FY 2021-22

Annual Engineer's Report
For
Windsor Landscaping & Lighting
Assessment District No. 2

For Final Approval

Town of Windsor
County of Sonoma
State of California

June 2021

Prepared By:
Coastland Civil Engineering, Inc.

FY 2021-22

WINDSOR LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
(Pursuant to the Landscaping and Lighting Act of 1972)

The undersigned respectfully submits, as directed by the Town Council of the Town of Windsor on March 3, 2021, the enclosed Engineer's Report on the 16th of June, 2021.



COASTLAND CIVIL ENGINEERING INC.

By: _____
John L. Wanger, RCE 43148, Exp. 3/31/22

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2021.

By:_____
Maria De La O, Town Clerk, Town of Windsor
Sonoma County, California

I HEREBY CERTIFY that the enclosed Final Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was approved and confirmed by the Town Council of the Town of Windsor, California, on the _____ day of _____, 2021.

By:_____
Maria De La O, Town Clerk, Town of Windsor
Sonoma County, California

I HEREBY CERTIFY that the enclosed Final Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Sonoma on the _____ day of _____, 2021.

By:_____
Maria De La O, Town Clerk, Town of Windsor
Sonoma County, California

ANNUAL ENGINEER'S REPORT FOR
TOWN OF WINDSOR
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT No. 2

(Pursuant to the Landscaping & Lighting Act of 1972)

FY 2021-22

Coastland Civil Engineering, Engineer of Work for the Windsor Landscaping & Lighting Assessment District No. 2 (LLAD-2), Town of Windsor, Sonoma County, California, makes this annual Engineer's Report, as directed by the Town Council on March 3, 2021, by Resolution No. 3655-21, pursuant to Sections 22565 and 22620 of the California Streets & Highways Code for the Windsor Landscaping & Lighting Assessment District No. 2 for Fiscal Year (FY) 2021-22.

The formation of LLAD-2 requires the preparation and filing of an annual Engineer's Report (Report), as dictated by the Landscaping & Lighting Act of 1972.

The purpose of the Report is to present the costs of operating and maintaining the Assessment District improvements for the upcoming fiscal year. The Report includes a description of the improvements to be assessed, the amount of the annual assessments, the maximum annual assessments, a description of each lot or parcel in the district, the amount of the proposed assessment for each parcel, the basis or methodology of the assessment, and a diagram for the assessment district. The Report also must include any proposed annexations or other changes to the Assessment District. This information is updated with each subsequent annual Engineer's Report, as required by the 1972 Act.

Background

Since 1987, the Town of Windsor has utilized the Landscaping and Lighting Special Assessment District (LLAD-1) to fund the operation and maintenance of Town parks, as well as street lighting and landscaping within established zones. The costs to maintain Town park areas are assessed in Zone 1, LLAD-1. Since the late 1990's, the park system has grown significantly. The annual costs to operate and maintain the park improvements have outpaced the annual assessment revenues generated to pay for those increased improvement benefits.

In 2008, the Windsor Landscaping and Lighting Assessment District No. 2 (LLAD-2) was formed to recover the operation and maintenance costs of street landscaping and street lighting improvements, as well as the full cost shares for maintaining the Town parks from new developments. Since 2008, all new developments within the Town have been annexed into both Zone 1 – Parks, of LLAD-1, and LLAD-2. The combination of these two assessments pay for the full cost per parcel for the maintenance of Town parks.

The first development to be annexed into LLAD-2 was for the Shiloh Oaks Subdivision and was designated as Zone 101. Once an assessment district is created, it is possible to annex new areas into existing zone(s) or annex new zones(s) into the district as new subdivisions are developed in the Town. Over the years, additional zones have been added and annexations have occurred.

In FY 2013-14, Zone 106 was dissolved as development conditions changed, and the single parcel of that zone was transferred into Zone 102.

In FY 2014-15, a minimum reserve policy was established for LLAD-2. It was determined that an adequate reserve was between 50% and 60% of the annual Street Components of the assessment for each zone (as described in more detail later in this section). The reserve policy does not apply to Zone 102 as there are no Street Components in that zone.

In FY 2019-20, additional clarification of special benefit versus general benefit was added. Part D of this Report, Method of Apportionment of Assessment, includes further discussion of the special and general benefits conferred by the specific improvements and services within each Zone.

Proposition 218 and Special Benefits

In 1996, California voters approved Proposition 218 which grants local governments the ability to create assessment districts, and to levy and collect assessments. This law stipulates that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred upon that parcel. "Special benefit" is defined as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.

The Annual Engineer's Report must identify the special benefits conferred upon assessed parcels through the improvements and services funded by the Assessment District. The Report must also identify any general benefit conferred upon the public at large by those same improvements and services. The annual costs of the assessed improvements and services must be apportioned between special and general benefits. The costs attributed to a general benefit may not be assessed and must be funded through other sources.

In the case of LLAD-2, "improvements and services" primarily refers to park maintenance, landscaping or street lighting in identified areas and the operation and maintenance thereof.

In general, the special benefits provided by maintained Town parks include:

- Enhanced desirability of properties through association with the improvements,
- Readily accessible opportunity to visit and enjoy parks,
- Improved attractive entrances into the Town and community buildings,
- Improved aesthetic appeal of the town, and
- Improved air quality from additional vegetation.

In general, the special benefits provided by maintained landscaping include:

- Enhanced desirability of properties through association with the improvements,
- Improved aesthetic appeal of the neighborhood, and
- Improved air quality from additional vegetation.

In general, the special benefits provided by maintained street lighting include:

- Enhanced pedestrian safety,

- Enhanced vehicle safety, and
- Enhanced security to properties.

Each parcel within a zone receives a particular and distinct special benefit from the maintenance of the parks, landscaping and/or lighting within that zone even though the park, landscaping or lighting may not be adjacent to each parcel. Although members of the public may walk or drive through a zone and appreciate the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large.

In the case where assessed improvements confer both special benefits to the parcels within a zone as well as general benefits to the public at large, the portion of each type of benefit must be quantified, and the costs apportioned accordingly. The discussion of such conditions, should they occur, is presented in this Report.

LLAD-2 Components

The method by which the costs of assessed improvements are distributed to the parcels within a zone depends on how the special benefits of those improvements are conferred upon each parcel. LLAD-2 uses three distinct methods for distributing costs relating to: Parcel Street Components, Acreage Street Components, and the Park Components.

Parcel Street Component

The Parcel Street Component of a zone's budget is used for improvements such as street landscaping and street lighting that confer benefits to each parcel approximately equally. The costs of operating and maintaining those improvements, therefore, are spread evenly to the developable parcels within the zone. Vacant and undevelopable parcels, such as landscape strips and property used entirely for open space, do not receive benefits for landscaping or street lighting and are not assessed.

The total assessment cost per parcel for Parcel Street Components is found by dividing the total Parcel Street Component budget of the zone by the total number of developable parcels within the zone.

Acreage Street Component

The Acreage Street Component of a zone's budget is used for improvements where parcels receive benefits from the assessed improvements in proportion to their parcel size.

In the cases where lot sizes and shapes vary significantly, larger parcels may have the most frontage area and the smaller parcels the least. In these instances, the most equitable method of apportionment is to spread the costs for street improvement component by the size (acreage) of each parcel.

The Acreage Street Component cost per acre is found by dividing the total assessment cost for the street component of the zone by the total acreage within the zone. The

Acreage Street Component cost for each parcel is found by multiplying the Acreage Street Component cost per acre by the acreage of each parcel.

Park Component

The Park Component is used to allow the Town to obtain the full share of Town park costs from new developments. The Town parks include 20 neighborhood and community parks and trails and 6 landscaping areas within the Town of Windsor.

All properties of LLAD-2 are already assessed in Zone 1 of LLAD-1 to pay a portion of their share of the costs to operate and maintain Town parks. The LLAD-1 Zone 1 assessment, however, does not cover the complete cost of parks. The purpose of the Park Component is to recover the remaining portion of park costs from each parcel in LLAD-2.

Knock-down Replacement Fund

All zones in this assessment district, except for Zone 102, have a Knock-down Replacement Fund that is built up incrementally year after year to cover the replacement cost of streetlights knocked down in an accident. This fund accumulates to the full estimated cost to replace 10% of the street lights maintained by the specific zone, with a minimum of 1, at a cost of $5,000 per light. Once the fund reaches the full replacement cost, the Knock-down Replacement Fund assessment becomes zero until a knock-down occurs, costs are expended to replace the street light, and the fund needs to be rebuilt. If excess annual reserves exist and the Street Light Replacement Fund has been satisfied, any annual reserves beyond the minimum established will be used to reduce the annual assessment.

Maximum Annual Assessment and Consumer Price Index

Every zone with a Park Component has been designated a Maximum Annual Assessment which limits the amount that the District can assess without going through a balloting process. The Maximum Annual Assessment is based upon estimates of the maximum population of the Town of Windsor at build out and its Town-wide park system facilities.

LLAD-2 includes an allowance for an annual increase to the estimated Maximum Annual Assessments in accordance with the annual Consumer Price Index (CPI) to take inflation into account. The annual CPI is based on the All Urban Consumers (San Francisco Area) CPI from the U. S. Department of Labor, Bureau of Labor Statistics. All new zones to be annexed into this district shall include an allowance for an annual increase to the Maximum Annual Assessments in accordance with the same CPI.

An annual CPI adjustment to the Maximum Annual Assessment is not mandatory. It is considered annually by the Town Council. If an annual Report recommends an assessment that is less than the sum of the prior year's estimated maximum annual assessment adjustments at build out plus an adjustment up by the latest annual CPI, notices shall not be required to be sent, nor shall a vote be required from the impacted property owners. If, however, an annual Report recommends an assessment that exceeds the sum of the prior year's estimated maximum annual assessment adjustments plus an adjustment up by the latest annual CPI, noticing and/or voting shall be required

from the impacted property owners for the proposed increase in accordance with the applicable provisions.

The latest annual CPI adjustment is from 2020 and is +2.00%. In order to keep up with inflation, the annual CPI adjustment will be applied to each maximum assessment for each zone for FY 2021-22.

FISCAL YEAR 2021-22

Proposed Changes

For FY 2021-22, the following changes are proposed for LLAD-2:

- Maximum annual assessments will be increased by the Consumer Price Index inflation rate of +2.00%.
- One development is proposed for annexation into existing Zone 102 – Supplemental Parks

The following sections include a description of each zone with their associated budgets and assessments.

Zone 101 – Shiloh Oaks Development

Zone 101 of LLAD-2 was formed to recover costs for the operation and maintenance of street landscaping and street lighting improvements located in public rights of way of the Shiloh Oaks development. There are 7 street lights and approximately 21,000 square feet of street landscaping along the south side of Pruitt Avenue and along both sides of Caletti Avenue within the Shiloh Oaks subdivision. Currently, there are three large parcels of varying size. At ultimate build out, additional streets with landscaping and lighting are planned for construction within the existing limits of the Shiloh Oaks subdivision.

The three parcels of Zone 101 receive direct and special benefits from the landscaping and street lighting, which include enhanced desirability of properties within the zone, improved aesthetic appeal of the neighborhood, improved air quality due to increased vegetation, and enhanced safety and security for the neighborhood, pedestrians, and vehicles due to improved lighting.

Although members of the general public may walk or drive through a zone and appreciate the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 101.

The budget for Zone 101 covers the operation and maintenance of the street lights and landscaping, including utility, replacement, administrative, and incidental costs. Due to the varying size and shape of parcels at this time, the most equitable method of apportionment is to use the Acreage Street Component, which distributes the costs of street landscaping and lighting based on the size (acreage) of each parcel. See Part B, Table 1, for the Acreage Street Component assessment cost per parcel unit for Zone 101.

Parcels in this development also specifically benefit from the LLAD-1 parks and therefore include a Park Component. Zone 101 parcels receive direct and special benefits from access to Town parks, which include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The costs of park maintenance is spread to all parcels in Zone 101 on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology

used in the LLAD-1 (See Part D of this report). See Part B, Table 1, for the Park Component assessment per ESD for Zone 1.

During FY 2015-16, a General Fund loan of $14,511.52 was required by this zone. This loan was due to multiple breaks in an irrigation line that were not detected for a period of time causing higher water costs than expected. After using all unencumbered Zone 101 funds, including the available street light reserve fund, a General Fund loan was required to cover the remaining balance. Assessments will be set at their maximum, or near maximum allowed level annually until loan reimbursement has been completed. The annual reimbursement is typically the revenue generated less the annual budget needs. The satisfaction of the Knock-down Replacement fund will be put on hold until the loan has been repaid in full. At that time, the assessments for the Street Light Replacement fund will restart.

The total proposed Zone 101 budget for FY 2021-22 is $33,654.05. This budget reflects a 4.5% increase over last year and includes a $715 payment towards the 2015-16 General Fund loan. Reserves for this zone are at zero due to the water utility expense of FY 2015-16. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessment: A maximum annual assessment was determined based on the street configuration shown on Parcel Map 05-24 for the Shiloh Oaks development. Per the Parcel Map, additional streets may be built within this development (shown as "future streets" on the Parcel Map.) If the future streets are built, additional landscaping and lighting maintenance cost will be incurred in Zone 101. To account for this additional cost, a maximum annual assessment "at build out" was determined under the assumption that future street and lighting improvements would be installed similar in proportion, quantity and quality to those installed with PM 05-24.

Assessments for future streets will not be levied against any parcel within this zone until those future streets are constructed and accepted by the Town. If it is determined at some time in the future all future streets shown on PM 05-24 for the Shiloh Oaks development will not be built, consideration should be given to reducing the estimated maximum annual assessment at build out to reflect operation and maintenance expenses for only those streets that have (or will) be built. Until any additional future streets are constructed, the actual annual assessments will be based on the as-incurred benefit of the operation and maintenance of the current street configuration as determined during the annual proceedings.

The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22. The maximum annual Total Street Component assessment based on PM 05-24 is proposed to be $33,401.37 (for 44.12 acres). The maximum annual Total Street Component assessment at build-out is proposed to be $107,981.15 for Zone 101 (for 39.85 acres). The maximum annual Park Component assessment will be $267.23 per ESD. As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 101.

Zone 102 – Miscellaneous Supplemental Parks

In FY 2009-10, there was one new development, Parcel Map 07-22 (Shook & Waller), that met the Town criteria for annexation into LLAD-2. This subdivision did not add new street lights or back-on landscaping, however its development was anticipated to increase the usage of the Town Parks. Therefore, a new Zone 102 was created for LLAD-2 with a Park Component only. Additional developments with similar conditions have subsequently also been annexed into Zone 102.

Parcels in Zone 102 receive special benefits from the LLAD-1 parks and therefore include a Park Component. The direct and special benefits from access to Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The costs of park maintenance are spread to all parcels in Zone 102 on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1, for the Park Component assessment per ESD for Zone 1.

For the fiscal year 2021-22 there is one new development, Carol Shelton Winery, Town File Number UP/DR 19-21, proposed for annexation into Zone 102.

The total proposed Zone 102 budget for FY 2021-22 is $1,478.40. This is an increase from the FY 2020-21 budget due to the proposed annexation, development of various parcels and an increase in the full park assessment this year. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessment: The proposed CPI increase revises the FY 2021-22 maximum annual Park Component assessment in this zone to $267.23 per ESD.

For previously annexed parcels, current fiscal year assessments are at or below the maximum annual amounts and no notices are required.

Zone 103 – Windsor Redwoods

In FY 2010-11, Zone 103 was formed to recover costs associated with the Windsor Redwoods development, an affordable housing development with 65 apartments on approximately 2.7 acres. Street lighting system improvements originally included nine new street lights located in public street rights of way that specifically benefit the Windsor Redwoods development. With the development of the adjacent parcel (now Esposti Park Place, Zone 112), one light was relocated and became the responsibility of the adjacent parcel. Windsor Redwoods is now responsible for eight streetlights. The boundaries of Zone 103 are contiguous with the boundaries shown on the improvement plans associated with this development (see the assessment diagram included near the end of this report).

The parcels of Zone 103 receive direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles. Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer

a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 103.

The budget for Zone 103 covers the operation and maintenance of the street lights, including incidental costs. As there will only be a single parcel within this development, and the benefit is to the entire parcel equally, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B, Table 1 for the current year Zone 105 Parcel Street Component assessment per parcel unit.

The single parcel in this development also specifically benefit from the LLAD-1 parks and therefore include a Park Component. The Zone 103 parcel receives direct and special benefits from access to Town parks, which include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The costs of park maintenance is spread to all parcels in Zone 103 on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1, for the Park Component assessment per ESD for Zone 1.

The total proposed Zone 103 budget for FY 2021-22 is $7,224.38. This is an 8.5% increase from last year's budget. The Street Light Replacement fund is fully satisfied at this time. As the ending fiscal year annual reserve is anticipated to be above the required reserve policy limits, a portion of the excess is being used to reduce the annual Street Component assessment to zero for FY 2021-22. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The applied CPI increase revises the maximum annual Total Street Component assessment to $7,335.03, and the Maximum Annual Park Component assessment to $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 103.

Zone 104 – Manzanita Subdivision

The Manzanita Subdivision is a Burbank Housing development that consists of 22 separate properties. Zone 104 was formed in FY 2010-11 to recover costs associated with the operation and maintenance and other incidental costs associated with the street lighting system improvements (including 6 lights) located in public rights of way that specifically benefit the Manzanita Subdivision development. No additional Town maintained landscaping is planned within the existing limits of Manzanita Subdivision. The boundaries of Zone 104 are contiguous with the boundaries shown on the Final Map associated with this development (see the assessment diagram included near the end of this report).

The budget for Zone 104 covers the operation and maintenance of street light(s) within the public right of way, including incidental costs. The parcels of Zone 104 receive direct

and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 104.

The 22 parcels are generally equally sized and the lights evenly spaced, making the benefit to each parcel equal. Therefore, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B, Table 1 for the current year, Zone 104 Parcel Street Component assessment per parcel unit.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 104 budget for FY 2021-22 is $3,799.84. This is a decrease of 9.5% from last year's budget. The Street Light Replacement fund is fully satisfied at this time. As the ending fiscal year annual reserve is anticipated to be above the required reserve policy limits, a portion of the excess is being used to reduce the annual Street Component assessment for FY 2021-22. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component for the zone will be $5,950.99. The maximum annual Park Component assessment will be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 104.

Zone 105 – G&C Auto Body

The G&C Auto Body development is a single parcel developed for commercial use. Two new street lights were installed with this development that will be maintained by the Town. No additional Town maintained landscaping is planned within the existing limits of the G&C Auto Body (Zone 105) development. Zone 105 within LLAD-2 was formed in 2010-11 to recover costs associated with the operation and maintenance and other incidental costs associated with the street lighting system improvements located in public street rights of way in the G&C Auto Body development. The boundaries of Zone 105 are

contiguous with the boundaries shown on the improvement plans associated with this development (see the assessment diagram included near the end of this report).

Zone 105 receives direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles. Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 105.

The budget for Zone 105 covers the operation and maintenance of the street light(s), including incidental costs. As there will only be a single parcel within this development, and the benefit is to the entire parcel equally, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B, Table 1 for the current year Zone 105 Parcel Street Component assessment per parcel unit.

The parcel in this development also specifically benefits from the LLAD-1 parks and therefore includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to the single parcel in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 105 budget for FY 2021-22 is $584.93. This is a 43.8% decrease from last year's budget. As the ending fiscal year annual reserve is anticipated to be above the required reserve policy limits, a portion of the excess is being used to reduce the annual Street Component assessment for FY 2021-22. It is anticipated that the ending fiscal year annual reserve will be within the reserve policy limits. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22. The maximum annual Total Street Component assessment for the zone will be $2,288.52. The maximum annual Park Component assessment will be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 105.

Zone 107 – Berry Lane (East)

In FY 2014-15, two easterly parcels on Berry Lane were annexed into this new zone and then split per Parcel Map 13-11 (9828 Berry Lane) and Parcel Map 13-12 (9810 Berry Lane). Eventually, the remaining two easterly parcels are anticipated to annex into this zone. One non-annexed parcel is quite large and anticipated to subdivide, making seven

future parcels at buildout. As part of the development, one new street light was added. It is anticipated that ultimately three street lights will be installed within the public right of way (two acorn type and one cobra type) that will specifically benefit all of the easterly parcels on Berry Lane. Lights already exist on the westerly side of the street that will align with the new lights to meet Town Standards for street light spacing.

The boundary of Zone 107 currently includes the parcels within Parcel Map 13-11 and Parcel Map 13-12. The boundary is anticipated to ultimately include seven parcels on the easterly side of Berry Lane (see the assessment diagram included near the end of this report).

Zone 107 receives direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles. Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 107.

The budget for Zone 107 covers the operation and maintenance of the street light(s), including incidental costs. As the parcels within this zone will be relatively equal in size, and the benefit is to each parcel equally, the benefit component is a Parcel Street Component (see Part D of this report). See Part B, Table 1 for the current year Zone 107 Parcel Street Component assessment per parcel unit.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 107 budget for FY 2021-22 is $752.48. This is a 17.3% increase from last year's budget. As the ending fiscal year annual reserve is anticipated to be 48%, slightly below the required reserve policy limits of 50-60%. It is anticipated that the ending fiscal year annual reserve will remain unchanged. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The applied CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual total Street Component assessment for this zone is proposed to be $2,086.56. The maximum annual Park assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 107.

Zone 108 – Bell Village Commercial

In FY 2015-16, the commercial portion of the Bell Village Commercial Center, Town file No. MJS 09-17 Phase 1, was annexed into a new Zone 108. The commercial area includes 4 separate parcels and a common area with 16.5 added street lights as well as roundabout landscaping.

The boundaries of Zone 108 are contiguous with the commercial portion of Town file No. MJS 09-17 Phase 1. The residential area parcel created when the map for Town file No. MJS 09-17 Phase 1 was recorded is not a part of this zone. (See the assessment diagram included near the end of this report).

The roundabout within Zone 108 is located on Old Redwood Hwy and Market Street. The roundabout has four entry/exit points, one of which serves as the main entrance to the Bell Village Commercial Center. The maintained landscaping and lights located within the roundabouts provide special benefits of enhanced desirability of properties through association with the improvements, improved aesthetic appeal of the area, improved air quality from additional vegetation to the parcels within their zone because of the maintained landscaping at their major point of entrance, and enhanced safety for the neighborhood, traffic and pedestrians. The improved aesthetics, safety and security associated with the roundabout landscaping and lighting is also considered to provide a general benefit to the public traveling on Old Redwood Highway and Market Street who are not conducting business with businesses within the zone.

Because the Bell Village Commercial Center's major entryway accounts for 1 out of 4 entry/exit points to the roundabout, they receive ¼ of the total benefits of the roundabout landscaping. Accordingly, the Bell Village Commercial Center will be responsible for ¼ or 25% of the total costs of landscaping and lighting costs of the roundabout. The remaining 75% of the landscaping costs for Zone 108 are considered a general benefit to the Town.

The budget for Zone 108 also includes the operation and maintenance of street light(s) within the public right of way of the Bell Village Commercial Center and the roundabout, including incidental costs. There are 4 pendant lights and 5 up-lights located within the roundabout. Of these, 2 pendant lights and 2.5 up-lights are assessed in this zone. As Bell Village Commercial Center receives ¼ benefit of the roundabout, that would include ¼ of the benefit of the lights. This equates to the value of 1 pendant light (4 times ¼) and 1.25 up-lights (5 times ¼). The remaining 1 roundabout pendant light and roundabout up-light costs included in this zone are considered a general benefit. Zone 108 receives special benefits of and enhanced safety for the neighborhood, traffic and pedestrians from all other lights included in this zone.

Although members of the general public may walk or drive through the commercial center and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 108.

As the lights are evenly spaced, and the benefit is to each parcel equally, the benefit component is a Parcel Street Component (see Part D of this report). See Part B, Table 1 for the current year Zone 108 Parcel Street Component assessment per parcel unit.

The general benefits expenses attributed to this zone (¾ of the roundabout landscaping costs, 1 roundabout pendant light and 1.25 roundabout up-lights) are paid with a general benefit contribution from the General Fund as shown in the budget detail for this zone.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 108 budget for FY 2021-22 is $18,077.03. This is an increase of 14.3% from last year's budget due to increased salary allocation. See Part B for budget detail including the general benefit contribution, and Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The current maximum annual total Street Component assessment is proposed to be $25,072.95. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 108.

Zone 109 – Vintage Oaks on the Town Green

In FY 2015-16, Bell Village Commercial Center, Town file No. MJS 09-17 Phase 1, included a residential area that was annexed into a new Zone 109, known as Bell Village Residential. Improvements in this area were detailed on the subsequent Vintage Oaks on the Town Green plans, and the name of this zone was revised to match. This residential area is one parcel with a projected development of up to 400 apartments with 16.5 added street lights as well as landscaping of a roundabout.

The boundaries of Zone 109 are contiguous with the residential portion of Town file No. MJS 09-17 Phase 1. The southerly, commercial area parcels, created when the map for Town file No. MJS 09-17 Phase 1 was recorded, are not a part of this zone. (See the assessment diagram included near the end of this report).

The roundabout within Zone 109 is located on Old Redwood Hwy and Windsor Road. The roundabout has four entry/exit points, one of which serves as the main entrance Vintage Oaks on the Town Green. The maintained landscaping and lights located within

the roundabouts provide special benefits of enhanced desirability of properties through association with the improvements, improved aesthetic appeal of the area, improved air quality from additional vegetation to the parcels within their zone because of the maintained landscaping at their major point of entrance, and enhanced safety for the neighborhood, traffic and pedestrians. The improved aesthetics, safety and security associated with the roundabout landscaping and lighting is also considered to provide a general benefit to the public traveling on Old Redwood Highway and Windsor Road who are not residing within the zone.

Because the Vintage Oaks on the Town Green's major entryway accounts for 1 out of 4 entry/exit points to the roundabout, they receive ¼ of the total benefits of the roundabout landscaping. Accordingly, the Vintage Oaks on the Town Green will be responsible for ¼ or 25% of the total costs of landscaping and lighting costs of the roundabout. The remaining 75% of the landscaping costs for Zone 109 are considered a general benefit to the Town.

The budget for Zone 109 also includes the operation and maintenance of street light(s) within the public right of way of the Vintage Oaks on the Town Green and the roundabout, including incidental costs. There are 4 pendant lights and 5 up-lights located within the roundabout. Of these, 2 pendant lights and 2.5 up-lights are assessed in this zone. Vintage Oaks on the Town Green receives ¼ benefit of the roundabout, that would include ¼ of the benefit of the lights. This equates to the value of 1 pendant light (4 times ¼) and 1.25 up-lights (5 times ¼). The remaining 1 roundabout pendant light and 1.25 roundabout up-light costs included in this zone are considered a general benefit. Zone 109 receives special benefits of and enhanced safety for the neighborhood, traffic and pedestrians from all other lights included in this zone.

Although members of the general public may walk or drive through the commercial center and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 109.

As the lights are evenly spaced, and the benefit is to each parcel equally, the benefit component is a Parcel Street Component (see Part D of this report). See Part B, Table 1 for the current year Zone 109 Parcel Street Component assessment per parcel unit.

The general benefits expenses attributed to this zone (¾ of the roundabout landscaping costs, 1 roundabout pendant light and 1.25 roundabout up-lights) are paid with a general benefit contribution from the General Fund as shown in the budget detail for this zone.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of

this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 109 budget for FY 2021-22 is $21,972.16. This is an increase of 18.4% from last year's budget due to salary allocation. See Part B for budget detail including the general benefit contribution, and Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed assessments in this zone are as follows for FY 2021-22: The maximum annual total Parcel Street Component assessment for this zone is proposed to be revised to $27,775.04. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 109.

Zone 110 – Holiday Inn

Zone 110 was formed in FY 2015-16 to recover costs associated with two street lights, located in public street right of way, added for the specific benefit of the new 100 room Holiday Inn. The boundaries of Zone 110 are contiguous with the boundaries shown on the improvement plans associated with Town File No. 07-42. (See the assessment diagram included near the end of this report).

The budget for Zone 110 covers the operation and maintenance of the street light(s), including incidental costs. Zone 110 receives direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 110.

As there will only be a single parcel within this development, and the benefit is to the entire parcel equally, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B, Table 1 for the current year Zone 110 Parcel Street Component assessment per parcel unit.

The parcel in this development also specifically benefits from the LLAD-1 parks and therefore includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to the single parcel in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part

D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 110 budget for FY 2021-22 is $5,311.26. This is an 8.4% decrease from last year's budget due to annual hotel occupancy rates. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component assessment for this zone is proposed to be $3,290.94. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 110.

Zone 111 – Russian River Brewing Company

In FY 2015-16, Zone 111 was formed to cover the costs of the Evans/Drew Industrial Phase 2 development. This development was to consist of a single parcel splitting into six separate parcels with four new lights being added that specifically benefit this zone. The parcel was purchased by a new owner, the Russian River Brewing Company, and the proposed development was to remain a single parcel and install only one new light. The boundaries of Zone 111 are contiguous with the boundaries shown on the improvement plans associated with this development, associated with Town File Number 16-10. (See the assessment diagram included near the end of this report).

The budget for Zone 111 covers the operation and maintenance of the street light within the public right of way, including incidental costs. Zone 111 receives direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 111.

As there will be only one parcel and the benefit is to the entire parcel, the benefit component is a Parcel Street Component (see Part D of this report). See Part B, Table 1 for the current year, Zone 111 Parcel Street Component assessment per parcel unit.

The parcel in this development also specifically benefits from the LLAD-1 parks and therefore includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to the single parcel in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part

D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 111 budget for FY 2021-22 is $458.82. This is a 7.7% increase from last year's. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component assessment for the zone is proposed to be $4,234.23. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 111.

Zone 112 – Esposti Park Place

In FY 2016-17, Zone 112 was formed to recover costs associated with the Esposti Park Place development, a 36-unit, multi-family apartment project. Street lighting system improvements include eight street lights located in the public street rights of way added or relocated for the specific benefit of this development. The boundaries of Zone 112 are contiguous with the boundaries shown on the improvement plans associated with per Town File DRR 12-28. (See the assessment diagram included near the end of this report).

The budget for Zone 112 covers the operation and maintenance of the street light within the public right of way, including incidental costs. Zone 112 receives direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 112.

As there will only be a single parcel within this development and the benefit is to the entire parcel equally, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B, Table 1 for the current year, Zone 112 Parcel Street Component assessment per parcel unit.

The parcel in this development also specifically benefits from the LLAD-1 parks and therefore includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to the single parcel in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part

D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 112 budget for FY 2021-22 is $4,981.98. This is a 16.3% decrease over last year's budget as the street light replacement reserve fund was satisfied in FY 2020-21. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component assessment for this zone is proposed to be $7,101.76. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 112.

Zone 113 – Victoria Oaks

In FY 2016-17, Zone 113 was formed to recover the costs associated with the Victoria Oaks development. Victoria Oaks was a three-parcel subdivision that became an 89-lot development.

This zone includes a small open space lot dedicated to the Town as well as the Victoria Oaks Pool Creek Linear Park and Trail, and back-on landscaping along Victory Lane and Hembree Lane.

At this time, the Victoria Oaks Pool Creek Linear Park and Trail specifically benefits Victoria Oaks. Eventually, as future development occurs in the surrounding area, this linear park and path will be improved and connect with adjacent parks and paths. At that time, the specific benefit to Victoria Oaks changes to a general Town-wide benefit and the maintenance responsibility of this area will be shifted to LLAD-1, Zone 1 (parks). For now, this area specifically benefits Victoria Oaks. Up to 52 street lights, located in public street right of way, are being added for the benefit of this development. The boundaries of Zone 113 are contiguous with the boundaries shown on the improvement plans associated with Town File No. MJS 05-28. (See the assessment diagram included near the end of this report).

For FY 2021-22, the number of street lights within Zone 113 was reduced from 52 to 46, based on Town utility billing review and field verification. This change reduced the Knockdown Replacement Fund needed for Zone 113 from $30,000 to $25,000 (See Knockdown Replacement Fund on page 6 for an explanation of this calculation). At the time of the change, the Knockdown Fund had a balance of $27,866, which was $2,866 over the $25,000 now required for the fund. Because excess funds in the Knockdown Replacement Fund are not allowed, the excess $2,866 was transferred to the zone's annual reserves and the budget item for Knockdown Replacement Fund became $0 until a knockdown occurs.

The parcels within Zone 113 receive direct and special benefits from the landscaping and street lighting, which include enhanced desirability of properties within the zone, improved aesthetic appeal of the neighborhood, improved air quality due to increased vegetation, and enhanced safety and security for the neighborhood, pedestrians, and vehicles due to improved lighting.

Although members of the general public may walk or drive through a zone and appreciate the enhanced aesthetics associated with the landscaping and the improved safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 113.

The 89 parcels are generally equally sized and the lights evenly spaced, making the benefit to each parcel equal. Therefore, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B, Table 1 for the current year Zone 113 Parcel Street Component assessment per parcel unit.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 113 budget for FY 2021-22 is $46,581.90. This is a 43.2% increase from last year's budget due to increased salary allocations. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component assessment for this zone is proposed to be $79,815.14. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 113.

Zone 114 – Overlook

In FY 2016-17, Zone 114 was formed to recover costs associated with the operation and maintenance of street lighting system improvements in the Overlook subdivision, as shown in the Town File No. MJS 98-42 plans. Three street lights, located in public street right of way, are being added for the benefit of this development. The boundaries of Zone 114 are contiguous with the boundaries shown on the improvement plans associated with this development. (See the assessment diagram included near the end of this report).

The budget for Zone 114 covers the operation and maintenance of the street light within the public right of way, including incidental costs. The parcels within Zone 114 receive direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 114.

As the 12 parcels within this zone will be relatively equal in size, the lights equally spaced and the benefit is to each parcel equally, the benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B Table 1 for the current year, Zone 114 Parcel Street Component assessment per parcel unit.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 114 budget for FY 2021-22 is $777.72. This is a 61.4% decrease from last year's budget as the street light replacement reserve fund was satisfied in FY 2020-21. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component assessment for this zone is proposed to be $3,825.43. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 114.

Zone 115 – Los Amigos Subdivision

In FY 2017-18, Zone 115 was formed to recover costs associated with the operation and maintenance and other incidental costs associated with the street lighting system improvements associated with the Los Amigos Subdivision plans. Specifically, six street lights located in public street rights of way and added for the benefit of this development. The boundaries of Zone 115 are contiguous with the parent parcel of this development,

associated with Town File No. 14-20 and as shown on the final map of this subdivision (APN 161-050-068).

The budget for Zone 115 covers the operation and maintenance of the street light within the public right of way, including incidental costs. The parcels within Zone 115 receive direct and special benefits from street lighting, which include enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the enhanced safety associated with the street lighting, this does not necessarily confer a general benefit to the public at large, and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within Zone 115.

While the parcels within this zone are not equal in size, the spacing of the lights and the benefit to each parcel is basically equal as they are all single-family dwelling unit parcels. The benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this report). See Part B Table 1 for the current year, Zone 115 Parcel Street Component assessment per parcel unit.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 115 budget for FY 2021-22 is $1,531.60. This is a 24.5% decrease from last year's budget. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22: The maximum annual Total Street Component assessment for this zone is proposed to be $6,590.25. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As current fiscal year assessments are at or below the maximum annual amounts, no notices are required for Zone 115.

Zone 116 – Windsor Veterans Village

In FY 2020-21, Zone 116 was formed to recover costs associated with the operation and maintenance and other incidental costs associated with the street lighting system improvements associated with the Windsor Veterans Village, Town File No. UP/DRR 17-18. These plans consist of extending a residential street and adding 60 apartments to the westerly parcel. The easterly parcel will remain vacant. Specifically, thirteen street

lights, located in public street rights of way, are being added for the benefit of this development. (See the assessment diagram included near the end of this report).

Due to the varying size of the parcels at this time, the most equitable method of apportionment is to use the Acreage Street Component, which distributes the costs of street lighting based on the size (acreage) of each parcel. As a roadway will be added between these two parcels and the final size of each parcel is still unknown, the maximum assessment will be determined for the zone and not by acre at this time. See Part B Table 1 for the current year, Zone 116 Acreage Street Component assessment cost per parcel for Zone 116.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this zone includes a Park Component. The special benefits provided by Town parks include enhanced desirability of properties through association with the parks, improved attractive entrances into the Town and community buildings, improved aesthetic appeal of the town, and improved air quality from additional vegetation. The cost of park maintenance is spread to all parcels in this zone on the basis of Equivalent Single-family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year, Park Component assessment per ESD.

The total proposed Zone 116 budget for FY 2021-22 is $3,532.08. This is a 16.5% decrease from last year's budget. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone as follows for FY 2021-22. The maximum annual Total Street Component assessment for this zone is proposed to be $5,126.52. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As the assessment will be a new assessment for Zone 116, notices will be sent and a vote will be required from the impacted property owners.

Zone 117 – 330 Arata Lane

In FY 2020-21, Zone 117 was formed to recover costs associated with the operation and maintenance and other incidental costs associated with the street lighting system improvements associated with the 330 Arata Lane Subdivision plans for 6 lots and 1 remainder parcel. Specifically, two street lights, located in public street rights of way, are being added for the benefit of this development. The boundaries of Zone 117 are contiguous with the boundaries shown on the plans for 330 Arata Lane, Town File No. MJS/UP 15-30 development. (See the assessment diagram included near the end of this report).

While the 7 parcels within this zone are not equal in size, the spacing of the lights and the benefit to each parcel is basically equal. The benefit component will be a Parcel Street Component where the benefit amount is spread on a per parcel basis (see Part D of this

report). See Part B Table 1 for the current year, Zone 117 Parcel Street Component assessment per parcel unit.

The parcels in this development also specifically benefit from the LLAD-1 parks and therefore this Zone includes a Park Component. This amount is spread to all parcels in this Zone on the basis of Equivalent Single-Family Dwelling (ESD) units. This is the same methodology used in the LLAD-1 (See Part D of this report). See Part B, Table 1 for the current year Zone 117 Park Component assessment per ESD.

The total proposed Zone 117 budget for FY 2021-22 is $1,461.58. This is a 34.3% decrease from last year's budget. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Maximum Annual Assessments: The proposed CPI increase revises the assessments in this zone for FY 2021-22. The maximum annual Total Street Component assessment for this zone is proposed to be $2,984.52. The maximum annual Park Component assessment is proposed to be $267.23 per ESD.

As the assessment will be a new assessment for Zone 117, notices will be sent and a vote will be required from the impacted property owners.

FY 2021-22 Engineer's Report Format

This Engineer's Report consists of 6 Parts as follows:

PART A - **Plans and Specifications –** This portion of the Engineer's Report describes any plans and specifications that may be needed for the installation of the improvements. If plans and specifications exist, they are filed with the Town Clerk. Although separately bound, the plans and specifications are part of this Engineer's Report and are included in it by reference.

PART B - **Budget Cost Estimate –** Budget cost estimates associated with the operations and maintenance of the described improvements. In addition to an overall budget summary, a detailed FY 2021-22 Budget sheet and a FY 2021-22 Summary of Fund Balance is provided.

PART C - **Assessment Roll –** A listing of the annual assessment on each benefited parcel of land within the Assessment District. The assessment amount is the estimated cost each parcel will contribute during FY 2021-22 towards the operation and maintenance of the improvements within the Assessment District.

PART D - **Method of Apportionment of Assessment –** A statement of the method used by Engineer of Work to determine the amount proposed to be assessed against each parcel within the Assessment District.

PART E - **Property Owners List –** A list of the names and addresses of the owners of real property within this Assessment District, as shown on the last equalized assessment roll for taxes. The Assessor Parcel Number (A.P.N.) keys the list into the Assessment Roll of Part C.

PART F - **Assessment Diagram –** The Assessment Diagram (map) showing all of the parcels of real property within the Zone of the Assessment District. The assessment number keys the diagram Part C – Assessment Roll.

Appendix 1 -Existing Windsor Landscaping and Lighting Special Assessment District Budget for Zone 1 – The Zone 1 (Parks) Budget for FY 2021-22 showing the line item budget, total ESD's and the full cost per ESD to operate and maintain all areas within Zone 1 (Parks) of the existing Windsor Landscaping and Lighting Special Assessment District.

PART A

PLANS AND SPECIFICATIONS

The plans and specification showing improvements for Assessment District Zones 101-117 are on file at the Town offices.

The Assessment District has accepted the landscaping and streetlights located in various public rights-of-way for maintenance purposes. Maintenance may include repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code for the life of the Assessment District. In addition, the operation and maintenance of the park facilities as described in Zone 1 of this Engineer's Report is included in the Assessment District.

PART B
FY 2021-22 Budget Cost Estimates

Part B includes the detailed budgets for each zone for FY 2021-22.

The total budget summary for Windsor Landscaping and Lighting Assessment District No. 2 is as follows:

Zone	As Filed With the Town	As Preliminarily Approved	As Finally Approved At the Public Hearing
Zone 101	$33,654.05	$33,654.05	$
Zone 102	$1,478.40	$1,478.40	$
Zone 103	$7,224.38	$7,224.38	$
Zone 104	$3,799.84	$3,799.84	$
Zone 105	$584.93	$584.93	$
Zone 107	$752.48	$752.48	$
Zone 108	$18,077.03	$18,077.03	$
Zone 109	$21,972.16	$21,972.16	$
Zone 110	$5,311.26	$5,311.26	$
Zone 111	$458.82	$458.82	$
Zone 112	$4,981.98	$4,981.98	$
Zone 113	$46,581.90	$46,581.90	$
Zone 114	$777.72	$777.72	$
Zone 115	$1,531.60	$1,531.60	$
Zone 116	$3,532.08	$3,532.08	$
Zone 117	$1,461.58	$1,461.58	$
Total	**$152,180.21**	**$152,180.21**	

A summary of the FY 2021-22 assessment components by Zone in table format is as follows:

TABLE 1 FY 2021-22 Assessments			
Zone	**Acreage Street Component (per Acre)**	**Parcel Street Component (per Parcel Unit)**	**Park Component (per ESD)**
Zone 101	$757.04	n/a	$84.48
Zone 102	n/a	n/a	$84.48
Zone 103	n/a	$733.18	$84.48
Zone 104	n/a	$63.24	$84.48
Zone 105	n/a	$135.96	$84.48
Zone 107	n/a	$103.64	$84.48
Zone 108	n/a	$2,208.42	$84.48
Zone 109	n/a	$11,830.10	$84.48
Zone 110	n/a	$1,636.38	$84.48
Zone 111	n/a	$374.34	$84.48
Zone 112	n/a	$1,940.70	$84.48
Zone 113	n/a	$471.66	$84.48
Zone 114	n/a	$693.24	$84.48
Zone 115	n/a	$1,447.12	$84.48
Zone 116	$353.60	n/a	$84.48
Zone 117	n/a	$1,377.10	$84.48

A breakdown of the FY 2021-22 revenue and budget by Zone in table format is as follows:

TABLE 2

FY 2021-22 Revenue and Budget

	Acreage Street Component Revenue	Parcel Street Component Revenue	Park Component Revenue	Reserves Used	General Benefit Contribution	Total Budget
Zone 101	$33,400.61	$0.00	$253.44	$0.00		$33,654.05
Zone 102	$0.00	$0.00	$1,478.40	$0.00		$1,478.40
Zone 103	$0.00	$733.18	$5,491.20	$1,000.00		$7,224.38
Zone 104	$0.00	$1,391.28	$1,858.56	$550.00		$3,799.84
Zone 105	$0.00	$135.96	$168.96	$280.01		$584.93
Zone 107	$0.00	$414.56	$337.92	$0.00		$752.48
Zone 108	$0.00	$8,833.68	$1,098.24	$0.00	$8,145.11	$18,077.03
Zone 109	$0.00	$11,830.10	$42.24	$0.00	$10,099.82	$21,972.16
Zone 110	$0.00	$1,636.38	$3,674.88	$0.00		$5,311.26
Zone 111	$0.00	$374.34	$84.48	$0.00		$458.82
Zone 112	$0.00	$1,940.70	$3,041.28	$0.00		$4,981.98
Zone 113	$0.00	$41,977.74	$4,604.16	$0.00		$46,581.90
Zone 114	$0.00	$693.24	$84.48	$0.00		$777.72
Zone 115	$0.00	$1,447.12	$84.48	$0.00		$1,531.60
Zone 116	$3,447.60	$0.00	$84.48	$0.00		$3,532.08
Zone 117	$0.00	$1,377.10	$84.48	$0.00		$1,461.58
Total	**$36,848.21**	**$72,785.38**	**$22,471.68**	**$1,830.01**	**$18,244.93**	**$152,180.21**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 101 - Shiloh Oaks

Account Prefix: 151-00-91		FY 2020-21	FY 2021-22
ACREAGE STREET COMPONENT (Costs spread by acre)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
	Number of Street Lights: 7		
4335-101	Maintenance	$0.00	$0.00
4335-101	Street Light Replacement#	$0.00	$0.00
4487-101	Utilities	$1,000.00	$1,150.00
	Subtotal Street Lights	**$1,000.00**	**$1,150.00**
Maintenance & Operations: Street Landscaping			
4250-101	Meetings/Conferences/Travel	$10.00	$10.00
4315-101	Gas/Oil/Diesel	$120.00	$120.00
4325-101	Vehicle Maintenance	$75.00	$75.00
4330-101	Equipment Maintenance	$75.00	$75.00
4335-101	Maintenance - Structure and Improvements	$705.00	$705.00
4370-101	Materials and Supplies	$226.00	$476.00
4435-101	Operational Expense	$200.00	$200.00
4452-101	Contract Services	$900.00	$550.00
4487-101	Utilities	$4,460.00	$5,460.00
	Subtotal Street Landscaping	**$6,771.00**	**$7,671.00**
	TOTAL STREET LIGHTS & LANDSCAPING MAINT. & OPERATIONS	**$7,771.00**	**$8,821.00**
Loan Reimbursement			
151-1350-000	General Fund FY 2014-15 Loan Reimbursement*	$1,000.00	$715.00
Professional, Administrative and Special Services			
4210-101	Administrative Overhead	$0.00	$0.00
4450-101	Coastland Civil Engineering-Assessment Engr. Services	$6,559.80	$6,744.15
	Subtotal Professional, Administrative and Special Services	**$6,559.80**	**$6,744.15**
Personnel			
4110-101	Regular Positions Pay	$10,865.00	$11,794.72
4120-101	Extra-help	$0.00	$0.00
4150-101	Fringe Benefits	$5,720.00	$5,274.65
	Subtotal Personnel	**$16,585.00**	**$17,069.37**
	TOTAL PROFESSIONAL, ADMIN & SPEC. SERV, PERSONNEL & LOAN	**$24,144.80**	**$24,528.52**
	TOTAL	**$31,915.80**	**$33,349.52**
	Contingency	$46.48	$51.09
TOTAL ACREAGE STREET COMPONENT EXPENSES		**$31,962.28**	**$33,400.61**
Contribution from Reserves		$0.00	$0.00
TOTAL ACREAGE STREET COMPONENT COSTS		**$31,962.28**	**$33,400.61**
TOTAL ACREAGE STREET COMPONENT REVENUE		**$36,117.37**	**$33,400.61**
	Total Acreage	44.12	44.12
	Assessment per Acre	**$724.44**	**$757.04**

Current acreage per PM 05-24 = 44.12; Future buildout acreage = 39.85			
2020-21 Max. Annual Total Street Component assessment for Zone 101 (44.12 ac)		$32,746.44	
2020-21 Max. Annual Total Street Component assessment at Buildout (39.85 ac)		$105,863.87	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 101 (44.12 ac)			$33,401.37
2021-22 Max. Annual Total Street Component assessment at Build Out (39.85 acres)			$107,981.15

* General Fund Loan of $14,511.52 required in FY 2015-16. See Summary of Fund Balance Sheet.

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 101 - Shiloh Oaks

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**3.00**	**3.00**
TOTAL PARK COMPONENT EXPENSES	**$229.92**	**$253.44**
TOTAL PARK COMPONENT REVENUE	**$229.92**	**$253.44**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 101 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Acreage Street Component + Park Component Expenses - Zone 101	**$32,192.20**	**$33,654.05**
Total Acreage Street Component + Park Component Revenue - Zone 101	**$32,192.20**	**$33,654.05**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 101 - Shiloh Oaks

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$0.00**
# **Estimated Street Light Replacement Carryover Reserve as of July 1**	**$0.00**
Estimated Revenue for Annual Expenditures	**$33,654.05**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$33,654.05**
Estimated Annual Expenditures	**$32,939.05**
Estimated Street Light Replacement Expenditures	**$0.00**
** **General Fund Loan Reimbursement**	**$715.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$0.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$0.00**

* Required street light replacement reserve equals $5,000 per light for 10% of lights (min. 1) at this time.

Funding of this reserve is postponed until the General Fund Loan has been reimbursed.

** A General Fund Loan of $14,511.52 was required in FY 2015-2016. Reimbursement started in FY 2016-2017.

FY 2015-16 Loan:	$14,511.52
FY 2016-17 Reimbursement	$2,243.38
FY 2017-18 Reimbursement	$2,500.00
FY 2018-19 Reimbursement	$2,500.00
FY 2019-20 Reimbursement	$0.00
FY 2020-21 Reimbursement	$1,000.00
FY 2021-22 Reimbursement	$715.00
Balance Due at end of FY 2021-22	$5,553.14

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 102 - Miscellaneous Supplemental Parks

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**9.50**	**17.50**
TOTAL PARK COMPONENT EXPENSES	**$728.08**	**$1,478.40**
TOTAL PARK COMPONENT REVENUE	**$728.08**	**$1,478.40**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

Note: There is no Street Component assessment for Zone 102

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 102 - Miscellaneous Supplemental Parks

	FY 2021-22
Estimated Reserve Fund as of July 1	**$0.00**
Estimated Revenue	**$1,478.40**
Estimated Interest Earned	**$0.00**
TOTAL ESTIMATED FUNDS AVAILABLE	**$1,478.40**
TOTAL ESTIMATED EXPENDITURES	**$1,478.40**
ESTIMATED RESERVE FUND BALANCE (at End of Fiscal Year)	**$0.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 103 - Windsor Redwoods

Account Prefix: 151-00-93		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
Number of Street Lights:	8		
4335-303 Maintenance		$0.00	$0.00
4335-303 Street Light Replacement		$0.00	$0.00
4487-303 Utilities		$1,200.00	$1,250.00
Subtotal Street Lights		**$1,200.00**	**$1,250.00**
Professional, Administrative and Special Services			
4210-303 Administrative Overhead		$0.00	$0.00
4450-303 Coastland Civil Engineering-Assessment Engr. Services		$323.20	$325.61
Subtotal Professional, Administrative and Special Services		**$323.20**	**$325.61**
Personnel			
4120-303 Extra Help Wages		**$0.00**	**$0.00**
TOTAL		**$1,523.20**	**$1,575.61**
Contingency		$152.00	$157.57
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 103		**$1,675.20**	**$1,733.18**
Contribution from Reserves		$1,675.20	$1,000.00
TOTAL PARCEL STREET COMPONENT COSTS		**$0.00**	**$733.18**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 103		**$0.00**	**$733.18**
Parcel Units:		1.00	1.00
Estimated Assessment per Parcel Unit:		**$0.00**	**$733.18**

Anticipated Parcel Units at Buildout:	1.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 103		$7,191.21	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 103			$7,335.03

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 103 - Windsor Redwoods

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Park Assessment per ESD	**$76.64**	**$84.48**
Estimated Park Equivalent Single Family Dwelling (ESD) Units	**65.00**	**65.00**
TOTAL PARK COMPONENT EXPENSES	**$4,981.60**	**$5,491.20**
TOTAL PARK COMPONENT REVENUE	**$4,981.60**	**$5,491.20**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 103 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
***Total Parcel Street Component + Park Component Expense - Zone 103**	**$6,656.80**	**$7,224.38**
*** Total Parcel Street Component + Park Component Revenue - Zone 103**	**$4,981.60**	**$6,224.38**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

* Any difference between Total Parcel Street Expense and Revenue is due to the use of available Zone 103 reserves

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 103 - Windsor Redwoods

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$4,457.25**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$5,000.00**
Estimated Revenue for Annual Expenditures	**$6,224.38**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$15,681.63**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$7,224.38**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$3,457.25**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

Note: Required street light replacement reserve equals $5,000 per light for 10% of lights (min. 1) at this time.

TOWN OF WINDSOR

Landscaping and Lighting Asssessment District No. 2

Fiscal Year 2021-22 Budget

Zone 104 - Manzanita Subdivision

Account Prefix: 151-00-94 **PARCEL STREET COMPONENT (Costs spread by parcel unit)**		**FY 2020-21 Budget**	**FY 2021-22 Budget**
Maintenance & Operations: Street Lights			
Number of Street Lights: 6			
4335-304 Maintenance		$0.00	$0.00
4335-304 Street Light Replacement		$0.00	$0.00
4487-304 Utilities		$800.00	$900.00
Subtotal Street Lights		**$800.00**	**$900.00**
Professional, Administrative and Special Services			
4210-304 Administrative Overhead		$1,000.00	$500.00
4450-304 Coastland Civil Engineering-Assessment Engr. Services		$484.79	$364.69
Subtotal Professional, Administrative and Special Services		**$1,484.79**	**$864.69**
TOTAL		**$2,284.79**	**$1,764.69**
Contingency		$227.73	$176.59
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 104		**$2,512.52**	**$1,941.28**
Contribution from Reserves		$2,300.00	$550.00
TOTAL PARCEL STREET COMPONENT COSTS		**$212.52**	**$1,391.28**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 104		**$212.52**	**$1,391.28**
Parcel Units:		22.00	22.00
Estimated Assessment per Parcel Unit:		**$9.66**	**$63.24**

Anticipated Parcel Units at Buildout:	22.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 104		$5,834.30	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 104			$5,950.99

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 104 - Manzanita Subdivision

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**22.00**	**22.00**
TOTAL PARK COMPONENT EXPENSES	**$1,686.08**	**$1,858.56**
TOTAL PARK COMPONENT REVENUE	**$1,686.08**	**$1,858.56**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 104 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
* **Total Parcel Street Component + Park Component Expense - Zone 104**	**$4,198.60**	**$3,799.84**
* **Total Parcel Street Component + Park Component Revenue - Zone 104**	**$1,898.60**	**$3,249.84**

* Any difference between Total Parcel Street Expense and Revenue is due to the use of available Zone 104 reserves

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 104 - Manzanita Subdivision

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$1,536.15**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$5,000.00**
Estimated Revenue for Annual Expenditures	**$3,249.84**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$9,785.99**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$3,799.84**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$986.15**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

Note: Required street light replacement reserve equals $5,000 per light for 10% of lights (min. 1) at this time.

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 105 - G&C Autobody

Account Prefix: 151-00-95 **PARCEL STREET COMPONENT (Costs spread by parcel unit)**		**FY 2020-21 Budget**	**FY 2021-22 Budget**
Maintenance & Operations: Street Lights			
Number of Street Lights: 2			
4335-305 Maintenance		$0.00	$0.00
4335-305 Street Light Replacement		$0.00	$0.00
4450-305 Professional Services		$100.00	$0.00
4487-305 Utilities		$260.00	$300.00
	Subtotal Street Lights	**$360.00**	**$300.00**
Professional, Administrative and Special Services			
4210-305 Administrative Overhead		$275.00	$0.00
4452-305 Coastland Civil Engineering-Assessment Engr. Services		$171.02	$78.15
	Subtotal Professional, Administrative and Special Services	**$446.02**	**$78.15**
	TOTAL	**$806.02**	**$378.15**
	Contingency	$81.00	$37.82
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 105		**$887.02**	**$415.97**
Contribution from Reserves		$580.33	$280.01
TOTAL PARCEL STREET COMPONENT COSTS		**$306.69**	**$135.96**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 105		**$306.69**	**$135.96**
	Parcel Units:	1.00	1.00
	Estimated Assessment per Parcel Unit:	**$306.69**	**$135.96**

Anticipated Parcel Units at Buildout:	1.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 105		$2,243.65	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 105			$2,288.52

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 105 - G&C Autobody

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**2.00**	**2.00**
TOTAL PARK COMPONENT EXPENSES	**$153.28**	**$168.96**
TOTAL PARK COMPONENT REVENUE	**$153.28**	**$168.96**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 105 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
* **Total Parcel Street Component + Park Component Expense - Zone 105**	**$1,040.30**	**$584.93**
* **Total Parcel Street Component + Park Component Revenue - Zone 105**	**$459.97**	**$304.92**

* Any difference between Total Parcel Street Expense and Revenue is due to the use of available Zone 105 reserves.

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 105 - G&C Autobody

	FY 2021-22
* Estimated Annual Reserve Fund as of July 1	$501.29
* Estimated Street Light Replacement Carryover Reserve as of July 1	$5,000.00
Estimated Revenue for Annual Expenditures	$304.92
Estimated Revenue for Street Light Replacement	$0.00
Estimated Interest Earned	$0.00
Total Estimated Funds Available	$5,806.21
Estimated Annual (Non-Street Light Replacement) Expenditures	$584.93
Estimated Street Light Replacement Expenditures	$0.00
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	$221.28
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	$5,000.00

Note: Required street light replacement reserve equals $5,000 per light for 10% of lights (min. 1) at this time.

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 106

Zone 106 dissolved in FY 2013-14. Number is no longer in use.

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 107 - Berry Lane (East Side)

Account Prefix: 151-00-97 **PARCEL STREET COMPONENT (Costs spread by parcel unit)**		**FY 2020-21 Budget**	**FY 2021-22 Budget**
Maintenance & Operations: Street Lights			
Number of Street Lights: 1-acorn			
4335-107 Maintenance		$0.00	$0.00
4335-107 Street Light Replacement		$0.00	$200.00
4487-107 Utilities		$120.00	$140.00
	Subtotal Street Lights	**$120.00**	**$340.00**
Professional, Administrative and Special Services			
4210-107 Administrative Overhead		$120.00	$0.00
4452-107 Coastland Civil Engineering-Assessment Engr. Services		$64.64	$36.47
		$184.64	**$36.47**
	TOTAL	**$304.64**	**$376.47**
	Contingency	$30.40	$38.09
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 107		**$335.04**	**$414.56**
Contribution from Reserves		$100.00	$0.00
TOTAL PARCEL STREET COMPONENT COSTS		**$235.04**	**$414.56**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 107		**$235.04**	**$414.56**
	Parcel Units:	4.00	4.00
	Estimated Assessment per Parcel Unit:	**$58.76**	**$103.64**

Anticipated Parcel Units at Buildout	7.00		
2020-21 Max. Annual Total Street Component assessment for Zone 107		$2,045.65	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Max. Annual Total Street Component assessment for Zone 107			$2,086.56

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 107 - Berry Lane (East Side)

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**4.00**	**4.00**
TOTAL PARK COMPONENT EXPENSES	**$306.56**	**$337.92**
TOTAL PARK COMPONENT REVENUE	**$306.56**	**$337.92**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 107 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
* **Total Parcel Street Component + Park Component Expense - Zone 107**	**$641.60**	**$752.48**
* **Total Parcel Street Component + Park Component Revenue - Zone 107**	**$541.60**	**$752.48**

* Any difference between Total Parcel Street Expense and Revenue is due to the use of available Zone 107 reserves.

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR

Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 107 - Berry Lane (East Side)

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$200.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$908.00**
Estimated Revenue for Annual Expenditures	**$552.48**
Estimated Revenue for Street Light Replacement	**$200.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$1,860.48**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$552.48**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$200.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$1,108.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 108 - Bell Village Commercial

Account Prefix: 151-00-98		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
Number of Street Lights: 7 Pendants, 7 Acorns, 2.5 Uplights = 16.5			
4335-108	Maintenance	$2,207.00	$0.00
4335-108	Street Light Replacement	$0.00	$0.00
4487-108	Utilities	$1,000.00	$1,100.00
	Subtotal Street Lights	**$3,207.00**	**$1,100.00**
Maintenance & Operations: Landscaping			
4250-108	Meetings/Conferences/Travel	$10.00	$10.00
4315-108	Gas/Oil/Diesel	$102.00	$110.00
4325-108	Vehicle Maintenance	$56.00	$56.00
4330-108	Equipment Maintenance	$59.00	$59.00
4335-108	Maintenance - Structure and Improvements	$207.00	$207.00
4370-108	Materials and Supplies	$178.00	$500.00
4435-108	Operational Expense	$170.00	$170.00
4450-108	Professional Services	$0.00	$0.00
4452-108	Contract Services	$500.00	$250.00
4487-108	Utilities	$1,000.00	$2,000.00
	Subtotal Landscaping	**$2,282.00**	**$3,362.00**
TOTAL MAINTENANCE & OPERATIONS		**$5,489.00**	**$4,462.00**
Professional, Administrative and Special Services			
4210-108	Administrative Overhead	$100.00	$100.00
4452-108	Coastland Civil Engineering-Assessment Engr. Services	$3,036.70	$3,004.32
	Subtotal Professional, Administrative and Special Services	**$3,136.70**	**$3,104.32**
Personnel			
4110-108	Regular Positions Pay	$5,686.00	$6,971.37
4150-108	Fringe Benefits	$0.00	$1,867.11
	Subtotal Personnel	**$5,686.00**	**$8,838.48**
TOTAL PROFESSIONAL, ADMIN. SPEC. SERVICES AND PERSONNEL		**$8,822.70**	**$11,942.80**
	TOTAL	**$14,311.70**	**$16,404.80**
	Contingency	$499.96	$573.99
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 108		**$14,811.66**	**$16,978.79**
General Benefit Contribution from General Fund		$4,485.34	$8,145.11
TOTAL PARCEL STREET COMPONENT COST		**$10,326.32**	**$8,833.68**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 108		**$10,326.32**	**$8,833.68**
	Parcel Units:	4.00	4.00
	Estimated Assessment per Parcel Unit:	**$2,581.58**	**$2,208.42**

Anticipated Parcel Units at Buildout:	4.00		
2020-21 Max. Annual Total Street Component assessment for Zone 108		$24,581.32	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Max. Annual Total Street Component assessment for Zone 108			$25,072.95

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 108 - Bell Village Commercial

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**13.00**	**13.00**
TOTAL PARK COMPONENT EXPENSES	**$996.32**	**$1,098.24**
TOTAL PARK COMPONENT REVENUE	**$996.32**	**$1,098.24**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 108 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 108	**$15,807.98**	**$18,077.03**
***Total Parcel Street Component + Park Component Revenue - Zone 108**	**$11,322.64**	**$9,931.92**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

[*] Any difference between the expenses and revenue are due to the General Benefit Contribution from General Fund

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 108 - Bell Village Commercial

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$6,000.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$10,000.00**
Estimated Revenue	**$9,931.92**
General Benefit Contribution from General Fund	**$8,145.11**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$34,077.03**
Estimated Expenditures	**$18,077.03**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$6,000.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$10,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 109 - Vintage Oaks on the Town Green (previously Bell Village Residential)

Account Prefix: 151-00-99		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
Number of Lights: 5 Pendants, 9 Acorns, 2.5 Uplights = 16.5			
4335-109	Maintenance	$2,207.00	$0.00
4335-109	Street Light Replacement	$1,000.00	$0.00
4487-109	Utilities	$2,000.00	$2,000.00
	Subtotal Street Lights	**$5,207.00**	**$2,000.00**
Maintenance & Operations: Landscaping			
4250-109	Meetings/Conferences/Travel	$10.00	$10.00
4315-109	Gas/Oil/Diesel	$102.00	$110.00
4325-109	Vehicle Maintenance	$56.00	$56.00
4330-109	Equipment Maintenance	$59.00	$59.00
4335-109	Maintenance - Structure and Improvements	$207.00	$207.00
4370-109	Materials and Supplies	$178.00	$500.00
4435-109	Operational Expense	$170.00	$170.00
4450-109	Professional Services	$0.00	$0.00
4452-109	Contract Services	$500.00	$250.00
4487-109	Utilities	$1,000.00	$3,200.00
	Subtotal Landscaping	**$2,282.00**	**$4,562.00**
TOTAL MAINTENANCE & OPERATIONS		**$7,489.00**	**$6,562.00**
Professional, Administrative and Special Services			
4210-109	Administrative Overhead	$300.00	$0.00
4452-109	Coastland Civil Engineering-Assessment Engr. Services	$3,359.90	$3,525.30
	Subtotal Professional, Administrative and Special Services	**$3,659.90**	**$3,525.30**
Personnel			
4110-109	Regular Positions Pay	$5,686.00	$6,971.37
4150-109	Fringe Benefits	$0.00	$2,877.25
	Subtotal Personnel	**$5,686.00**	**$9,848.62**
TOTAL PROFESSIONAL, ADMIN. SPEC. SERVICES AND PERSONNEL		**$9,345.90**	**$13,373.92**
	TOTAL	**$16,834.90**	**$19,935.92**
	Contingency	$1,683.00	$1,994.00
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 109		**$18,517.90**	**$21,929.92**
General Benefit Contribution from General Fund		$2,380.70	$10,099.82
TOTAL PARCEL STREET COMPONENT COST		**$16,137.20**	**$11,830.10**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 109		**$16,137.20**	**$11,830.10**
	Parcel Units:	1.00	1.00
	Estimated Street Assessment per Parcel Unit:	**$16,137.20**	**$11,830.10**

Anticipated Parcel Units at Buildout:	1.00		
2020-21 Max. Annual Total Street Component assessment for Zone 109		$27,230.43	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Max. Annual Total Street Component assessment for Zone 109			$27,775.04

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 109 - Vintage Oaks on the Town Green (previously Bell Village Residential)

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Max. Annual Allowed Assessment for Parks per ESD		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**0.50**	**0.50**
TOTAL PARK COMPONENT EXPENSES	**$38.32**	**$42.24**
TOTAL PARK COMPONENT REVENUE	**$38.32**	**$42.24**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 109 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 109	**$18,556.22**	**$21,972.16**
***Total Parcel Street Component + Park Component Revenue - Zone 109**	**$16,175.52**	**$11,872.34**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

* Any difference between the expenses and revenue are due to the General Benefit Contribution from General Fund

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 109 - Vintage Oaks on the Town Green (previously Bell Village Residential)

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$3,000.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$10,000.00**
Estimated Revenue	**$11,872.34**
General Benefit Contribution from General Fund	**$10,099.82**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$34,972.16**
Estimated Expenditures	**$21,972.16**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$3,000.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$10,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 110 - Holiday Inn

Account Prefix: 151-00-10		FY 2020-21	FY 201-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
Number and type of Street Lights:	2 Acorns		
4335-110 Maintenance		$1,000.00	$1,000.00
4335-110 Street Light Replacement		$0.00	$0.00
4450-110 Professional Services		$50.00	$50.00
4487-110 Utilities		$100.00	$130.00
Subtotal Street Lights		**$1,150.00**	**$1,180.00**
Professional, Administrative and Special Services			
4210-110 Administrative Overhead		$40.00	$0.00
4452-110 Coastland Civil Engineering-Assessment Engr. Services		$320.50	$307.38
Subtotal Professional, Administrative and Special Services		**$360.50**	**$307.38**
TOTAL		**$1,510.50**	**$1,487.38**
Contingency		$151.00	$149.00
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 110		**$1,661.50**	**$1,636.38**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 110		**$1,661.50**	**$1,636.38**
Parcel Units:		1.00	1.00
Estimated Assessment per Parcel Unit:		**$1,661.50**	**$1,636.38**

Anticipated Parcel Units at Buildout:	1.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 110		$3,226.41	
2018 Bay Area Consumer Price Index allowed percentage increase:	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 110			$3,290.94

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 110 - Holiday Inn

PARK COMPONENT (Costs spread by ESD)	**FY 2020-21 Budget**	**FY 2021-22 Budget**
Max. Annual Allowed Assessment for Parks per ESD		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**54.00**	**43.50**
TOTAL PARK COMPONENT EXPENSES	**$4,138.56**	**$3,674.88**
TOTAL PARK COMPONENT REVENUE	**$4,138.56**	**$3,674.88**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 110 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 110	**$5,800.06**	**$5,311.26**
Total Parcel Street Component + Park Component Revenue - Zone 110	**$5,800.06**	**$5,311.26**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 110 - Holiday Inn

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$0.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$5,000.00**
Estimated Revenue for Annual Expenditures	**$5,311.26**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$10,311.26**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$5,311.26**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$0.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 111 - Russian River Brewing Company

Account Prefix: 151-00-11 **PARCEL STREET COMPONENT (Costs spread by parcel unit)**		**FY 2020-21 Budget**	**FY 2021-22 Budget**
Maintenance & Operations: Street Lights			
Number and type of Street Lights: 1 Cobra			
4335-111 Maintenance		$0.00	$0.00
4335-111 Street Light Replacement		$0.00	$0.00
4450-111 Professional Services		$0.00	$0.00
4487-111 Utilities		$150.00	$170.00
	Subtotal Street Lights	**$150.00**	**$170.00**
Professional, Administrative and Special Services			
4210-111 Administrative Overhead		$100.00	$100.00
4452-111 Coastland Civil Engineering-Assessment Engr. Services		$67.33	$70.33
	Subtotal Professional, Administrative and Special Services	**$167.33**	**$170.33**
	TOTAL	**$317.33**	**$340.33**
	Contingency	$32.00	$34.01
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 111		**$349.33**	**$374.34**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 111		**$349.33**	**$374.34**
	Parcel Units:	1.00	1.00
	Estimated Assessment per Parcel Unit:	**$349.33**	**$374.34**

2020-21 Anticipated Parcel Units at Buildout:	1.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 111		$4,151.21	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 111			$4,234.23

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 111 - Russian River Brewing Company

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**1.00**	**1.00**
TOTAL PARK COMPONENT EXPENSES	**$76.64**	**$84.48**
TOTAL PARK COMPONENT REVENUE	**$76.64**	**$84.48**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 111 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 111	**$425.97**	**$458.82**
Total Parcel Street Component + Park Component Revenue - Zone 111	**$425.97**	**$458.82**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 111 - Russian River Brewing Company

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$0.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$5,000.00**
Estimated Revenue for Annual Expenditures	**$458.82**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$5,458.82**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$458.82**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$0.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 112 - Esposti Park Place

Account Prefix: 151-00-12		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
	Number and type of Street Lights: 6 Acorns, 2 Pendan 8 lights		
4335	Maintenance	$0.00	$0.00
4335	Street Light Replacement	$1,000.00	$0.00
4450	Professional Services	$100.00	$100.00
4487	Utilities	$1,200.00	$1,300.00
	Subtotal Street Lights	**$2,300.00**	**$1,400.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$200.00	$0.00
4452	Coastland Civil Engineering-Assessment Engr. Services	$404.00	$364.69
	Subtotal Professional, Administrative and Special Services	**$604.00**	**$364.69**
	TOTAL	**$2,904.00**	**$1,764.69**
	Contingency	$290.00	$176.01
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 112		**$3,194.00**	**$1,940.70**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 112		**$3,194.00**	**$1,940.70**
	Parcel Units:	1.00	1.00
	Estimated Assessment per Parcel Unit:	**$3,194.00**	**$1,940.70**

Anticipated Parcel Units at Buildout:	1.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 112		$6,962.51	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 112			$7,101.76

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 112 - Esposti Park Place

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**36.00**	**36.00**
TOTAL PARK COMPONENT EXPENSES	**$2,759.04**	**$3,041.28**
TOTAL PARK COMPONENT REVENUE	**$2,759.04**	**$3,041.28**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 112 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 112	**$5,953.04**	**$4,981.98**
Total Parcel Street Component + Park Component Revenue - Zone 112	**$5,953.04**	**$4,981.98**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 112 - Esposti Park Place

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$500.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$5,000.00**
Estimated Revenue for Annual Expenditures	**$4,981.98**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$10,481.98**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$4,981.98**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$500.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 113 - Victoria Oaks

Account Prefix: 151-00-13		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
	Number and type of Street Lights: 46		
4335	Maintenance	$0.00	$0.00
4335	Street Light Replacement	$4,500.00	$0.00
4487	Utilities	$0.00	$2,500.00
	Subtotal Street Lights	**$4,500.00**	**$2,500.00**
Maintenance & Operations: Landscaping			
4250	Meetings/Conferences/Travel	$8.00	$10.00
4315	Gas/Oil/Diesel	$103.00	$110.00
4325	Vehicle Maintenance	$57.00	$60.00
4330	Equipment Maintenance	$59.00	$60.00
4335	Maintenance - Structure and Improvements	$207.00	$207.00
4370	Materials and Supplies	$347.00	$678.00
4435	Operational Expense	$0.00	$169.00
4450	Professional Services	$0.00	$0.00
4452	Contract Services	$500.00	$0.00
4487	Utilities	$1,750.00	$1,750.00
	Subtotal Landscaping	**$3,031.00**	**$3,044.00**
TOTAL MAINTENANCE & OPERATIONS		**$7,531.00**	**$5,544.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$100.00	$100.00
4452	Coastland Civil Engineering-Assessment Engr. Services	$4,903.16	$6,561.01
	Subtotal Professional, Administrative and Special Services	**$5,003.16**	**$6,661.01**
Personnel			
4110-113	Regular Positions Pay	$15,074.00	$19,543.24
4150-113	Fringe Benefits	$0.00	$8,230.05
	Subtotal Personnel	**$15,074.00**	**$27,773.29**
TOTAL PROFESSIONAL, ADMIN., SPEC. SERVICES AND PERSONNEL		**$20,077.16**	**$34,434.30**
	TOTAL	**$27,608.16**	**$39,978.30**
	Contingency	$1,379.14	$1,999.44
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 113		**$28,987.30**	**$41,977.74**
Contribution from Reserves		**$0.00**	**$0.00**
TOTAL PARCEL STREET COMPONENT COSTS		**$28,987.30**	**$41,977.74**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 113		**$28,987.30**	**$41,977.74**
	Parcel Units:	**89.00**	**89.00**
	Estimated Assessment per Parcel Unit:	**$325.70**	**$471.66**

Anticipated Parcel Units at Buildout:	89.00		
2020-21 Max. Annual Total Street Component assessment for Zone 113		$78,250.14	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Max. Annual Total Street Component assessment for Zone 113			$79,815.14

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 113 - Victoria Oaks

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**46.00**	**54.50**
TOTAL PARK COMPONENT EXPENSES	**$3,525.44**	**$4,604.16**
TOTAL PARK COMPONENT REVENUE	**$3,525.44**	**$4,604.16**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 113 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 113	**$32,512.74**	**$46,581.90**
Total Parcel Street Component + Park Component Revenue - Zone 113	**$32,512.74**	**$46,581.90**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 113 - Victoria Oaks

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$11,666.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$25,000.00**
Estimated Revenue for Annual Expenditures	**$46,581.90**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$83,247.90**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$46,581.90**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$11,666.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$25,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 114 - Overlook

Account Prefix: 152-00-14		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
	Number and type of Street Lights: 3 Acorn		
4335	Maintenance	$0.00	$0.00
4335	Street Light Replacement	$1,000.00	$0.00
4452	Contractural Services	$100.00	$0.00
4487	Utilities	$400.00	$400.00
	Subtotal Street Lights	**$1,500.00**	**$400.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$100.00	$100.00
4452	Coastland Civil Engineering-Assessment Engr. Services	$161.60	$130.24
	Subtotal Professional, Administrative and Special Services	**$261.60**	**$230.24**
	TOTAL	**$1,761.60**	**$630.24**
	Contingency	$176.01	$63.00
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 114		**$1,937.61**	**$693.24**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 114		**$1,937.61**	**$693.24**
	Parcel Units:	**1.00**	**1.00**
	Estimated Assessment per Parcel Unit:	**$1,937.61**	**$693.24**

Anticipated Parcel Units at Buildout:	12.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 114		$3,750.42	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 114			$3,825.43

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 114 - Overlook

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**1.00**	**1.00**
TOTAL PARK COMPONENT EXPENSES	**$76.64**	**$84.48**
TOTAL PARK COMPONENT REVENUE	**$76.64**	**$84.48**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 114 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 114	**$2,014.25**	**$777.72**
Total Parcel Street Component + Park Component Revenue - Zone 114	**$2,014.25**	**$777.72**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 114 - Overlook

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$500.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$5,000.00**
Estimated Revenue for Annual Expenditures	**$777.72**
Estimated Revenue for Street Light Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$6,277.72**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$777.72**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$500.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 115 - Los Amigos Subdivision

Account Prefix: 151-00-15			FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)			**Budget**	**Budget**
Maintenance & Operations: Street Lights				
		Number and type of Street Lights: 6 Cobra		
4335	Maintenance		$0.00	$0.00
4335	Street Light Replacement		$1,000.00	$1,000.00
4450	Professional Services		$100.00	$100.00
4487	Utilities		$360.00	$0.00
		Subtotal Street Lights	**$1,460.00**	**$1,100.00**
Professional, Administrative and Special Services				
4210	Administrative Overhead		$150.00	$150.00
4452	Coastland Civil Engineering-Assessment Engr. Services		$164.29	$65.12
		Subtotal Professional, Administrative and Special Services	**$314.29**	**$215.12**
		TOTAL	**$1,774.29**	**$1,315.12**
		Contingency	$177.00	$132.00
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 115			**$1,951.29**	**$1,447.12**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 115			**$1,951.29**	**$1,447.12**
		Parcel Units:	**1.00**	**1.00**
		Estimated Assessment per Parcel Unit:	**$1,951.29**	**$1,447.12**

Anticipated Parcel Units at Buildout:	7.00		
2020-21 Maximum Annual Total Street Component assessment for Zone 115		$6,461.03	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component assessment for Zone 115			$6,590.25

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 115 - Los Amigos Subdivision

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**1.00**	**1.00**
TOTAL PARK COMPONENT EXPENSES	**$76.64**	**$84.48**
TOTAL PARK COMPONENT REVENUE	**$76.64**	**$84.48**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 115 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 115	**$2,027.93**	**$1,531.60**
Total Parcel Street Component + Park Component Revenue - Zone 115	**$2,027.93**	**$1,531.60**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 115 - Los Amigos Subdivision

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$0.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$4,000.00**
Estimated Revenue for Annual Expenditures	**$531.60**
Estimated Revenue for Street Light Replacement	**$1,000.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$5,531.60**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$531.60**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$0.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$5,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 116 - Windsor Veterans Village

Account Prefix: 152-00-16		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel acreage)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
	Number and type of Street Lights: 13 acorns		
4335	Maintenance	$400.00	$0.00
4335	Street Light Replacement	$2,000.00	$2,000.00
4452	Contractural Services	$100.00	$0.00
4487	Utilities	$800.00	$800.00
	Subtotal Street Lights	**$3,300.00**	**$2,800.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$100.00	$100.00
4452	Coastland Civil Engineering-Assessment Engr. Services	$377.06	$234.44
	Subtotal Professional, Administrative and Special Services	**$477.06**	**$334.44**
	TOTAL	**$3,777.06**	**$3,134.44**
	Contingency	$378.03	$313.16
TOTAL ACREAGE STREET COMPONENT EXPENSES - ZONE 116		**$4,155.09**	**$3,447.60**
TOTAL ACREAGE STREET COMPONENT REVENUE - ZONE 116		**$4,155.09**	**$3,447.60**
	Total Acreage	**9.75**	**9.75**
	Assessment per Acre	**$426.16**	**$353.60**

Anticipated Acreage at Buildout: Unknown at this time			
2020-21 Maximum Annual Total Street Component ass'mt for Zone 116		$5,026.00	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component ass'mt for Zone 116			$5,126.52

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 116 - Windsor Veterans Village

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**1.00**	**1.00**
TOTAL PARK COMPONENT EXPENSES	**$76.64**	**$84.48**
TOTAL PARK COMPONENT REVENUE	**$76.64**	**$84.48**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 116 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 116	**$4,231.73**	**$3,532.08**
Total Parcel Street Component + Park Component Revenue - Zone 116	**$4,231.73**	**$3,532.08**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 116 - Windsor Veterans Village

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$0.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$2,000.00**
Estimated Revenue for Annual Expenditures	**$1,532.08**
Estimated Revenue for Street Light Replacement	**$2,000.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$5,532.08**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$1,532.08**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$0.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$4,000.00**

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 117 - 330 Arata Lane

Account Prefix: 151-00-17		FY 2020-21	FY 2021-22
PARCEL STREET COMPONENT (Costs spread by parcel unit)		**Budget**	**Budget**
Maintenance & Operations: Street Lights			
	Number and type of Street Lights: 2 cobras		
4335	Maintenance	$400.00	$0.00
4335	Street Light Replacement	$1,000.00	$1,000.00
4450	Professional Services	$100.00	$100.00
4487	Utilities	$150.00	$0.00
	Subtotal Street Lights	**$1,650.00**	**$1,100.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$100.00	$100.00
4452	Coastland Civil Engineering-Assessment Engr. Services	$202.00	$52.10
	Subtotal Professional, Administrative and Special Services	**$302.00**	**$152.10**
	TOTAL	**$1,952.00**	**$1,252.10**
	Contingency	$195.00	$125.00
TOTAL PARCEL STREET COMPONENT EXPENSES - ZONE 117		**$2,147.00**	**$1,377.10**
TOTAL PARCEL STREET COMPONENT REVENUE - ZONE 117		**$2,147.00**	**$1,377.10**
	Parcel Units:	**1.00**	**1.00**
	Estimated Assessment per Parcel Unit:	**$2,147.00**	**$1,377.10**

Anticipated Parcel Units at Buildout:	7.00		
2020-21 Maximum Annual Total Street Component ass'mt for Zone 117		$2,926.00	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Total Street Component ass'mt for Zone 117			$2,984.52

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Budget
Zone 117 - 330 Arata Lane

	FY 2020-21 Budget	FY 2021-22 Budget
PARK COMPONENT (Costs spread by ESD)		
Full Current Year Assessment for LLAD-2, Parks (from Zone 1 LLAD) per ESD[1]	$126.64	$134.48
Less Actual Assessment for Zone 1 per ESD	$50.00	$50.00
Estimated Assessment per ESD	**$76.64**	**$84.48**
Estimated Equivalent Single Family Dwelling (ESD) Units	**1.00**	**1.00**
TOTAL PARK COMPONENT EXPENSES	**$76.64**	**$84.48**
TOTAL PARK COMPONENT REVENUE	**$76.64**	**$84.48**

2020-21 Maximum Annual Park Component assessment per ESD		$261.99	
2020 Bay Area Consumer Price Index allowed percentage increas	2.00%		
2021-22 Maximum Annual Park Component assessment per ESD			$267.23

ZONE 117 ASSESSMENT SUMMARY	**FY 2020-21**	**FY 2021-22**
Total Parcel Street Component + Park Component Expense - Zone 117	**$2,223.64**	**$1,461.58**
Total Parcel Street Component + Park Component Revenue - Zone 117	**$2,223.64**	**$1,461.58**

[1] See Appendix 1, Windsor Landscaping & Lighting Assessment District Budget for Zone 1

TOWN OF WINDSOR
Landscaping and Lighting Asssessment District No. 2
Fiscal Year 2021-22 Summary of Fund Balance
Zone 117 - 330 Arata Lane

	FY 2021-22
Estimated Annual Reserve Fund as of July 1	**$0.00**
Estimated Street Light Replacement Carryover Reserve as of July 1	**$1,000.00**
Estimated Revenue for Annual Expenditures	**$461.58**
Estimated Revenue for Street Light Replacement	**$1,000.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$2,461.58**
Estimated Annual (Non-Street Light Replacement) Expenditures	**$461.58**
Estimated Street Light Replacement Expenditures	**$0.00**
Estimated Annual Reserve Fund at end of Fiscal Year (FY) (6/30/2022)	**$0.00**
Est. St. Light Replacement Carryover Reserve at end of FY (6/30/2022)	**$2,000.00**

PART C

FY 2021-22 ASSESSMENT ROLL

As described in Part B, the total proposed Assessment District revenues for FY 2021-22 consists of:

$33,654.05	From Zone 101
$1,478.40	From Zone 102
$6,224.38	From Zone 103
$3,249.84	From Zone 104
$304.92	From Zone 105
$752.48	From Zone 107
$9,931.92	From Zone 108
$11,872.34	From Zone 109
$5,311.26	From Zone 110
$458.82	From Zone 111
$4,981.98	From Zone 112
$46,581.90	From Zone 113
$777.72	From Zone 114
$1,531.60	From Zone 115
$3,532.08	From Zone 116
$1,461.58	From Zone 117
$132,105.27	**Total**

The breakdown of FY 2021-22 annual assessments per parcel per zone is shown on the following page. The lines and dimensions of each parcel are shown on the maps in the office of the County Assessor of the County of Sonoma.

TOWN OF WINDSOR
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
ASSESSMENT SPREAD FY 2021-22

SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			
Shiloh Oaks	101	059-271-097-000	6.92	$5,238.72			0320	1.0	$84.48	$5,323.20	WINDSOR EXPRESS LP	55 HAZEL LANE PIEDMONT, CA 94611
	101	059-271-098-000	6.51	$4,928.33			0310	1.0	$84.48	$5,012.81	WILDEASE LLC	5922 PRUITT AVE WINDSOR, CA 95492
	101	059-271-100-000	0.00	$0.00			0850	0.0	$0.00	$0.00	SHILOH OAKS COMPANY LLC	PO BOX K SANTA ROSA, CA 95402
	101	059-271-101-000	0.00	$0.00			0937	0.0	$0.00	$0.00	TOWN OF WINDSOR	PO BOX 100 WINDSOR, CA 95492
	101	059-271-104-000	30.69	$23,233.56			0310	1.0	$84.48	$23,318.04	SOCO INVESTMENTS LLC	PO BOX 1878 WINDSOR, CA 95492
Storage Pro of Windsor	102	059-271-110-000					0302	0.5	$42.24	$42.24	STORAGE PRO OF WINDSOR LLC	PO BOX 459 WALNUT CREEK, CA 94597
Windsor Veteran's Village	116	066-060-004-000	4.05	$1,432.08			0040	0.5	$42.24	$1,474.32	A0690 WINDSOR L P	2000 E 4TH ST STE 205 SANTA ANA, CA 92705
	116	066-060-068-000	5.70	$2,015.52			0040	0.5	$42.24	$2,057.76	A0690 WINDSOR L P	2000 E 4TH ST STE 205 SANTA ANA, CA 92705
Berry Lane (East) (PM 13-11)	107	066-420-056-000			1.0	$103.64	0010	1.0	$84.48	188.12	ZIETZ ERIC J TR & MARTIN LINDA K TR	9820 BERRY LN WINDSOR, CA 95492
	107	066-420-057-000			1.0	$103.64	0010	1.0	$84.48	$188.12	GINGER C TR	95492
	107	066-420-058-000			1.0	$103.64	0010	1.0	$84.48	$188.12	HEIDI M	9810 BERRY LN WINDSOR, CA 95492
	107	066-420-059-000			1.0	$103.64	0010	1.0	$84.48	$188.12	CARRETERO HENRY DONALD SR & RAMOS NANCY A	488 WILD OAK DR WINDSOR, CA 95492
G&C Auto Body	105	086-220-033-000			1.0	$135.96	0281	2.0	$168.96	$304.92	CROZAT TERI MARNE TR ET AL	1932 LOS ALAMOS RD SANTA ROSA, CA 95409
Head Start	102	161-040-053-000					0722	1.0	$84.48	$84.48	COMMUNITY ACTION PARTNERSHIP OF SONOMA CO	141 STONY CIRCLE STE 200 SANTA ROSA, CA 95401
Los Amigos Subdivision	115	161-050-068-000			1.0	$1,447.12	0010	1.0	$84.48	$1,531.60	NABER RUSSELL M	PO BOX 97 WINDSOR, CA 95492
330 Arata Lane	117	161-500-030-000			1.0	$1,377.10	0051	1.0	$84.48	$1,461.58	RODRIGUES KARIN TR	330 ARATA LN WINDSOR, CA 95492
Manzanita Subdivision	104	161-590-001-000			1.0	$63.24	0019	1.0	$84.48	$147.72	VALDEZ ROMAN GARCIA & ESTRADA YOHANA ALVAREZ	301 MANZANITA DR WINDSOR, CA 95492
	104	161-590-002-000			1.0	$63.24	0019	1.0	$84.48	$147.72	GARCIA ELIESER GONZALES	307 MANZANITA DR WINDSOR, CA 95492
	104	161-590-003-000			1.0	$63.24	0019	1.0	$84.48	$147.72	RODRIGUEZ JOSE CRUZ & RODRIGUEZ SILVIA ORTIZ	313 MANZANITA DR WINDSOR, CA 95492
	104	161-590-004-000			1.0	$63.24	0019	1.0	$84.48	$147.72	NAVARRO ELIAS PANTOJA & SALAZAR MARIA C GUTIERREZ	319 MANZANITA DR WINDSOR, CA 95492
	104	161-590-005-000			1.0	$63.24	0019	1.0	$84.48	$147.72	RAMIREZ ALFREDO GONZALEZ & GONZALEZ MA DEL	325 MANZANITA DR WINDSOR, CA 95492
	104	161-590-006-000			1.0	$63.24	0019	1.0	$84.48	$147.72	VILLAGOMEZ JUAN VAZQUEZ & VILLAGOMEZ MARIA VIGIL	70 RANCHITO CT SANTA ROSA, CA 95403
	104	161-590-007-000			1.0	$63.24	0019	1.0	$84.48	$147.72	NAVARRO SAMUEL BECERRA	337 MANZANITA DR WINDSOR, CA 95492
	104	161-590-008-000			1.0	$63.24	0019	1.0	$84.48	$147.72	LARA JAVIER LEDESMA & LEDEZMA ALICIA R	343 MANZANITA DR WINDSOR, CA 95492
	104	161-590-009-000			1.0	$63.24	0019	1.0	$84.48	$147.72	GARCIA GUADALUPE MORA	349 MANZANITA DR WINDSOR, CA 95492
	104	161-590-010-000			1.0	$63.24	0018	1.0	$84.48	$147.72	APOLINAR RAUL VILLAMAR & APOLINAR BRENDA ILDEFONSO	355 MANZANITA DR WINDSOR, CA 95492
	104	161-590-011-000			1.0	$63.24	0019	1.0	$84.48	$147.72	WORLOW CHRISTOPHER MICHAEL & WORLOW SILVIA	9960 BLASI DR WINDSOR, CA 95492
	104	161-590-012-000			1.0	$63.24	0019	1.0	$84.48	$147.72	LARA LUIS LEDESMA & LEDESMA MA LUZ	PO BOX 193 GEYSERVILLE, CA 95441

TOWN OF WINDSOR
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
ASSESSMENT SPREAD FY 2021-22

SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			
	104	161-590-013-000			1.0	$63.24	0019	1.0	$84.48	$147.72	LUNA MARIA GUADALUPE	107 GARDEN CIRCLE WAY CLOVERDALE, CA 95425
	104	161-590-014-000			1.0	$63.24	0019	1.0	$84.48	$147.72	BURKS JENNIFER RUTH	9930 BLASI DR WINDSOR, CA 95492
	104	161-590-015-000			1.0	$63.24	0019	1.0	$84.48	$147.72	MILLER DEAN EVERETT	9920 BLASI DR WINDSOR, CA 95492
	104	161-590-016-000			1.0	$63.24	0019	1.0	$84.48	$147.72	KUCICH MARY ELIZABETH	350 MANZANITA DR WINDSOR, CA 95492
	104	161-590-017-000			1.0	$63.24	0019	1.0	$84.48	$147.72	VEGA MARIA PILAR RAMIREZ ET AL	342 MANZANITA DR WINDSOR, CA 95492
	104	161-590-018-000			1.0	$63.24	0019	1.0	$84.48	$147.72	NUNEZ MIGUEL CEJA & NUNEZ BERTHA MENDOZA	334 MANZANITA DR WINDSOR, CA 95492
	104	161-590-019-000			1.0	$63.24	0019	1.0	$84.48	$147.72	BUENROSTO PATRICIA FLORES	326 MAZANITA DR WINDSOR, CA 95492
	104	161-590-020-000			1.0	$63.24	0019	1.0	$84.48	$147.72	JUAREZ REY RODRIGUEZ & ROJAS LETICIA RODRIGUEZ	318 MANZANITA DR WINDSOR, CA 95492
	104	161-590-021-000			1.0	$63.24	0019	1.0	$84.48	$147.72	SWEHLA PETER M & SWEHLA SOPHIA JENNIE	310 MANZANITA DR WINDSOR, CA 95492
	104	161-590-022-000			1.0	$63.24	0019	1.0	$84.48	$147.72	SEGURA ADAN MONTES & MONTES ELVIRA CHAVEZ	302 MANZANITA DR WINDSOR, CA 95492
Bell Village Commercial	108	161-600-001-000			1.0	$2,208.42	0141	1.0	$84.48	$2,292.90	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
	108	161-600-002-000			1.0	$2,208.42	0112	2.0	$168.96	$2,377.38	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
	108	161-600-003-000			1.0	$2,208.42	0155	1.0	$84.48	$2,292.90	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
	108	161-600-004-000			1.0	$2,208.42	0121	9.0	$760.32	$2,968.74	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
Vintage Oaks on the Town Green	109	161-600-005-000			1.0	$11,830.10	0101	0.5	$42.24	$11,872.34	MOSAIC VINTAGE OAKS LLC	4500 PARK GRANADA STE 204 CALABASAS, CA 91302
Bell Village Commercial	108	161-600-006-000			0.0	$0.00	0200	0.0	$0.00	$0.00	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
705 Shiloh Rd Gas Station	102	163-130-013-000					0280	1.0	$84.48	$84.48	705 SHILOH ROAD WINDSOR LLC	PO BOX 1678 SAN LEANDRO, CA 94577
Windsor Redwoods	103	163-171-041-000			1.0	$733.18	0046	65.0	$5,491.20	$6,224.38	WINDSOR REDWOODS LP	790 SONOMA AVE SANTA ROSA, CA 95404
Esposti Park Place	112	163-171-042-000			1.0	$1,940.70	0045	36.0	$3,041.28	$4,981.98	ESPOSTI PARK LLC	PO BOX 1270 SANTA ROSA, CA 95402
Victoria Oaks (MJS 05-28)	113	163-320-001-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-002-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-003-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-004-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-005-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-006-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-007-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403

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SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			
	113	163-320-008-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-009-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-010-000			1.0	$471.66	0006	0.5	$42.24	$513.90	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-011-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-012-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-013-000			1.0	$471.66	0006	0.5	$42.24	513.9	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-014-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-015-000			1.0	$471.66	0006	0.5	$42.24	$513.90	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-016-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-017-000			1.0	$471.66	0010	1.0	$84.48	$556.14	MAYO KENNETH V	1420 ACORN WAY WINDSOR, CA 95482
	113	163-320-018-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-019-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-020-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-021-000			1.0	$471.66	0010	1.0	$84.48	$556.14	ROETERS BRITTANY & ROETERS JUSTIN	1455 ACORN WAY WINDSOR, CA 95492
	113	163-320-022-000			1.0	$471.66	0010	1.0	$84.48	$556.14	WALTON WILLIAM C	9048 BROOKS RD S WINDSOR, CA 95492
	113	163-320-023-000			1.0	$471.66	0010	1.0	$84.48	$556.14	DELIC LEJLA	788 HARRISON ST APT 620 SAN FRANCISCO, CA 94107
	113	163-320-024-000			1.0	$471.66	0010	1.0	$84.48	$556.14	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-025-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-026-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-027-000			1.0	$471.66	0010	1.0	$84.48	$556.14	PLEGER JAMES A & GUAN XIAOYAN	1419 ACORN WY WINDSOR, CA 95492
	113	163-320-028-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-029-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-030-000			1.0	$471.66	0010	1.0	$84.48	$556.14	LAGOYDA GEORGE M TR & LAGOYDA NANCY J TR	1306 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-031-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-032-000			1.0	$471.66	0010	1.0	$84.48	$556.14	HEUSER MICHAEL ARTHUR TR & HEUSER BARBARA JOANN TR	1318 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-033-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-034-000			1.0	$471.66	0010	1.0	$84.48	$556.14	COLOMBINI NICHOLAS & COLOMBINI KELLI	1330 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-035-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-036-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-037-000			1.0	$471.66	0010	1.0	$84.48	$556.14	ROVETTI DAVID G JR & ROVETTI YUMIE H	1348 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-038-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381

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SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			
	113	163-320-039-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-040-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-041-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-042-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-043-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-044-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-045-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-046-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-047-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-048-000			1.0	$471.66	0010	1.0	$84.48	$556.14	SETTLEMYER ARTHUR A TR & SETTLEMYER LAURA L TR	2360 MENDOCINO AVE STE A2-262 SANTA ROSA, CA 95403
	113	163-320-049-000			1.0	$471.66	0010	1.0	$84.48	$556.14	TRIF RALUCA A & TRIF AURELIAN	1210 ATASCADERO DR WINDSOR, CA 95492
	113	163-320-050-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-051-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-052-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-053-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-054-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-055-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-056-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-057-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-058-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-059-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-060-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-061-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-062-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-063-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-064-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403

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SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			
	113	163-320-065-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-066-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-067-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-068-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-069-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-070-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-071-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-072-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-073-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-074-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-075-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-076-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-077-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-078-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-079-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-080-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-081-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-082-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-083-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-084-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-085-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-086-000			1.0	$471.66	0010	1.0	$84.48	$556.14	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-087-000			1.0	$471.66	0010	1.0	$84.48	$556.14	TAMIMI NINIV & TAMIMI ROSSANA	1001 DEL ROBLE LN WINDSOR, CA 95492
	113	163-320-088-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-089-000			1.0	$471.66	0006	0.5	$42.24	$513.90	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-090-000			0.0	$0.00	0937	0.0	$0.00	$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-091-000			0.0	$0.00	0937	0.0	$0.00	$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-092-000			0.0	$0.00	0937	0.0	$0.00	$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381

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SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			
	113	163-320-093-000			0.0	$0.00	0937	0.0	$0.00	$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
Holiday Inn	110	164-030-061-000			1.0	$1,636.38	0071	43.5	$3,674.88	$5,311.26	WINDSOR HOSPITALITY GROUP LLC	178 DRY CREEK RD HEALDSBURG, CA 95448
Overlook	114	164-140-001-000			1.0	$693.24	0051	1.0	$84.48	$777.72	RICHARDSON DE SILVA INC	418 GREENWOOD BEACH RD TIBURON, CA 94920
Balanced Behavior Board & Train	102	164-140-034-000					0057	1.0	$84.48	$84.48	BALANCED BEHAVIOR BOARD & TRAIN LLC	7215 CONDE LN WINDSOR, CA 95492
Carol Shelton Winery	102	164-140-039-000					0301	0.5	$42.24	$42.24	SHELTON-MACKENZIE LAND LLC	3354 B COFFEY LN SANTA ROSA, CA 95403
Shook & Waller (PM 07-22)	102	164-140-042-000					0301	0.5	$42.24	$42.24	DEBAUN FAMILY PROPERTIES INC ET AL	PO BOX 6415 SANTA ROSA, CA 95406
Shook & Waller (PM 07-22)	102	164-140-043-000					0301	0.5	$42.24	$42.24	SHOOK & WALLER INVESTORS LLC	7677 BELL RD STE 101 WINDSOR, CA 95492
Russian River Brewing Company	111	164-140-044-000			1.0	$374.34	0354	1.0	$84.48	$458.82	2 HOPHEADS HOLDINGS COMPANY LLC	700 MITCHELL LN WINDSOR, CA 95492
1145 Kittyhawk	102	164-240-016-000					0320	1.0	$84.48	$84.48	1145 KITTY HAWK BLVD LLC	810 DEN BESTE CT STE 107 WINDSOR, CA 95492
Trione Circle	102	164-410-061-000					0042	8.0	$675.84	$675.84	COOMBS RICHARD A	9982 TROON CT WINDSOR, CA 95492
Tractor Supply	102	164-550-010-000					0110	1.0	$84.48	$84.48	CONDE ASSOCIATES	414 AVIATION BLVD SANTA ROSA, CA 95403
Marcassin Winery	102	164-550-013-000					0352	1.0	$84.48	$84.48	MARCASSIN WINE CO LLC	PO BOX 332 CALISTOGA, CA 94515
Marcassin Winery	102	164-550-014-000					0302	0.5	$42.24	$42.24	LAFFORT U S A INC	1460 CADER LN STE C PETALUMA, CA 94954
Grand Cru	102	164-550-015-000					0302	0.5	$42.24	$42.24	CONDE ASSOCIATES	414 AVIATION BLVD SANTA ROSA, CA 95403
Encore Events	102	164-550-018-000					0302	0.5	$42.24	$42.24	CONDE ASSOCIATES	414 AVIATION BLVD SANTA ROSA, CA 95403
	GRAND TOTAL ALL ZONES		**53.87**	**$36,848.21**	**128.0**	**$72,785.38**		**266.0**	**$22,471.68**	**$132,105.27**		

TOWN OF WINDSOR
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
ASSESSMENT SPREAD FY 2021-22

SUBDIVISION NAME	ZONE	APN	ACREAGE STREET COMPONENT		PARCEL STREET COMPONENT		PARK COMPONENT			TOTAL ASSESS-MENT	OWNER NAME	OWNER MAILING ADDRESS
			USABLE ACRES	(ACREAGE) ASSESSMENT	UNITS	(PARCEL) ASSESSMENT	LANDUSE CODE	ESDs	(ESD) PARK ASSESSMENT			

Summary by Zone

Zone	Usable Acres	Acreage Assessment	Units	Parcel Assessment		ESDs	Park Assessment	Total Assessment
101	44.12	$33,400.61	0.00	$0.00		3.00	$253.44	$33,654.05
102	0.00	$0.00	0.00	$0.00		17.50	$1,478.40	$1,478.40
103	0.00	$0.00	1.00	$733.18		65.00	$5,491.20	$6,224.38
104	0.00	$0.00	22.00	$1,391.28		22.00	$1,858.56	$3,249.84
105	0.00	$0.00	1.00	$135.96		2.00	$168.96	$304.92
106 Dissolved								
107	0.00	$0.00	4.00	$414.56		4.00	$337.92	$752.48
108	0.00	$0.00	4.00	$8,833.68		13.00	$1,098.24	$9,931.92
109	0.00	$0.00	1.00	$11,830.10		0.50	$42.24	$11,872.34
110	0.00	$0.00	1.00	$1,636.38		43.50	$3,674.88	$5,311.26
111	0.00	$0.00	1.00	$374.34		1.00	$84.48	$458.82
112	0.00	$0.00	1.00	$1,940.70		36.00	$3,041.28	$4,981.98
113	0.00	$0.00	89.00	$41,977.74		54.50	$4,604.16	$46,581.90
114	0.00	$0.00	1.00	$693.24		1.00	$84.48	$777.72
115	0.00	$0.00	1.00	$1,447.12		1.00	$84.48	$1,531.60
116	9.75	$3,447.60	0.00	$0.00		1.00	$84.48	$3,532.08
117	0.00	$0.00	1.00	$1,377.10		1.00	$84.48	$1,461.58
TOTAL	**53.87**	**$36,848.21**	**128.00**	**$72,785.38**		**266.00**	**$22,471.68**	**$132,105.27**

PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

This section describes the method by which the benefits of the assessed improvements and their associated costs are apportioned to the parcels in each zone.

Parks Component

All parcels within LLAD-2 are also assessed within Zone 1, of LLAD-1, which provides partial funding for the operation and maintenance of the Town parks. The LLAD-2 Parks Component supplements the Zone 1-Parks assessment in LLAD-1 to obtain the full share of funding for parks from each parcel within LLAD-2.

All parcels in LLAD-2 receive a special benefit from the operations and maintenance of the 20 neighborhood and community parks and 6 landscaping areas within the Town as identified as Zone 1 in the LLAD-1 Engineer's Report. The special benefits to each parcel provided by the parks landscaping include enhanced desirability of properties through association with the improvements, improved aesthetic appeal of the town, and improved air quality from additional vegetation.

Although some park users may live outside of the Town of Windsor, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits resulting from proximity to parks conferred upon the parcels within Zone 1 of LLAD-1.

The parks and landscaping areas are generally equally distributed throughout the Town and all Town residents have approximately equal access to parks. The benefits of Town parks are conferred to parcels based upon their use.

The following basic use units reflect the specific benefit accruing to parcels of land within LLAD-2, as applied from Zone 1 (Parks) of LLAD-1:

1. Vacant, undevelopable parcel — 0 unit
2. Vacant, developable parcel — ½ unit
3. Single dwelling parcel — 1 unit
4. Multiple dwelling unit parcels — 1 unit per dwelling
5. Commercial parcel with no dwelling units — 1 unit per business
6. Commercial parcels with dwelling units — 1 unit per business + 1 unit per dwelling unit
7. Industrial parcel with no dwelling units — 1 unit per business
8. Industrial parcel with dwelling unit — 1 unit per business + 1 unit per dwelling unit
9. Hotel/Motel/Inn type parcels — 1 unit per average annual daily occupancy

Vacant and undevelopable parcels, such land used exclusively for greenbelt, creeks, parking areas, landscape strips, or upon the common area of any planned unit development shall not be assessed for parks.

In assessing vacant, commercial and industrial properties, the typical method of assessing these parcels within other assessment districts is to assess the land for its highest and best use. Because no dwelling units or industrial commercial developments exist on vacant, developable land, it was felt that the assessment should be reduced to ½ a unit (see "Vacant, developable parcel" mentioned above). Also, in the case of commercial and industrial properties, it was felt that those individuals working at such locations received direct benefit by having the park facilities to utilize during lunch or after work for such activities as lunches, company picnics, company baseball games, etc.

Once the total number of ESD use units within Zone 1 – Parks, of LLAD-1, has been determined, this number shall be divided into the Town's park operation and maintenance budget for the current fiscal year, resulting in a full maintenance cost per ESD per year. This full annual assessment amount per ESD, reduced by the annual assessment amount per ESD paid by Zone 1 - Parks parcels, shall be assessed to each parcel in all zones based upon the calculated ESD use units.

For FY 2021-22, the full cost for LLAD-1, Zone 1 - Parks was determined to be $134.48 per ESD, but LLAD-1 properties cannot be assessed more than $50.00 per ESD. Parcels within LLAD-2 will be assessed the difference between the full cost to operate and maintain Zone 1 – Parks ($134.48) and maximum assessment of the LLAD-1, Zone 1-Parks assessment ($50.00). For FY 2021-22, this difference, the Parks Component, is $84.48 per ESD as shown in the table below.

	FY 2021-22 Parks Budget
Full Cost to Operate and Maintain Town Parks per ESD	$134.48
LLAD-1, Zone 1-Parks Assessment	$50.00
LLAD-2 Park Component	$84.48 ($134.48 - $50.00 = $84.48)

Acreage Street Component

The Acreage Street Component currently applies to Zones 101 and 116. Zone 101 provides funding for street landscaping, street lights and structures within the public right-of-way installed by the Shiloh Oaks development. Zone 116 provides street lights and structures within the public right-of-way installed by the Windsor Veterans Village development. Both zones contain parcels of varying sizes.

Each parcel within Zone 101 receives a special benefit from the pleasing aesthetics of the landscaping, increased air quality from additional plant life and the safety for vehicular traffic and traffic at night from the street lights. Each parcel within Zone 116 receives a special benefit from the increased safety for vehicular traffic and traffic at night from the street lights. These improvements also make these areas more desirable for future businesses, directly benefiting the property values in this zone.

Because lot sizes and shapes vary, the larger parcels tend to have the most frontage area and the smaller parcels the least. Accordingly, the most equitable method of assessment is to spread the operation, maintenance and administrative costs for this street improvement component by the size (acreage) of each parcel.

The street component cost per acre is found by dividing the total assessment cost for the street component of the zone by the total acreage within the zone. The street component cost for each parcel is found by multiplying the street component cost per acre by the acreage of each parcel.

Parcel Street Component

The Parcel Street Component is used to apportion costs for improvements and services such as street landscaping, and street lighting within the public rights-of-way when the benefit to each parcel within each Zone is basically equal.

For street landscaping and structures, each parcel within each improvement area receives a special benefit from the pleasing aesthetics of the landscaping, increased air quality from additional plant life and increased property value. Lighting and related structures improve the safety for vehicular traffic and traffic at night. Because the subdivisions have met the Town's lighting requirements, the lighting within each of the subdivisions are spaced per adopted Town standards. These improvements also make this area more desirable for future businesses or residents, directly benefiting the property values in each area.

Because lot sizes tend to be relatively uniform by development, the benefits of street lighting and landscaping are conferred to parcels based upon their parcel unit as defined below:

1. Vacant and undevelopable parcel 0 unit
2. Developed or developable parcel 1 unit

Vacant and undevelopable parcels, such land used exclusively for greenbelt, creeks, parking areas, landscape strips, or upon the common area of any planned unit development shall not be assessed for street lights and landscaping.

Once the total number of use units has been determined, this number shall be divided into the Parcel Street Component budget, resulting in a Parcel Street Component cost per parcel unit per year.

PART E

FY 2021-22 PROPERTY OWNERS LIST

The names and addresses of each of the property owners as shown on the County of Sonoma Assessor's Tax Assessment Roll have been keyed to the special assessment number (the assessor parcel number) as shown in Part C of this Engineer’s Report.

PART F

FY 2021-22 ASSESSMENT DIAGRAM

The attached page provides the reference to the appropriate Assessor Books at the County for the respective subdivisions. The Assessment Diagram (map) for each Zone of the Assessment District is following. Please note that the lines and dimensions of each parcel within their subdivisions, as well as the distinctive assessment number, are shown on the Assessor's Maps for the Town of Windsor available at the County of Sonoma Assessor's Office.

Zone 101 - Shiloh Oaks

All the land lying within Parcel Map 05-24 (Shiloh Oaks), filed in the Recorder's Office of the County of Sonoma in Book 716, Pages 1-5 and amended by Shiloh Oaks Amended Map recorded in Book 739 of Maps, Pages 40-44.

Zone 102 - Miscellaneous Supplemental Parks

All the land lying within Parcel Map 07-22 (Shook & Waller), filed in the Recorder's Office of the County of Sonoma in Book 729, Pages 1-4.

All the land lying within the Tractor Supply Company area filed in the Recorder's Office of the County of Sonoma, and known as APN 164-550-010.

All the land lying within the Head Start area filed in the Recorder's Office of the County of Sonoma, and known as APN 161-040-053.

All the land lying within the Marcassin Winery area filed in the Recorder's Office of the County of Sonoma, and known as APN 164-550-013 and APN 164-550-014.

All the land lying within the 705 Shiloh Road development area and known in the Assessor's Office of the County of Sonoma as APN 163-130-013.

All the land lying within the 1200 American Way (subsequently known as Grand Cru) development area and known in the Town as MNS 14-06, and in the Assessor's Office of the County of Sonoma as APN 164-550-015.

All the land lying within the Storage Pro of Windsor area filed in the Recorder's Office of the County of Sonoma and known as APN 059-271-110.

All the land lying within the Trione Circle area filed in the Recorder's Office of the County of Sonoma and known as APN 164-410-061.

All the land lying within the Encore Events area filed in the Recorder's Office of the County of Sonoma and known as APN 164-550-018.

All the land lying within the Balanced Behavior Board & Train development area and known in the Assessor's Office of the County of Sonoma as APN 164-140-034.

All the land lying within the Carol Shelton Winery area and known in the Assessor's Office of the County of Sonoma as APN 164-140-039.

All lands within 1145 Kitty Hawk Blvd development area, Town File No. B19-0085 and known in the Assessor's Office of the County of Sonoma as APN 164-340-016.

Zone 103 - Windsor Redwoods

All the land lying within the Windsor Redwoods development area, Town of Windsor File No. UP 06-16, and known in the Assessor's Office of the County of Sonoma, as APN 163-171-041.

Zone 104 - Manzanita Subdivision

All the land lying within the Manzanita Subdivision, filed in the Recorder's Office of the County of Sonoma in Book 744, Pages 40-43.

Zone 105 - G&C Auto Body

All the land lying within the Town of Windsor File No. UP 06-57, and known in the Assessor's Office of the County of Sonoma, as APN 086-220-033.

Zone 106 – (Dissolved)

None

Zone 107 – Berry Lane (East)

All the land lying within Parcel Map 13-11 (9828 Berry Lane), filed in the Recorder's Office of the County of Sonoma in Book 763, Pages 38 and 39.

All the land lying within Parcel Map 13-12 (9810 Berry Lane), filed in the Recorder's Office of the County of Sonoma in Book 763, Pages 40 and 41.

Zone 108 – Bell Village Commercial

The land lying within the commercial portion of the Bell Village Commercial Center Phase 1 development also known as the Town of Windsor file number MJS 09-17, and filed in the Recorder's office of the County of Sonoma in Book 778 of Maps, Pages 01-10.

Zone 109 – Vintage Oaks on the Town Green

The land lying within the residential portion of the Bell Village Commercial Center Phase 1 development also known as the Town of Windsor file number MJS 09-17, and filed in the Recorder's office of the County of Sonoma in Book 778 of Maps, Pages 01-10

Zone 110 – Holiday Inn

All the land lying within the Hiliday Inn development, Town of Windsor File No. DRC/VAR 07-42, and known in the Assessor's Office of the County of Sonoma, as APN 164-030-061.

Zone 111 – Russian River Brewing Company

That portion of land lying within the Evans/Drew Industrial Subdivision Phase 1 development, Town of Windsor file number Map MJS 00-21B and known in the Assessor's Office of the County of Sonoma, as APN 164-140-041. This development stopped and was restarted as the Russian River Brewing Company development, Town of Windsor File Number 16-10.

Zone 112 – Esposti Park Place

All the land lying within the Esposti Park Place development, Town of Windsor File Number GPA/ZC/UP/DRR 12-28, and known in the Assessor's Office of the County of Sonoma, as APN 163-171-042.

Zone 113 – Victoria Oaks

All the land lying within the Town of Windsor File Number GPA/ZC/MJS/UP 05-28, and known in the Assessor's Office of the County of Sonoma, as APNs 163-130-030, 163-130-031 and 163-130-032.

Zone 114 – Overlook Subdivision

All the land lying within the Town of Windsor File Number UP/MJS 98-42 and known in the Assessor's Office of the County of Sonoma, as APN 164-140-001.

Zone 115 – Los Amigos Subdivision

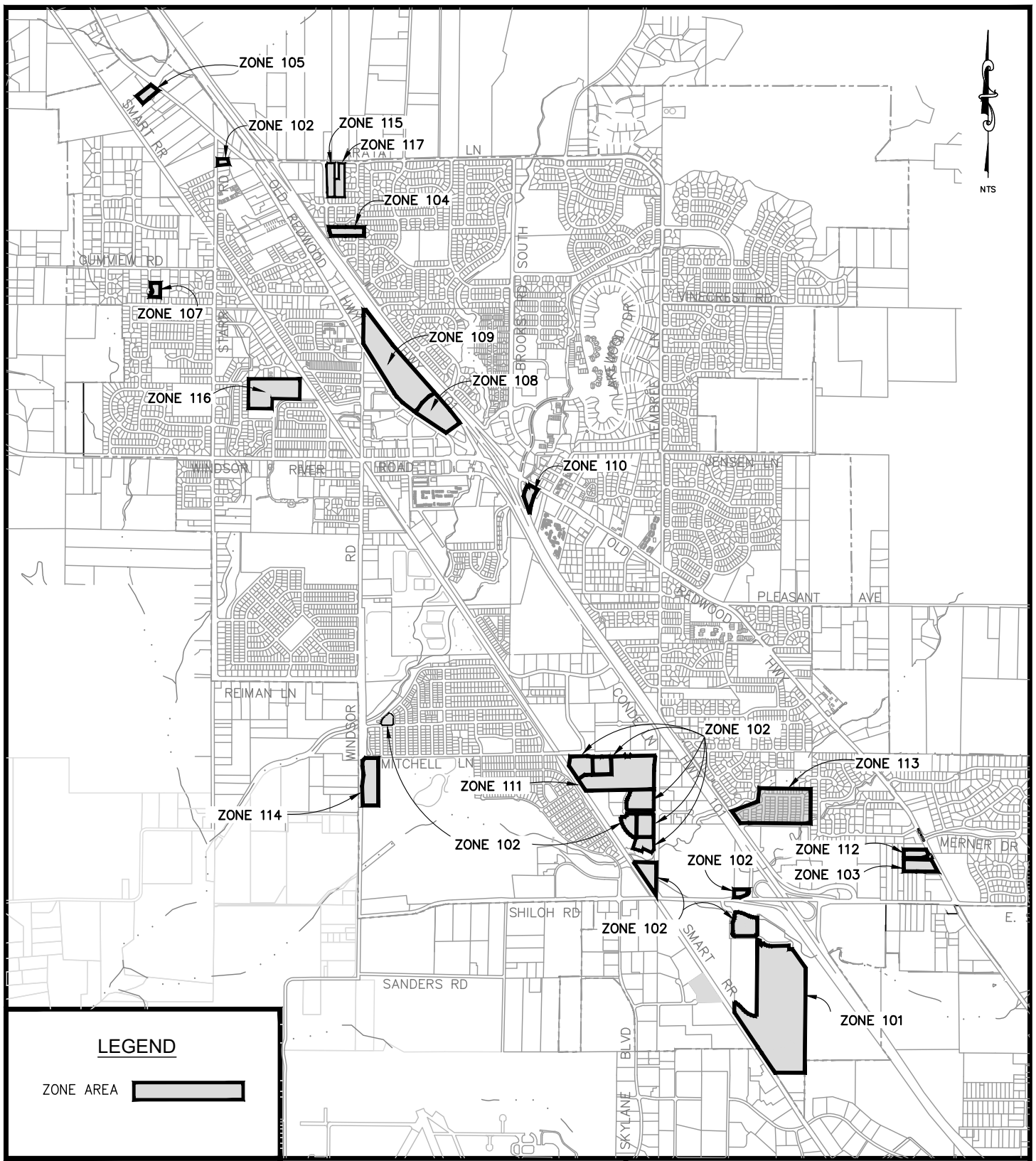
All the land lying within the Town of Windsor File Number MJS 14-20 and known in the Assessor's Office of the County of Sonoma, as APN 161-050-068.

Zone 116 – Windsor Veterans Village

All the land lying within the Windsor Veterans Village area, Town File No. UP/DRR 17-18 and known in the Assessor's Office of the County of Sonoma, as APN 066-060-068 and APN 066-060-004.

Zone 117 – 330 Arata Lane

All the land lying within the 330 Arata Lane area, Town File No. MJS/UP 15-30 and known in the Assessor's Office of the County of Sonoma, as APN 161-500-030.



LEGEND

ZONE AREA

NOTE:
FOR THE DISTINCTIVE ASSESSMENT NUMBER AND DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL REFER TO THE ASSESSORS MAPS FOR THE TOWN OF WINDSOR AVAILABLE AT THE COUNTY OF SONOMA ASSESSORS OFFICE.

Prepared by:

Coastland Civil Engineering, Inc.
1400 Neotomas Avenue, Santa Rosa, CA 95405
707.571.8005 707.571.8037 Fax

ZONE 101	SHILOH OAKS
ZONE 102	MISC SUPPLEMENTAL PARKS
ZONE 103	WINDSOR REDWOODS
ZONE 104	MANZANITA SUBDIVISION
ZONE 105	G&C AUTO BODY
ZONE 107	BERRY LANE (EAST)
ZONE 108	BELL VILLAGE COMMERCIAL
ZONE 109	VINTAGE OAKS ON THE GREEN
ZONE 110	HOLIDAY INN
ZONE 111	RUSSIAN RIVER BREWING CO.
ZONE 112	ESPOSTI PARK PLACE
ZONE 113	VICTORIA OAKS
ZONE 114	OVERLOOK SUBDIVISION
ZONE 115	LOS AMIGOS SUBDIVISION
ZONE 116	WINDSOR VETERANS VILLAGE
ZONE 117	330 ARATA LANE SUBDIVISION

* TO BE ANNEXED INTO THE DISTRICT THIS YEAR

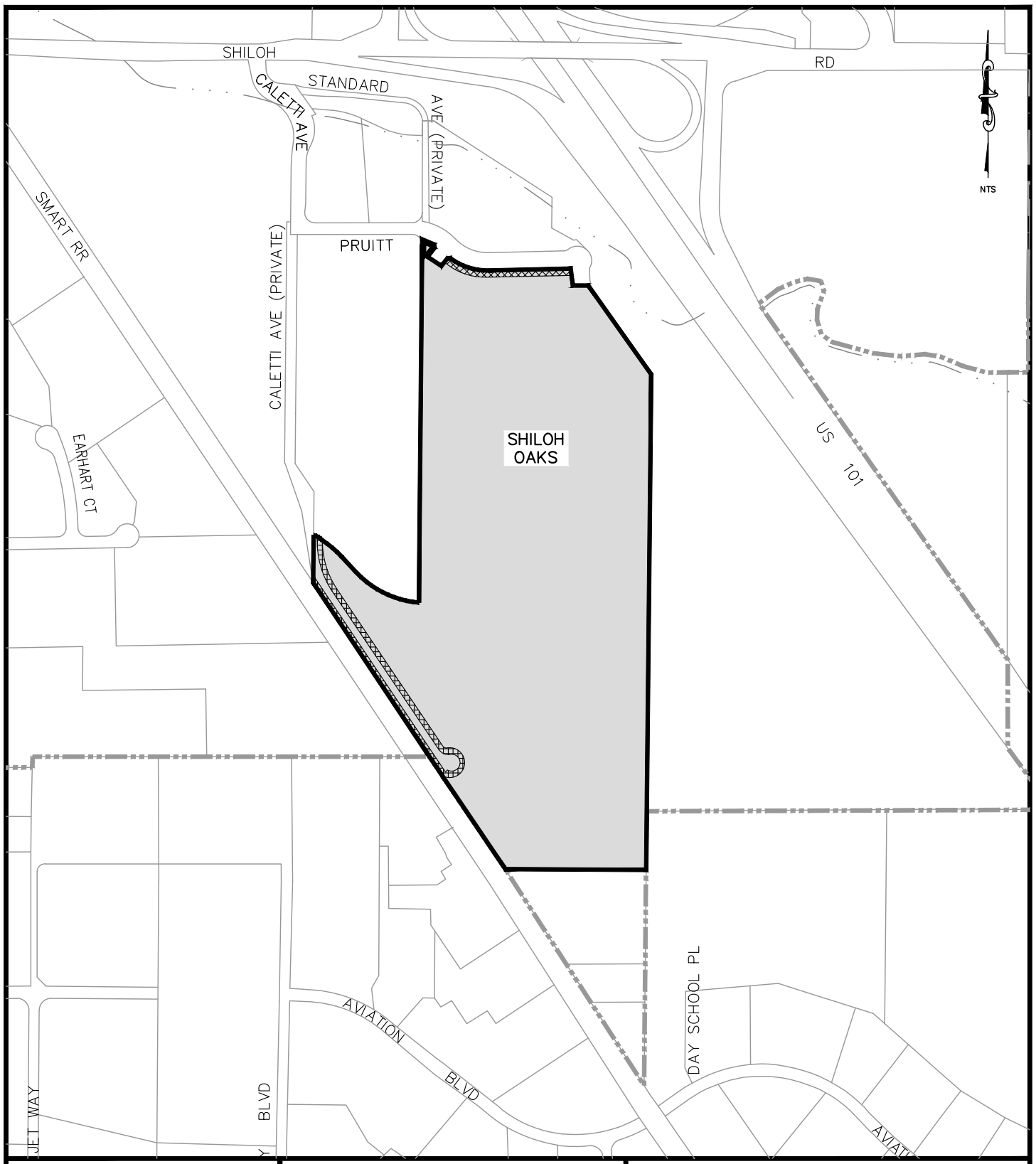
TOWN OF WINDSOR

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2

ASSESSMENT DIAGRAM

2021–2022 FISCAL YEAR

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NOTE:
FOR THE DISTINCTIVE ASSESSMENT NUMBER AND DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL REFER TO THE ASSESSORS MAPS FOR THE TOWN OF WINDSOR AVAILABLE AT THE COUNTY OF SONOMA ASSESSORS OFFICE.

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LEGEND

- ZONE AREA
- TOWN BOUNDARY
- LANDSCAPE & STREETLIGHT MAINTENANCE AREA

TOWN OF WINDSOR

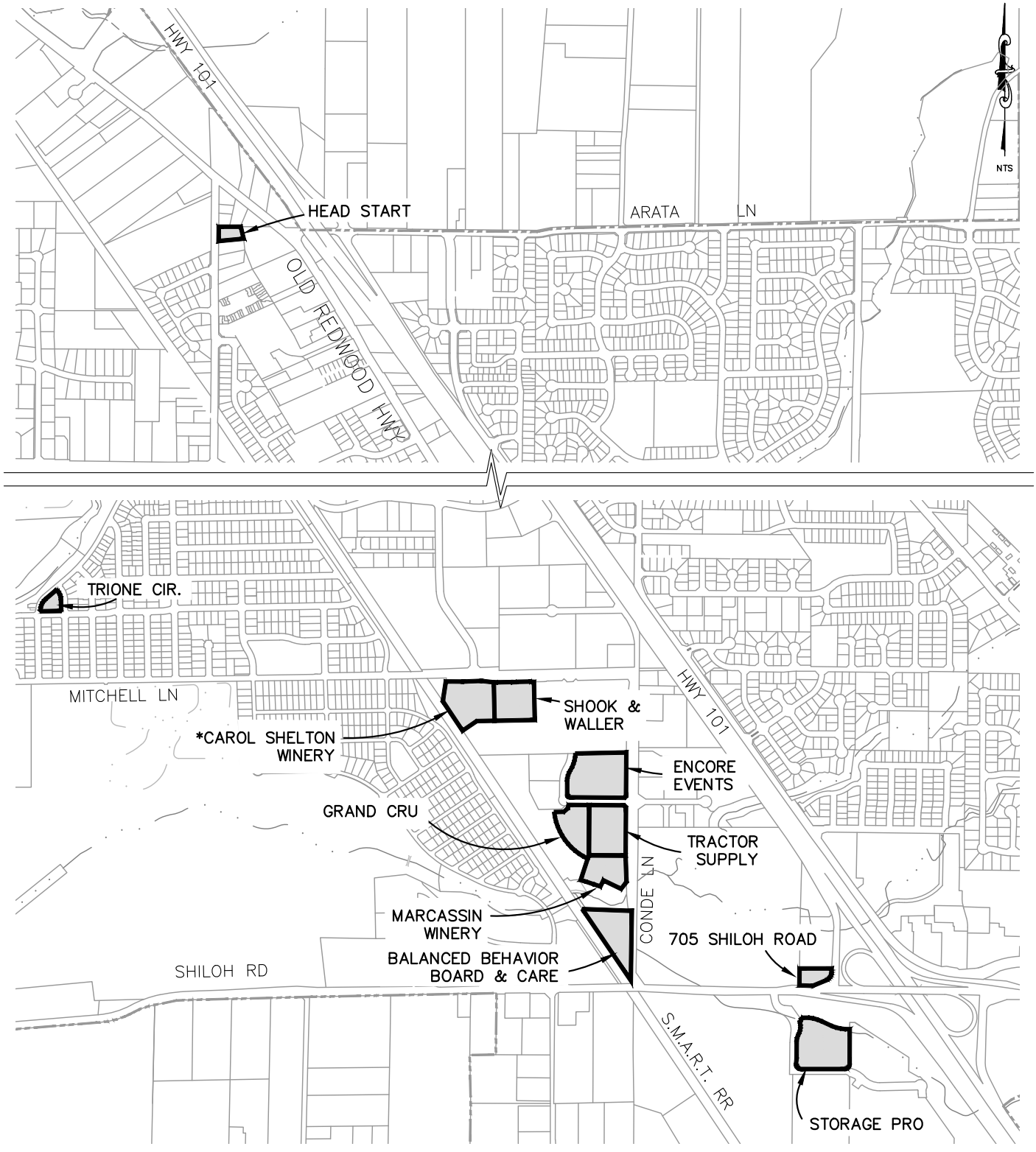
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2 ASSESSMENT DIAGRAM

ZONE 101

LANDSCAPE & STREET LIGHT MAINTENANCE

2021–2022 FISCAL YEAR

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NOTE:
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LEGEND

ZONE AREA

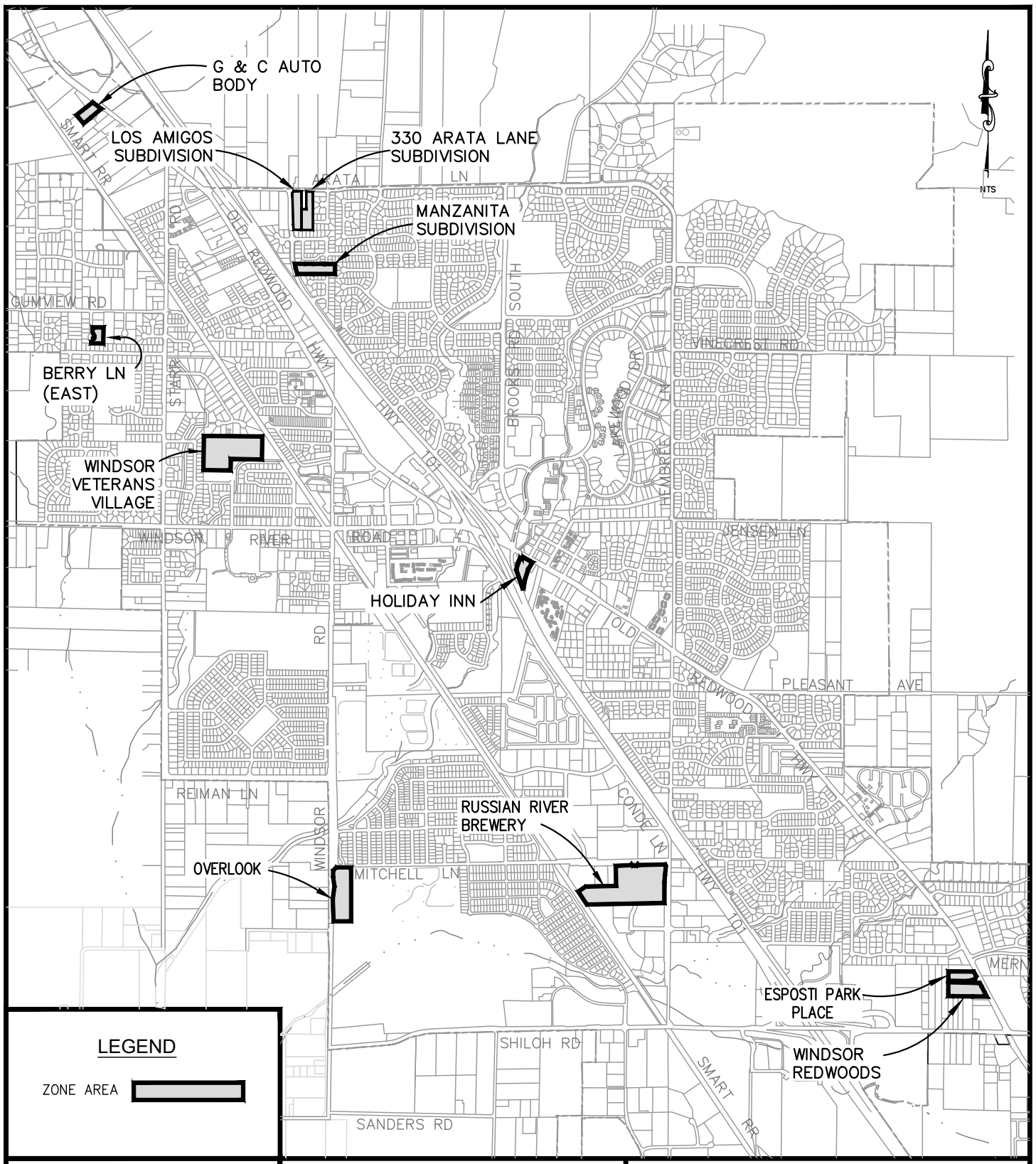
* TO BE ANNEXED INTO THE DISTRICT THIS YEAR.

TOWN OF WINDSOR

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
ASSESSMENT DIAGRAM
ZONE 102
MISC. SUPPLEMENTAL PARKS

2021–2022 FISCAL YEAR

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LEGEND

ZONE AREA

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ZONE 103	WINDSOR REDWOODS
ZONE 104	MANZANITA SUBDIVISION
ZONE 105	G&C AUTO BODY
ZONE 107	BERRY LANE (EAST)
ZONE 110	HOLIDAY INN
ZONE 111	RUSSIAN RIVER BREWING CO.
ZONE 112	ESPOSTI PARK PLACE
ZONE 114	OVERLOOK SUBDIVISION
ZONE 115	LOS AMIGOS SUBDIVISION
ZONE 116	WINDSOR VETERANS VILLAGE
ZONE 117	330 ARATA LANE SUBDIVISION

* TO BE ANNEXED INTO THE DISTRICT THIS YEAR

TOWN OF WINDSOR

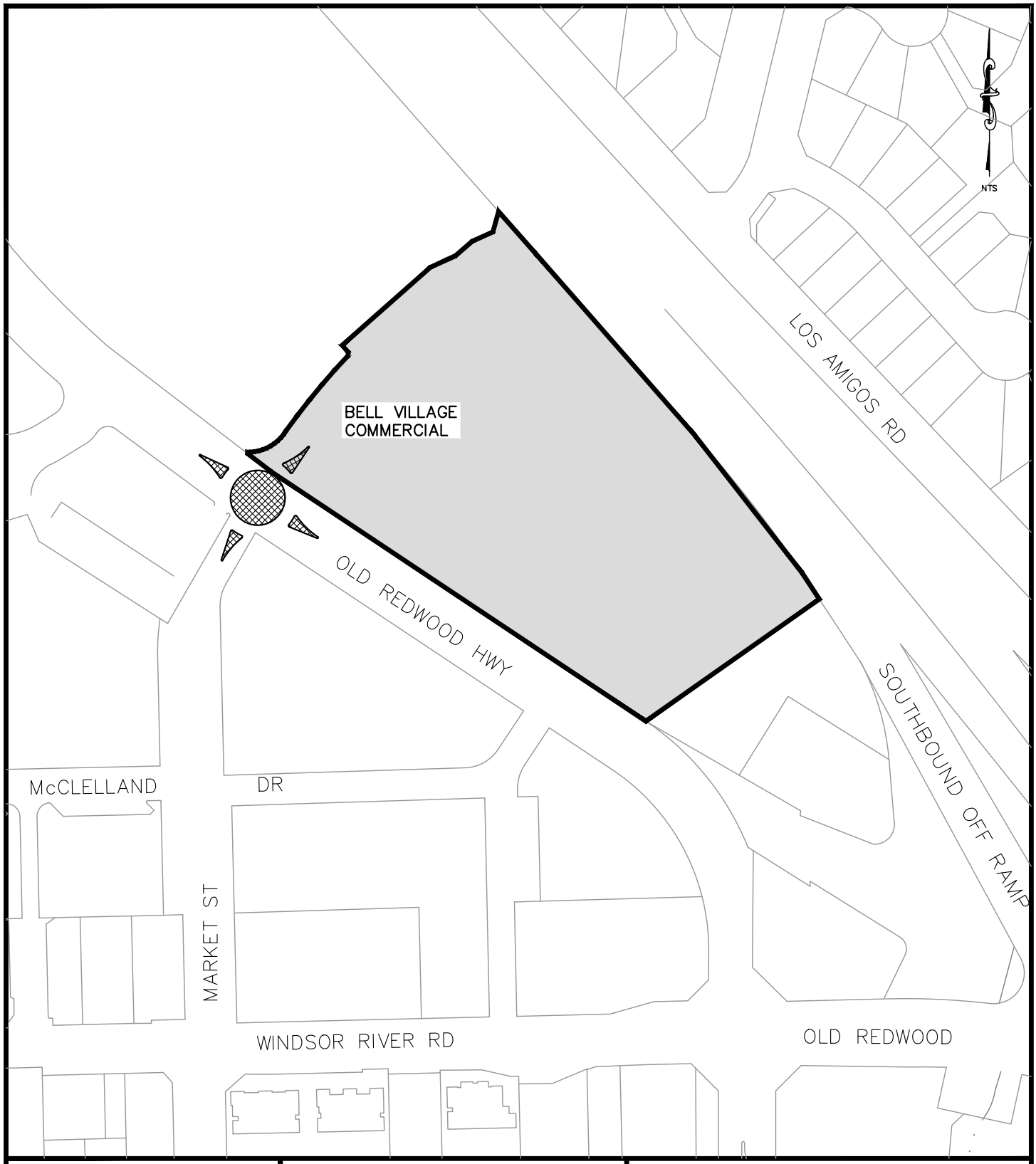
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2 ASSESSMENT DIAGRAM

ZONES 103, 104, 105, 107, 110, 111, 112, 114, 115, 116, 117

STREET LIGHT MAINTENANCE

2021–2022 FISCAL YEAR

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NOTE:
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LEGEND

ZONE AREA

LANDSCAPE & STREETLIGHT MAINTENANCE AREA

TOWN OF WINDSOR

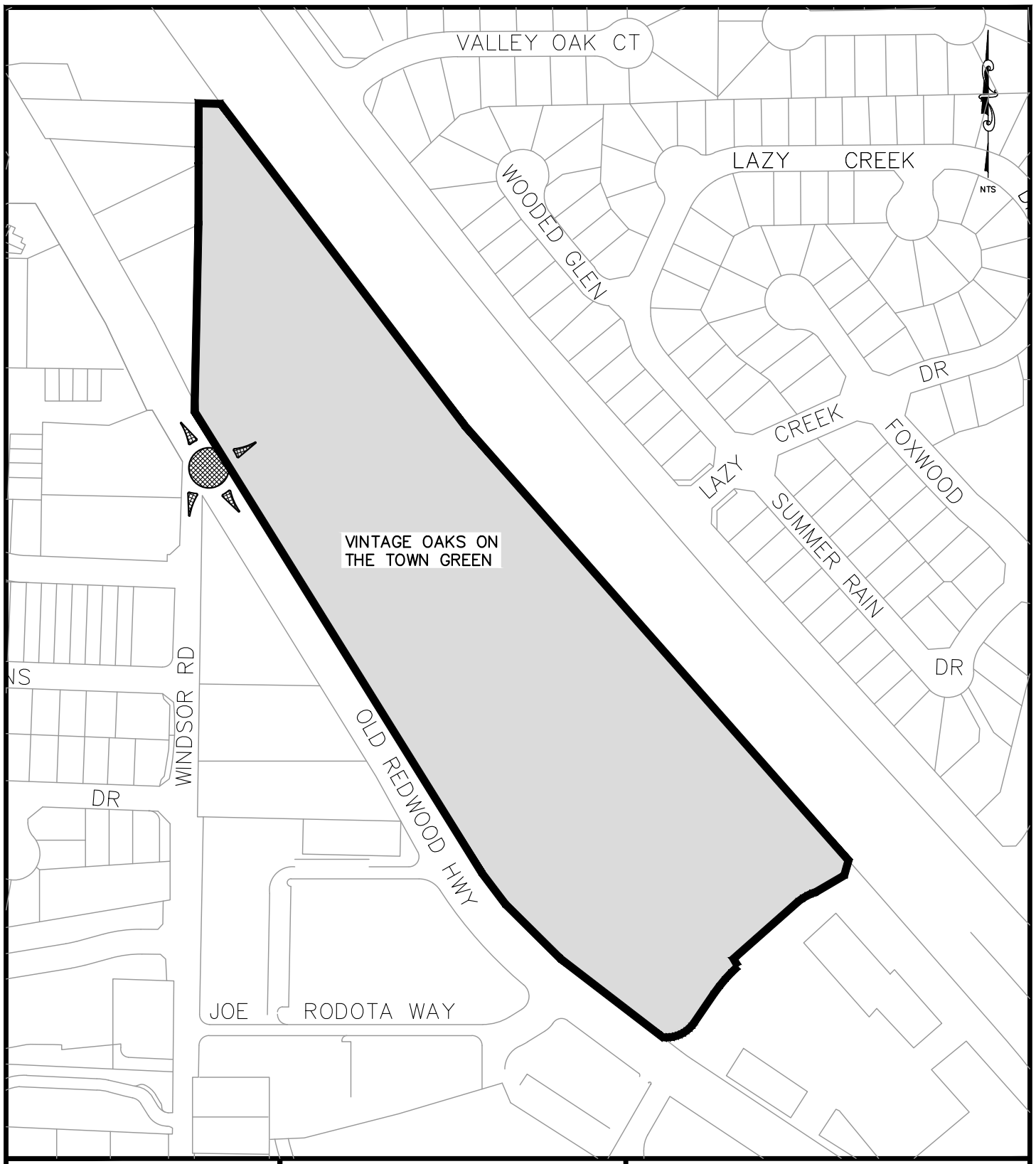
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2 ASSESSMENT DIAGRAM

ZONE 108

LANDSCAPE & STREETLIGHT MAINTENANCE

2021–2022 FISCAL YEAR

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NOTE:
FOR THE DISTINCTIVE ASSESSMENT NUMBER AND DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL REFER TO THE ASSESSORS MAPS FOR THE TOWN OF WINDSOR AVAILABLE AT THE COUNTY OF SONOMA ASSESSORS OFFICE.

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LEGEND

ZONE AREA

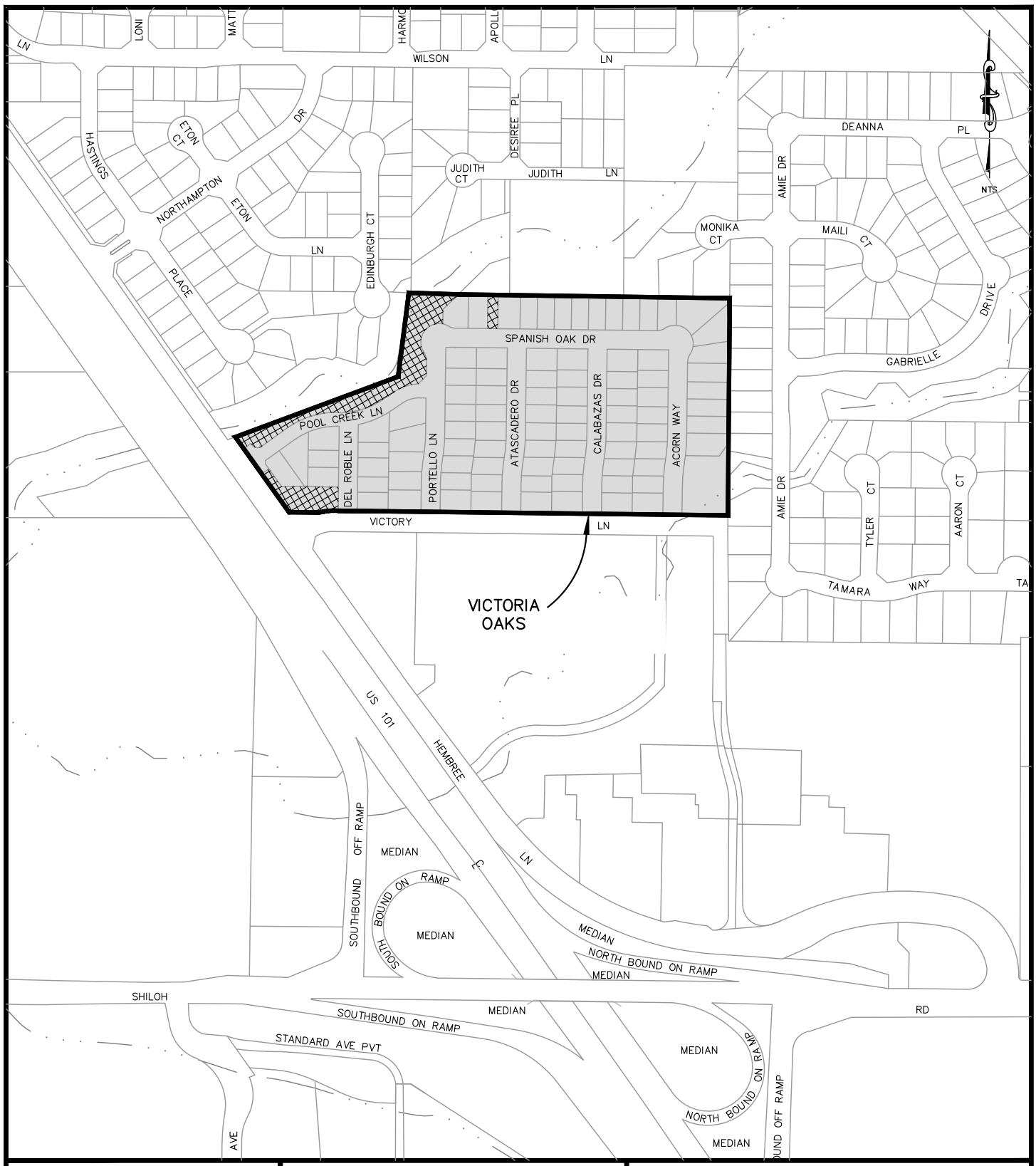
LANDSCAPE & STREETLIGHT MAINTENANCE AREA

TOWN OF WINDSOR

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
ASSESSMENT DIAGRAM
ZONE 109
LANDSCAPE & STREETLIGHT MAINTENANCE

2021–2022 FISCAL YEAR

Images: Xrefs: win-base.dwg
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NOTE:
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LEGEND

ZONE & STREETLIGHT MAINTENANCE AREA

LANDSCAPE MAINTENANCE AREA

TOWN OF WINDSOR

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT No. 2
ASSESSMENT DIAGRAM
ZONE 113
LANDSCAPE & STREETLIGHT MAINTENANCE

2021–2022 FISCAL YEAR

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APPENDIX 1

EXISTING WINDOR LANDSCAPING AND LIGHTING SPECIAL ASSESSMENT DISTRICT BUDGET FOR ZONE 1

The Zone 1 (Parks) Budget for FY 2021-22 showing the line item budget, total ESD's and the full cost per ESD to operate and maintain all areas within Zone 1 (Parks) of the existing Windsor Landscaping and Lighting Special Assessment District.

ZONE 1 - PARKS
WINDSOR LANDSCAPING AND LIGHTING
SPECIAL ASSESSMENT DISTRICT

Account Prefix: 150-00-91		2020-21 Budget	2021-22 Budget
Maintenance & Operations: Structure and Improvement			
4335-301	Maintenance - Structure and Improvements	**$70,200.00**	**$65,000.00**
Maintenance & Operations: Grounds			
4250-301	Meetings/Conferences/Travel	$5,080.00	$2,843.00
4315-301	Gas/Oil/Diesel	$4,315.00	$5,200.00
4325-301	Vehicle Maintenance	$7,150.00	$7,150.00
4330-301	Equipment Maintenance	$3,000.00	$3,100.00
4350-301	Landscape Maintenance Contract	$0.00	$0.00
4370-301	Materials and Supplies	$79,200.00	$73,600.00
4435-301	Operational Expense	$38,500.00	$43,000.00
4452-301	Contract Services	$202,000.00	$192,100.00
	Subtotal Grounds	**$339,245.00**	**$326,993.00**
	TOTAL MAINTENANCE & OPERATIONS	**$409,445.00**	**$391,993.00**
Professional and Special Services			
4158-301	Unemployment Insurance	$2,500.00	$1,000.00
4280-301	Legal	$1,000.00	$1,000.00
4450-301	Professional Services	$0.00	$0.00
4452-301	Coastland Civil Engineers-Assessment Engr. Services	$11,925.50	$12,045.00
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$15,425.50**	**$14,045.00**
Utilities			
4487-301	Utilities	**$280,000.00**	**$280,000.00**
Personnel			
4110-000	Regular Positions Pay	$316,319.00	$407,326.14
4120-000	Extra-help	$37,935.00	$37,935.00
4130-000	Overtime Pay	$2,000.00	$2,000.00
4150-000	Fringe Benefits	$163,014.00	$166,056.30
	TOTAL PERSONNEL	**$519,268.00**	**$613,317.44**
Capital Outlay			
4540-000	Equipment Acquisition	$0.00	$0.00
4570-000	Vehicle Acquisition	$0.00	$0.00
4580-000	Structures & Improvements	$0.00	$0.00
	TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**
	Subtotal Park Expenses	**$1,224,138.50**	**$1,299,355.44**
	Contingency	$20,747.54	$19,609.61
	TOTAL PARK EXPENSES	**$1,244,886.04**	**$1,318,965.05**
	EST. CONTRIBUTION FROM INTEREST	$0.00	$0.00
	CONTRIBUTION FROM RESERVES	$0.00	$0.00
	CONTRIBUTION FROM GENERAL FUND	$753,348.04	$828,570.55
	TOTAL COSTS	**$491,538.00**	**$490,394.50**
	TOTAL REVENUE	**$491,538.00**	**$490,394.50**

ZONE 1 - PARKS
WINDSOR LANDSCAPING AND LIGHTING
SPECIAL ASSESSMENT DISTRICT
2021-22 Zone 1 Park Landscaping Budget

	2020-21 Budget	2021-22 Budget
Estimated Number of Equivalent Single Family Dwelling (ESD) Units in Zone 1	9,830.16	9,807.89
Estimated Assessment for Zone 1 per ESD	**$50.00**	**$50.00**
Estimated Full Assessment for Zone 1 per ESD (for use in LLAD-2 = Total Park Expenses/Estimated Number of ESDs)	**$126.64**	**$134.48**