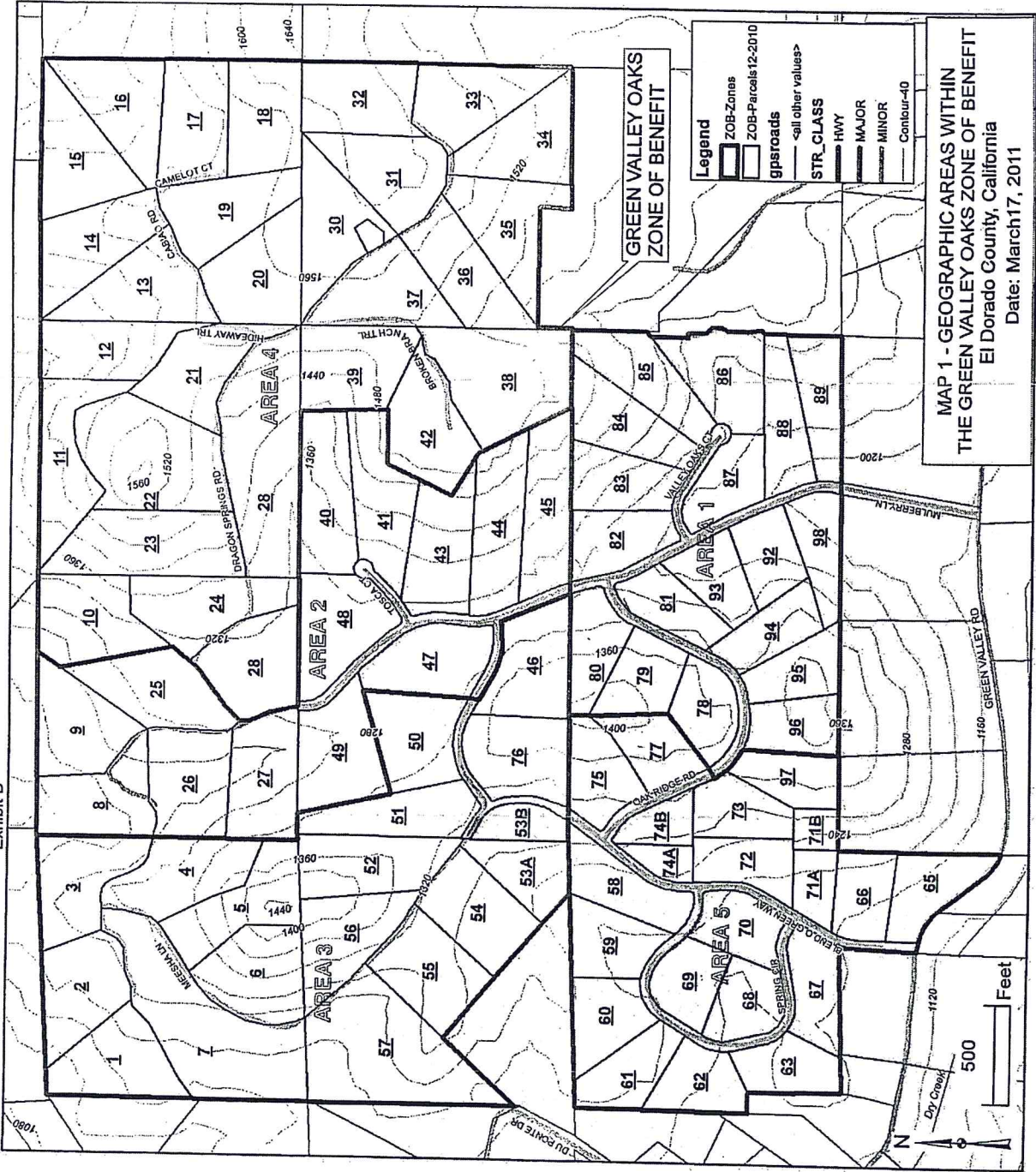
| <u>Diagram Lot Number</u> | <u>Assessors Parcel No.</u> | <u>Annual Assessment</u> | <u>Diagram Lot Number</u> | <u>Assessors Parcel No.</u> | <u>Annual Assessment</u> |
|---------------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|--------------------------|
| 54 | 317-190-34 | 432.39 | 75 | 317-203-07 | 312.14 |
| 55 | 317-190-33 | 432.39 | 76 | 317-272-01 | 432.39 |
| 56 | 317-190-31 | 432.39 | 77 | 317-203-08 | 312.14 |
| 57 | 317-190-30 | 432.39 | 78 | 317-203-03 | 502.61 |
| 58 | 317-201-09 | 135.56 | 79 | 317-203-04 | 502.61 |
| 59 | 317-201-06 | 366.24 | 80 | 317-203-05 | 174.12 |
| 60 | 317-201-05 | 366.24 | 81 | 317-211-14 | 174.12 |
| 61 | 317-201-05 | 366.24 | 82 | 317-221-01 | 174.12 |
| 62 | 317-201-03 | 366.24 | 83 | 317-221-02 | 301.56 |
| 63 | 317-201-02 | 366.24 | 84 | 317-221-03 | 301.56 |
| 65 | 317-211-08 | 135.56 | 85 | 317-221-04 | 301.56 |
| 66 | 317-211-07 | 135.56 | 86 | 317-221-11 | 301.56 |
| 67 | 317-201-01 | 366.24 | 87 | 317-221-06 | 301.56 |
| 68 | 317-202-02 | 366.24 | 88 | 317-221-07 | 174.12 |
| 69 | 317-202-01 | 366.24 | 89 | 317-221-08 | 174.12 |
| 70 | 317-202-03 | 366.24 | 92 | 317-211-16 | 174.12 |
| 71A | 317-211-06 | 135.56 | 93 | 317-211-15 | 174.12 |
| 71B | 317-211-09 | | 94 | 317-211-13 | 502.61 |
| 72 | 317-211-18 | 135.56 | 95 | 317-211-12 | 502.61 |
| 73 | 317-211-05 | 312.14 | 96 | 317-211-11 | 502.61 |
| 74A | 317-211-01 | 312.14 | 97 | 317-211-10 | 312.14 |
| 74B | 317-211-02 | | 98 | 317-211-17 | 174.12 |
| | | | | | |

Exhibit B

6.0 Annual Accrual

| <u>Year</u> | <u>Annual Revenue</u> | <u>(5080.00) 1 year Administration</u> | <u>(31,3343.00) 7 year Contract</u> | <u>(64,488.00) 10 year Contract</u> | <u>(181,265.00) 30 year Contract</u> | <u>Balance</u> |
|-------------|-----------------------|--|---|---|--|-------------------|
| 1 | \$27,245.61 | \$5,080.00 | | | | 22,165.61 |
| 2 | \$27,245.61 | \$5,182.11 | | | | 44,229.11 |
| 3 | \$27,245.61 | \$5,233.93 | | | | 66,240.79 |
| 4 | \$27,245.61 | \$5,286.27 | | | | 88,200.13 |
| 5 | \$27,245.61 | \$5,339.13 | | | | 110,106.61 |
| 6 | \$27,245.61 | \$5,392.52 | | | | 131,959.70 |
| 7 | \$27,245.61 | \$5,446.45 | \$ 33,603.94 | | | 120,154.92 |
| 8 | \$27,245.61 | \$5,500.91 | | | | 141,899.62 |
| 9 | \$27,245.61 | \$5,555.92 | | | | 163,589.31 |
| 10 | \$27,245.61 | \$5,611.48 | | \$ 71,234.87 | | 113,988.57 |
| 11 | \$27,245.61 | \$5,667.60 | | | | 135,566.58 |
| 12 | \$27,245.61 | \$5,724.27 | | | | 157,087.92 |
| 13 | \$27,245.61 | \$5,781.51 | | | | 178,552.02 |
| 14 | \$27,245.61 | \$5,839.33 | \$ 36,027.97 | | | 163,930.33 |
| 15 | \$27,245.61 | \$5,897.72 | | | | 185,278.22 |
| 16 | \$27,245.61 | \$5,956.70 | | | | 206,567.13 |
| 17 | \$27,245.61 | \$6,016.27 | | | | 227,796.47 |
| 18 | \$27,245.61 | \$6,076.43 | | | | 248,965.65 |
| 19 | \$27,245.61 | \$6,137.19 | | | | 270,074.07 |
| 20 | \$27,245.61 | \$6,198.57 | | \$ 78,687.62 | | 212,433.49 |
| 21 | \$27,245.61 | \$6,260.55 | \$ 38,626.86 | | | 194,791.69 |
| 22 | \$27,245.61 | \$6,323.16 | | | | 215,714.14 |
| 23 | \$27,245.61 | \$6,386.39 | | | | 236,573.36 |
| 24 | \$27,245.61 | \$6,450.25 | | | | 257,368.72 |
| 25 | \$27,245.61 | \$6,514.75 | | | | 278,099.58 |
| 26 | \$27,245.61 | \$6,579.90 | | | | 298,765.29 |
| 27 | \$27,245.61 | \$6,645.10 | | | | 319,365.44 |
| 28 | \$27,245.61 | \$6,712.16 | \$ 41,413.22 | | | 298,486.03 |
| 29 | \$27,245.61 | \$6,779.28 | | | | 318,952.31 |
| 30 | \$27,245.61 | \$6,847.07 | | \$ 86,920.08 | \$244,317.83 | 8112.99 |
| | \$817,368.30 | \$178,422.92 | \$149,671.99 | \$236,842.57 | \$244,317.83 | \$8,112.99 |

Exhibit B



| Parcel ID | Parcel Name | SURFACES | ZOB_ID |
|-----------|-------------------|----------|--------|
| 31716007 | 5001 WEEESHA LN | LN | 1 |
| 31716008 | 5002 WEEESHA LN | LN | 2 |
| 31716009 | 5003 WEEESHA LN | LN | 3 |
| 31716010 | 5004 WEEESHA LN | LN | 4 |
| 31716011 | 5005 WEEESHA LN | LN | 5 |
| 31716012 | 5006 WEEESHA LN | LN | 6 |
| 31716009 | 5010 WEEESHA LN | LN | 7 |
| 31716010 | 5011 WEEESHA LN | LN | 8 |
| 31716011 | 5012 WEEESHA LN | LN | 9 |
| 31716012 | 5013 WEEESHA LN | LN | 10 |
| 31725007 | 5006 HIDEAWAY TRL | TRL | 11 |
| 31725008 | 5007 HIDEAWAY TRL | TRL | 12 |
| 31725009 | 5008 HIDEAWAY TRL | TRL | 13 |
| 31725010 | 5009 HIDEAWAY TRL | TRL | 14 |
| 31725011 | 5010 HIDEAWAY TRL | TRL | 15 |
| 31725012 | 5011 HIDEAWAY TRL | TRL | 16 |
| 31725013 | 5012 HIDEAWAY TRL | TRL | 17 |
| 31725014 | 5013 HIDEAWAY TRL | TRL | 18 |
| 31725015 | 5014 HIDEAWAY TRL | TRL | 19 |
| 31725016 | 5015 HIDEAWAY TRL | TRL | 20 |
| 31725017 | 5016 HIDEAWAY TRL | TRL | 21 |
| 31725018 | 5017 HIDEAWAY TRL | TRL | 22 |
| 31725019 | 5018 HIDEAWAY TRL | TRL | 23 |
| 31725020 | 5019 HIDEAWAY TRL | TRL | 24 |
| 31725021 | 5020 HIDEAWAY TRL | TRL | 25 |
| 31725022 | 5021 HIDEAWAY TRL | TRL | 26 |
| 31725023 | 5022 HIDEAWAY TRL | TRL | 27 |
| 31725024 | 5023 HIDEAWAY TRL | TRL | 28 |
| 31725025 | 5024 HIDEAWAY TRL | TRL | 29 |
| 31725026 | 5025 HIDEAWAY TRL | TRL | 30 |
| 31725027 | 5026 HIDEAWAY TRL | TRL | 31 |
| 31725028 | 5027 HIDEAWAY TRL | TRL | 32 |
| 31725029 | 5028 HIDEAWAY TRL | TRL | 33 |
| 31725030 | 5029 HIDEAWAY TRL | TRL | 34 |
| 31725031 | 5030 HIDEAWAY TRL | TRL | 35 |
| 31725032 | 5031 HIDEAWAY TRL | TRL | 36 |
| 31725033 | 5032 HIDEAWAY TRL | TRL | 37 |
| 31725034 | 5033 HIDEAWAY TRL | TRL | 38 |
| 31725035 | 5034 HIDEAWAY TRL | TRL | 39 |
| 31725036 | 5035 HIDEAWAY TRL | TRL | 40 |
| 31725037 | 5036 HIDEAWAY TRL | TRL | 41 |
| 31725038 | 5037 HIDEAWAY TRL | TRL | 42 |
| 31725039 | 5038 HIDEAWAY TRL | TRL | 43 |
| 31725040 | 5039 HIDEAWAY TRL | TRL | 44 |
| 31725041 | 5040 HIDEAWAY TRL | TRL | 45 |
| 31725042 | 5041 HIDEAWAY TRL | TRL | 46 |
| 31725043 | 5042 HIDEAWAY TRL | TRL | 47 |
| 31725044 | 5043 HIDEAWAY TRL | TRL | 48 |
| 31725045 | 5044 HIDEAWAY TRL | TRL | 49 |
| 31725046 | 5045 HIDEAWAY TRL | TRL | 50 |
| 31725047 | 5046 HIDEAWAY TRL | TRL | 51 |
| 31725048 | 5047 HIDEAWAY TRL | TRL | 52 |
| 31725049 | 5048 HIDEAWAY TRL | TRL | 53 |
| 31725050 | 5049 HIDEAWAY TRL | TRL | 54 |
| 31725051 | 5050 HIDEAWAY TRL | TRL | 55 |
| 31725052 | 5051 HIDEAWAY TRL | TRL | 56 |
| 31725053 | 5052 HIDEAWAY TRL | TRL | 57 |
| 31725054 | 5053 HIDEAWAY TRL | TRL | 58 |
| 31725055 | 5054 HIDEAWAY TRL | TRL | 59 |
| 31725056 | 5055 HIDEAWAY TRL | TRL | 60 |
| 31725057 | 5056 HIDEAWAY TRL | TRL | 61 |
| 31725058 | 5057 HIDEAWAY TRL | TRL | 62 |
| 31725059 | 5058 HIDEAWAY TRL | TRL | 63 |
| 31725060 | 5059 HIDEAWAY TRL | TRL | 64 |
| 31725061 | 5060 HIDEAWAY TRL | TRL | 65 |
| 31725062 | 5061 HIDEAWAY TRL | TRL | 66 |
| 31725063 | 5062 HIDEAWAY TRL | TRL | 67 |
| 31725064 | 5063 HIDEAWAY TRL | TRL | 68 |
| 31725065 | 5064 HIDEAWAY TRL | TRL | 69 |
| 31725066 | 5065 HIDEAWAY TRL | TRL | 70 |
| 31725067 | 5066 HIDEAWAY TRL | TRL | 71 |
| 31725068 | 5067 HIDEAWAY TRL | TRL | 72 |
| 31725069 | 5068 HIDEAWAY TRL | TRL | 73 |
| 31725070 | 5069 HIDEAWAY TRL | TRL | 74 |
| 31725071 | 5070 HIDEAWAY TRL | TRL | 75 |
| 31725072 | 5071 HIDEAWAY TRL | TRL | 76 |
| 31725073 | 5072 HIDEAWAY TRL | TRL | 77 |
| 31725074 | 5073 HIDEAWAY TRL | TRL | 78 |
| 31725075 | 5074 HIDEAWAY TRL | TRL | 79 |
| 31725076 | 5075 HIDEAWAY TRL | TRL | 80 |
| 31725077 | 5076 HIDEAWAY TRL | TRL | 81 |
| 31725078 | 5077 HIDEAWAY TRL | TRL | 82 |
| 31725079 | 5078 HIDEAWAY TRL | TRL | 83 |
| 31725080 | 5079 HIDEAWAY TRL | TRL | 84 |
| 31725081 | 5080 HIDEAWAY TRL | TRL | 85 |
| 31725082 | 5081 HIDEAWAY TRL | TRL | 86 |
| 31725083 | 5082 HIDEAWAY TRL | TRL | 87 |
| 31725084 | 5083 HIDEAWAY TRL | TRL | 88 |
| 31725085 | 5084 HIDEAWAY TRL | TRL | 89 |
| 31725086 | 5085 HIDEAWAY TRL | TRL | 90 |
| 31725087 | 5086 HIDEAWAY TRL | TRL | 91 |
| 31725088 | 5087 HIDEAWAY TRL | TRL | 92 |
| 31725089 | 5088 HIDEAWAY TRL | TRL | 93 |
| 31725090 | 5089 HIDEAWAY TRL | TRL | 94 |
| 31725091 | 5090 HIDEAWAY TRL | TRL | 95 |
| 31725092 | 5091 HIDEAWAY TRL | TRL | 96 |
| 31725093 | 5092 HIDEAWAY TRL | TRL | 97 |
| 31725094 | 5093 HIDEAWAY TRL | TRL | 98 |
| 31725095 | 5094 HIDEAWAY TRL | TRL | 99 |
| 31725096 | 5095 HIDEAWAY TRL | TRL | 100 |