Engineer's Report
For
Windsor 1982 Act
Benefit Assessment District

FY 2022-23

Town of Windsor
County of Sonoma
State of California

April 2022

Prepared By:
Coastland Civil Engineering, Inc.

FY 2022-23
WINDSOR 1982 ACT BENEFIT ASSESSMENT DISTRICT

(Pursuant to the Government Code Sections 54703-54719)

The undersigned respectfully submits, as directed by the Town Council of the Town of Windsor on March 2, 2022, the enclosed Engineer's Report on the 20th of April, 2022.

COASTLAND CIVIL ENGINEERING INC.

By: _____

John L. Wanger, RCE 43148, Exp. 3/31/24



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 _____, 2022.

By: _____

Irene Camacho-Werby, 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 _____, 2022.

By: _____

Irene Camacho-Werby, 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 _____, 2022.

By: _____

Irene Camacho-Werby, Town Clerk,
Town of Windsor
Sonoma County, California

ANNUAL ENGINEER'S REPORT FOR
WINDSOR 1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23

Coastland Civil Engineering, Engineer of Work for the Windsor 1982 Act Benefit Assessment District, Town of Windsor, Sonoma County, California, makes this Engineer's Report as directed by the Town Council on March 2, 2022, pursuant to Section 54716 of the California Government Code for the Windsor 1982 Act Benefit Assessment District for Fiscal Year (FY) 2022-23.

Background

In August, 2008, by Resolution No. 2338-08, the Town of Windsor formed the Windsor 1982 Act Benefit Assessment District to recover costs associated with the operation and maintenance of flood control, drainage and street improvements within the public rights-of-way and public parcels of developments that receive special benefit from specific facilities within the Town. This district is pursuant to the Benefit Assessment Act of 1982 (as defined by Sections 54703–54719 of the Government Code). Section 54710 of the Government Code outlining the rules and regulations of Benefit Assessment Act of 1982 (1982 Act) states:

> "(a) Any local agency which is authorized by law to provide one or more of the following services may impose a benefit assessment pursuant to this chapter to finance the maintenance and operation costs of these services:
>
> (1) Drainage
> (2) Flood control
> (3) Street lighting
>
> (b) Any local agency which is authorized by law to maintain streets, roads, or highways may impose a benefit assessment pursuant to this chapter to pay for the maintenance of those streets, roads, or highways."

Although the 1982 Act allows for the maintenance of street lighting (Section 54710(a)(3)), the Town of Windsor funds the operation and maintenance of street lights through its Landscaping and Lighting Assessment Districts and has not used this assessment district to fund those expenses.

The Town of Windsor formed the initial 1982 Act District in 2008 with the Shiloh Oaks development, which was designated as Zone 101. As additional developments occur within the Town having storm drain, flood control or street improvements that provide special benefit, these developments may be annexed into this district. It is the intent of this district to annex new developments into this district each as separate zones. Since formation, various new developments have been annexed. It should be noted that Zone numbers may not be consecutive as they are set to match zone numbers used in the Town of Windsor Landscaping and Lighting Assessment District No. 2 (LLAD-2). Not every zone in LLAD-2 has improvements covered by this Assessment District.

In its initial year of formation, and when any new assessment is proposed to be levied, Section 54716 (a) of the Government Code requires the Town to have a written report prepared and filed with the Town Clerk that includes a description of the service proposed to be financed through the revenue derived from the assessment; a description of each lot or parcel proposed to be in the district; the amount of the proposed assessment for each parcel; and the basis or methodology of the assessment. Section 54715(a) of the Government Code precludes assessments from being levied on federal, state or Town-owned properties. Per Section 54711(a)(3) of the Government Code, the revenue derived from any assessments associated with this district shall not be used to pay the cost of any service other than the service for which the assessment was levied.

Annual Reserve Policy

A minimum annual reserve policy for this assessment district was established during FY 2015-16 to set aside some monies to pay for unanticipated expenses in any given year (such as vandalism, additional pod unit cleaning, etc.) as well as to account for the lag in the beginning of the budget year (July 1st) and the initial receipt of assessments (December). An adequate annual reserve was determined to be between 50% and 60% of a zone's annual expenses.

Tree/Shrub and Media Replacement Reserve Fund

Most zones in this assessment district also have an accumulating reserve fund that is built up to cover the cost of a non-annual event, such as silt removal in the creek or Tree/Shrub/Media replacement in a tree-pod unit. These funds accumulate to the estimated cost of the non-annual event. The estimated cost of replacing tree/shrub/media (at this time) is $2,000 per tree pod unit. The estimated cost for silt removal in the creek (at this time) is $112,000. Once this fund balance is reached for a particular zone, the replacement/removal assessment for that item is not incurred until the fund needs to be rebuilt. If excess annual reserves exist and the non-annual reserve fund has been satisfied, any reserves beyond the minimum established will be used to reduce the annual assessment. It should be noted that the estimated accumulating fund levels are subject to change as determined by the Town. Increases in these accumulating fund levels will not increase the annual assessment over the established maximum annual assessment amount.

Maximum Annual Assessment and Consumer Price Index

Every zone 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.

The 1982 Act Assessment District 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 2021 and is +4.20%. In order to keep up with inflation, the annual CPI adjustment will be applied to each maximum assessment for each zone for FY 2022-23.

Proposition 218 and Special Benefits

In 1996, California voters approved Proposition 218 which amended the California Constitution by adding Article XIII C and Article XIII D. Those Articles affect the ability of local government to levy and collect taxes, assessments, and property-related fees and charges. With respect to assessment districts, Article XIII D stipulates that a parcel's assessment 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 effects of Proposition 218 with respect to the Annual Engineer's Report are that the special benefits conferred upon assessed parcels through the improvements and services funded by the District must be identified, any general benefit conferred upon the public at large by those same improvements and services must also be identified, and the annual costs of said improvements and services must be apportioned between the two. The cost of services attributable to a general benefit may not be assessed.

In the case of Windsor 1982 Act Benefit Assessment District, "improvements and services" primarily refers to flood control, drainage and street improvements in identified areas and the operation and maintenance thereof. In general, the special benefits provided to each parcel within each area include:

- Enhanced desirability of properties through association with the improvements.
- Reduced flooding risk of properties through maintenance of the improvements.
- Improved air quality from additional vegetation.
- Improved water quality from reduced pollutants in storm water run-off

Each parcel within a zone receives a particular and distinct special benefit from the maintenance of the improvements within that zone even though improvements 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 tree pod vegetation or improved water quality, 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 a particular zone.

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.

Fiscal Year 2022-23

Proposed Changes

For FY 2022-23, the following changes are proposed for the 1982 Act Assessment District:

- Maximum annual assessments will be increased by the Consumer Price Index inflation rate of +4.20%.
- One new annexation is proposed into a new zone, Zone 119.

The following sections outlines estimated expenditures for the existing zones based on updated cost estimates to operate and maintain the improvements for FY 2022-23 and follows the procedures specified in Section 54716(a) for the new zone. Also, as there are new assessments proposed to be levied, Section 53753 procedures of the Government Code will be followed, which requires noticing, and a public hearing.

Zone 101 – Shiloh Oaks Development

Zone 101 covers the costs associated with the operation and maintenance of storm drain and flood control facilities constructed within the Shiloh Oaks development. These activities include annual weed abatement within the drainage ditch and creek channel and silt removal, as needed. The boundaries of this zone are contiguous with the boundaries shown on Parcel Map 05-24 and as amended by Amended Map No. 05-24, recorded May 27, 2010. (See the assessment diagrams included at the end of this Report.)

It should be noted that the original Parcel Map associated with the Shiloh Oaks development (PM 05-24) indicated that further development of land and construction of additional public streets will occur within the boundaries of this zone. Based on estimates derived from the layout of the proposed streets as shown on the parcel map, a maximum annual assessment per acre was determined.

For FY 2022-23, the total proposed budget for Zone 101 is $8,425.49, a 311% increase from last year due to planned weed abatement work. The Silt Removal Carryover Reserve fund is fully satisfied. Silt removal not expected to be required this year. The ending fiscal year annual reserve is anticipated to be higher than the desired reserve policy limits. Excess annual reserves were used to reduce the annual assessment to zero for FY 2022-23. The reserve level will be reviewed again next year and used to reduce the annual assessment if it is still higher than desired.

This report recommends an increase of the maximum annual assessment for Zone 101 by the

2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 101 to $69,061.99. As the annual assessment for FY 2022-23 is less than this amount, notices are not required to be sent nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as weed abatement and administrative costs, are incurred annually, silt removal will be required approximately every five years. Pursuant to Government Code Section 54719, money for silt removal and any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the headings "Maintenance & Operations" and "Professional Services". It was anticipated that these funds would be expended up to once every five years, or as otherwise needed. The accumulated funds are estimated to be at their required level. Silt removal work is not anticipated to be required this year.

Zone 103 – Windsor Redwoods

In FY 2010-11, Zone 103 was created to cover the costs associated with the operation and maintenance of the storm drain and flood control facilities constructed with the Windsor Redwoods development. This development is expected to remain a single parcel with 65 affordable housing apartments. The improvements covered in this assessment district originally consisted of a grassy-swale and one storm water quality feature, a Filterra tree pod unit. The development of the parcel to the north has removed the need for the grassy swale. The special benefit to this parcel now consists of the one tree pod unit. The boundaries of this zone are contiguous with the boundaries shown on the improvement plans associated with this development (see the assessment diagrams included at the end of this Report.)

The specific benefit of the storm drain facility constructed for this development will benefit the entire parcel. As such, the parcel will be considered one parcel unit. Any subdivision or merger of this parcel by future maps will be treated as described in Part D of this Report. Due to anticipated increased expenses in the future, a maximum annual assessment per parcel unit was determined which will be allowed to increase by the CPI as noted above, each year to account for inflation.

The total proposed Zone 103 budget for FY 2022-23 is $3,629.24, which is a 7.5% decrease from last year. The budget includes a $600 contribution to the Tree/Shrub/Media Replacement fund as it is not fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 58% of annual operating costs, which is within the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 103 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 103 to $5,761.37. As the annual assessment is less than this amount, notices are not required to be sent, nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within

the tree pod unit will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the heading "Maintenance & Operations." It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 104 – Manzanita Subdivision

In FY 2010-11, Zone 104 was created to cover the operation and maintenance costs of the storm drain and flood control facilities constructed with the Manzanita Subdivision. Specifically, these consist of four Filterra tree-pod storm water quality units. This zone consists of 22 parcel units. The boundaries of this zone are contiguous with the boundaries shown on the Final Map associated with this development (see the assessment diagrams included at the end of this Report.) The specific benefit of the storm water quality features associated with this development will benefit this development only and each parcel within this development equally. Full development of this subdivision occurred in FY 2012-13.

The total proposed Zone 104 budget for FY 2022-23 is $7,532.80, which is a 1.8% increase from last year. The budget includes a $2,400 contribution to the Tree/Shrub/Media Replacement fund as it is not fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 19% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 104 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 104 to $11,339.89. As the annual assessment for FY 2022-23 is less than this amount, notices are not required to be sent nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within the tree pod units will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the heading "Maintenance & Operations". It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 108 – Bell Village Commercial

In 2015-16, Zone 108 was created to cover the costs associated with the operation and maintenance of the storm drain and flood control facilities being constructed with the commercial portion of the Bell Village Commercial Center, Town File No. MJS 09-17 plans. Specifically, this zone will benefit from four Filterra tree-pod storm water quality units and three CUDO storm water detention and infiltration units. The specific benefit of the storm water quality features being constructed will benefit these parcels only and each parcel individually based on the parcel's acreage. The boundaries of this zone are contiguous with the boundaries

shown on the plans associated with the commercial portion of this development. (See the assessment diagrams included at the end of this Report.)

The map for this development was recorded in May of 2016. The four various-sized parcels are assessed on their individual acreage.

The total proposed Zone 108 budget for FY 2022-23 is $8,469.59, which is an 8.0% increase from last year. The budget includes a $4,000 contribution to the Tree/Shrub/Media Replacement fund as it is not fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 0% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 108 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 108 to $12.885.97. As the annual assessment for FY 2022-23 is less than this amount, notices are not required to be sent, nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within the tree pod units will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the heading “Maintenance & Operations”. It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 109 – Vintage Oaks on the Town Green

In 2015-16, Zone 109 was created to cover the costs associated with the operation and maintenance of the storm drain and flood control facilities being constructed with the residential portion of the Bell Village Commercial Center, Town File No. MJS 09-17 plans. Specifically, this zone benefits from seven Filterra tree-pod storm water quality units and three CUDO storm water detention and infiltration units. The specific benefit of the storm water quality features constructed will benefit the entire parcel. The boundaries of this zone are contiguous with the boundaries shown on the plans associated with the residential portion of this development. (See the assessment diagrams included at the end of this Report.) In 2016-17, the name for this zone was changed to Vintage Oaks on the Town Green to correspond with the improvement plans for this area.

The map for this development was recorded in May of 2016. This zone consists of one parcel. Up to 400 apartments may be built on this parcel.

The total proposed Zone 109 budget for FY 2022-23 is $8,736.66, which is a 20% decrease from last year. The budget includes no contribution to the Tree/Shrub/Media Replacement fund as it is fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 6% of

annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 109 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 109 to $20,698.76. As the annual assessment for FY 2022-23 is less than this amount, notices are not required to be sent nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within the tree pod units will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the heading "Maintenance & Operations". It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 110 – Holiday Inn

Zone 110 was created in FY 2015-16 to cover the costs associated with the operation and maintenance of the storm drain and flood control facilities constructed with the Holiday Innplans. Specifically, these consist of two Filterra tree-pod storm water quality units and creek maintenance. The specific benefit of the storm water quality features constructed, and the riparian maintenance will benefit this parcel only. The boundaries of this zone are contiguous with the boundaries shown on the plans associated this development (see the assessment diagrams included at the end of this Report). This parcel is not anticipated to subdivide further in the future and will be considered one parcel unit. Further subdivision or merger of this parcel by future maps will be treated as described in Part D of this Report.

The total proposed Zone 110 budget for FY 2022-23 is $5,172.28, which is a 7.6% decrease from last year. The budget includes no contribution to the Tree/Shrub/Media Replacement fund as it is fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 0% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 110 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 110 to $10,256.53. As the annual assessment for FY 2022-23 is less than this amount, notices are not required to be sent nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within the tree pod units will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the

heading “Maintenance & Operations”. It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 111 – Russian River Brewing Company (Dissolved)

Zone 111 was created in FY 2015-16 to cover the costs associated with the operation and maintenance of the storm drain and flood control facilities being constructed with the Evans/Drew Industrial Phase 2 plans. In FY 2017-18, the name of this zone was changed to Russian River Brewing Company. The new property owner took responsibility for maintaining the drainage facilities on the parcel, storm drain facilities were not required with the revised plan and Town maintenance was no longer required for this zone.

In FY 2019-20, this parcel was detached from Zone 111 and the Zone was dissolved from the District by Town Council on May 1, 2019, by Resolution No. 3521-19. Funds that were collected but not required were transferred to the Town General Fund (per Section 22610 of the Streets and Highways Codes) and returned.

Zone 113 – Victoria Oaks

Zone 113 was created in FY 2016-17 to cover the costs associated with the operation and maintenance of storm drain features constructed with the Victoria Oaks subdivision (Town File No. MJS 05-28 plans). These improvements consist of bioswales throughout the subdivision. The boundaries of this zone are contiguous with the boundaries shown on the plans associated with this development. (See the assessment diagrams included at the end of this Report.) The storm water quality features being constructed will benefit these parcels only and each parcel equally.

The total proposed Zone 113 budget for FY 2022-23 is $16,495.26, which is a 16% increase from last year. The ending fiscal year annual reserve is anticipated to be 12% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 113 by the 2021 CPI increase of +4.20%. This sets the FY 2022-23 maximum total annual assessment for Zone 113 to $16,607.42. As the annual total assessment for FY 2022-23 is less than the maximum annual total assessment allowed for the zone, notices are not required to be sent nor is a vote required from the impacted property owners.

Zone 115 – Los Amigos Subdivision

Zone 115 was created in FY 2017-18 and consists of six individual parcels and a remainder parcel. Two of the individual parcels and the remainder parcel are not part of this zone. The boundaries of this zone include four parcels, including APNs 161-500-031, -032, -033, and -034. (See the assessment diagrams included at the end of this Report.) Full development of this subdivision occurred in FY 2022-23.

This zone will specifically benefit from the operation and maintenance of the storm drain features constructed for the Los Amigos Subdivision, Town File No. MJS 14-20 plans. Specifically, these consist of two Filterra tree-pod storm water quality units.

The special benefit of increased storm water quality received by each parcel is determined on the basis of proportionate storm water runoff from each parcel. Because runoff from only four of the six parcels is treated by the Filterra units, only these four parcels receive a special benefit, and are included in Zone 115. Two parcels, APNs 161-500-035 and 161-500-036, whose drainage goes to an existing inlet on Los Amigos Road, do not benefit from the tree-pod units and are not included in Zone 115.

The total proposed Zone 115 budget for FY 2022-23 is $3,476.47, which is an increase from last year's budget of $0.0. For FY 2021-22, there was no budget for Zone 115 because construction of the development had stalled and no maintenance was planned. For FY 2022-23, the budget includes a $1,000 contribution to the Tree/Shrub/Media Replacement fund as it is not fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 2% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 115 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 115 to $8,721.21. The annual assessment for FY 2022-23 is less than this amount and therefore notices are not required to be sent nor is a vote required from the impacted property owners.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within the tree pod units will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this report under the heading "Maintenance & Operations". It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 116 – Windsor Veterans Village

Zone 116 was created in FY 2020-21 and consists of one parcel with 60 apartments. This zone specifically benefits from the operation and maintenance of the drainage features within the Windsor Veterans Village, Town File No. UP/DRR 17-18, plans. Specifically, these consist of bioretention features. While there are two parcels involved in the development of this zone, the benefit to the easterly parcel is negligible at this time. As future development is anticipated on this easterly parcel, potential annexation and benefits will be determined at that time. The boundaries of this zone are confined to the westerly parcel within this development. (See the assessment diagrams included at the end of this report.) This parcel is not anticipated to subdivide further in the future and will be considered one parcel unit. Further subdivision or merger of this parcel by future maps will be treated as described in Part D of this report.

The total proposed Zone 116 budget for FY 2022-23 is $8,429.40, which is a 57% increase from last year. The ending fiscal year annual reserve is anticipated to be 0% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 116 by the 2021 CPI increase of +4.20%. This sets the FY 2022-23 maximum total annual assessment for Zone 116 to $8,431.51. As the annual total assessment for FY 2022-23 is less than the maximum annual total assessment allowed for the zone, notices are not required to be sent nor is a vote required from the impacted property owners.

Zone 117 – 330 Arata Lane Subdivision

Zone 117 was created in FY 2020-21 and consists of four individual parcels and a remainder parcel. The remainder parcel is not a part of this zone. This zone will specifically benefit from the operation and maintenance of the storm drain features being constructed with the 330 Arata Lane Subdivision plans. Specifically, these consist of two tree-pod, Filterra type storm water quality units. The boundaries of this zone are contiguous with the boundaries shown on the Town File No. MJS/UP 15-30 plans associated with this development. (See the assessment diagrams included at the end of this report.) These parcels are not anticipated to subdivide further in the future, are of approximately equal size and will be considered four parcel units at buildout. Further subdivision or merger of this parcel by future maps will be treated as described in Part D of this report.

The specific benefit of the storm water quality features associated with this development benefits this development only and each parcel within this development equally. Full development of this subdivision occurred in FY 2022-23.

The total proposed Zone 117 budget for FY 2022-23 is $3,476.50. Last year's budget was zero. For FY 2021-22, there was no budget for Zone 117 because construction of the development had stalled and no maintenance was planned. For FY 2022-23, the budget includes a $1,000 contribution to the Tree/Shrub/Media Replacement fund as it is not fully satisfied at this time. The ending fiscal year annual reserve is anticipated to be 0% of annual operating costs, which is below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

This report recommends an increase of the maximum annual assessment for Zone 117 by the 2021 CPI increase of +4.20%. This sets the new FY 2022-23 maximum total annual assessment for Zone 117 to $6,430.18. The annual assessment for FY 2022-23 is less than this amount and therefore notices are not required to be sent nor is a vote required from the impacted property owners.

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.

Accumulation of Funds: While specific budget items, such as tree pod maintenance and administrative costs, are incurred annually, it is anticipated that the tree or shrub media within the tree pod units will need to be replaced approximately every five years. Pursuant to Government Code Section 54719, money for any other non-annual line items will be collected through annual installments that the Town will place in a fund specific for this work. Monies collected for any non-annual maintenance item(s) are shown in Part B of this Report under the heading "Maintenance & Operations". It is anticipated that these funds will be expended up to once every five years, or as otherwise needed.

Zone 119 – Shiloh Terrace

Proposed for 2022-23, Zone 119 consists of three parcels to be merged into one parcel. This zone will specifically benefit from the operation and maintenance of the storm drain features being constructed with the Shiloh Terrace development (Town File No. DRR 21-10). These improvements consist of bioretention areas in bulb-outs within the street right of way which are designed to treat stormwater runoff from the development. The boundaries of this zone are contiguous with the boundaries shown on the plans associated with this development. (See the assessment diagrams included at the end of this Report.) The storm water quality features being constructed will benefit these parcels only and each parcel equally.

The FY 2022-23 budget, based on an anticipated 3 months of storm water quality benefits is $1,513.08. The ending fiscal year annual reserve is anticipated to be 0% of annual operating costs, below the recommended reserve policy of 50-60%. See Part B for budget detail, including Tables 1 and 2 for assessment and revenue summaries.

Due to anticipated increased overhead expenses in the future, a maximum annual assessment was determined which will be allowed to increase by the CPI as noted above, each year to account for inflation. The maximum total annual assessment at full buildout was determined to be $7,980.61 per year. See Part D of this report for a further explanation of the method of apportionment.

As the assessment will be a new assessment for Zone 119, notices will be sent and a vote will be required from the impacted property owners.

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 City Clerk. Although separately bound, the plans and specifications are part of this Engineer's Report and are included in it by reference.

PART B **FY 2022-23 Budget Cost Estimate –** Budget cost estimates associated with the operations and maintenance of the described improvements for each zone. In addition to an overall budget summary, a detailed FY 2022-23 Budget sheet and a FY 2022-23 Summary of Fund Balance sheet is provided.

PART C **FY 2022-23 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 2022-23 towards the operation and maintenance of 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 each zone of the Assessment District.

PART E **FY 2022-23 Property Owners List** - Names and addresses of the owners of real property listed as 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 **FY 2022-23 Assessment Diagrams** – The Assessment Diagram (map) showing all of the parcels of real property within each zone of the Assessment District. The assessment number keys the diagram Part C – Assessment Roll.

PART A
PLANS AND SPECIFICATIONS

The Assessment District will operate and maintain storm drain and flood control facilities located in the public rights-of-way or dedicated parcels for maintenance purposes within those zones of benefit as mentioned in this Report. Maintenance may include weed abatement, channel clearing (including the removal of silt, debris or other material as may be necessary to provide flood capacity within the channel), obtaining necessary permits, design and construction of needed improvements to keep the carrying capacity of the flood control channel at its original design level, cleaning of other storm drain facilities within the development, replacement of tree/shrub media and other maintenance or permitting that may be required to operate and maintain the storm drain and flood control facilities within Zones 101, 103, 104, 108, 109, 110, 113, 115, 116, 117 and 119.

PART B
FY 2022-23 BUDGET COST ESTIMATES

The attached sheets include the detailed budgets for FY 2022-23 for all those costs associated with the operation and maintenance of each zone within the Assessment District. Also included is the Summary of Fund Balance sheet for FY 2022-23 for each zone.

The total budget summary for FY 2022-23 for Windsor 1982 Act Benefit Assessment District is as follows:

	As Filed With the Town	As Preliminarily Approved	As Finally Approved At the Public Hearing
Zone 101	$8,425.49	$	$
Zone 103	$3,629.24	$	$
Zone 104	$7,532.80	$	$
Zone 108	$8,469.59	$	$
Zone 109	$8,736.66	$	$
Zone 110	$5,172.28	$	$
Zone 113	$16,495.26	$	$
Zone 115	$3,476.47	$	$
Zone 116	$8,429.40	$	$
Zone 117	$3,476.50	$	$
Zone 119	$1,513.08	$	$
Total	**$75,356.77**	**$**	**$**

A breakdown of the FY 2022-23 revenue and budget by Zone in table format is as follows:

Budget Summary			
Zone	**Revenue**	**Reserves Used**	**Budget**
Zone 101 - Shiloh Oaks	$0.00	$8,425.49	$8,425.49
Zone 103 - Windsor Redwoods	$2,879.24	$750.00	$3,629.24
Zone 104 - Manzanita	$7,532.80	$0.00	$7,532.80
Zone 108 - Bell Village Commercial	$8,469.59	$0.00	$8,469.59
Zone 109 - Vintage Oaks on the Town Green	$8,736.66	$0.00	$8,736.66
Zone 110 - Holiday Inn	$5,172.28	$0.00	$5,172.28
Zone 113 - Victoria Oaks	$16,495.26	$0.00	$16,495.26
Zone 115 - Los Amigos Subdivision	$3,476.47	$0.00	$3,476.47
Zone 116 - Windsor Veterans Village	$8,429.40	$0.00	$8,429.40
Zone 117 - 330 Arata Lane	$3,476.50	$0.00	$3,476.50
Zone 119 - Shiloh Terrace	$1,513.08	$0.00	$1,513.08
Total	**$66,181.28**	**$9,175.49**	**$75,356.77**

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 101 - Shiloh Oaks

		2021-22 Budget	2022-23 Budget
Account Prefix: 152-00-91			
Maintenance & Operations: Silt Removal			
	Permits	$0.00	$0.00
	ESA Consultation	$0.00	$0.00
1612-101	Silt Removal	$0.00	$0.00
1612-101	Silt Removal Mitigation	$0.00	$0.00
1612-101	Soils Testing	$0.00	$0.00
1612-101	Silt Disposal	$0.00	$0.00
	Contingency	$0.00	$0.00
	Subtotal Silt Removal	**$0.00**	**$0.00**
Maintenance & Operations: Weed Abatement			
4350-101	Drainage Ditch & Channel	$0.00	$5,000.00
	Subtotal Weed Abatement	**$0.00**	**$5,000.00**
	TOTAL MAINTENANCE & OPERATIONS	**$0.00**	**$5,000.00**
Loan Reimbursement			
151-1350-000	General Fund FY 2014-15 Loan Reimbursement*	$0.00	$0.00
Professional, Administrative and Special Services			
4210-101	Administrative Overhead	$940.00	$1,000.00
7120-101	Extra help Wages	$0.00	$0.00
4435-101	Operational Expense	$500.00	$500.00
4450-101	Professional Services (for future Silt Removal)	$0.00	$0.00
4452-101	Coastland Civil Engineers-Assessment Engr. Services	$570.69	$1,760.36
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$2,010.69**	**$3,260.36**
	Subtotal	**$2,010.69**	**$8,260.36**
	Contingency	$40.15	$165.13
	TOTAL EXPENSES	**$2,050.84**	**$8,425.49**
	Contribution From Reserves	$1,000.00	$8,425.49
	TOTAL COSTS	**$1,050.84**	**$0.00**
	TOTAL REVENUE	**$1,050.84**	**$0.00**
	Total Current Acreage:	28.03	28.03
	Estimated Annual Assessment per Acre:	**$37.49**	**$0.00**

	Estimated Future Minimum Acreage	24.76	
Previous Zone Maximum Annual Assessment Allowed for Zone 101:		$66,278.01	
	Consumer Price Index Increase for 2021	4.20%	
Current Zone Maximum Annual Assessment Allowed for Zone 101:			$69,061.69

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 101 - Shiloh Oaks

	2022-23
Est. Annual Reserve Fund as of July 1	**$26,000.00**
Est. Silt Removal Carryover Reserve as of July 1*	**$112,000.00**
Estimated Revenue for Annual Expenditures	**$0.00**
Estimated Silt Removal Carryover Revenue	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$138,000.00**
Estimated Annual (Non-Silt Removal) Expenditures	**$8,425.49**
Estimated Silt Removal Expenditures	**$0.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$17,574.51**
Est. Carryover Reserve Balance at end of Fiscal Year	**$112,000.00**

***** Total includes Silt Removal items plus Professional Services (for future silt removal).

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 103 - Windsor Redwoods

		2021-22 Budget	2022-23 Budget
Account Prefix: 152-00-93			
Maintenance & Operations			
	Number of tree pod units: 1		
4350-103	Storm Water Quality Features (tree-pod units)	$1,000.00	$1,000.00
4350-103	Tree or Shrub Media replacement every 5 years	$600.00	$600.00
	TOTAL MAINTENANCE & OPERATIONS	**$1,600.00**	**$1,600.00**
Professional, Administrative and Special Services			
4210-103	Administrative Overhead	$562.00	$562.00
4435-103	Operational Expense	$562.00	$562.00
4452-103	Coastland Civil Engineers-Assessment Engr. Services	$841.78	$575.23
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$1,965.78**	**$1,699.23**
	Subtotal	**$3,565.78**	**$3,299.23**
	Contingency	$357.00	$330.01
	TOTAL EXPENSES - ZONE 103	**$3,922.78**	**$3,629.24**
	Contribution From Reserves	$200.00	$750.00
	TOTAL COSTS - ZONE 103	**$3,722.78**	**$2,879.24**
	TOTAL REVENUE - ZONE 103	**$3,722.78**	**$2,879.24**
	Total Estimated Parcel Units:	1.00	1.00
	Estimated Assessment per Parcel Unit:	**$3,722.78**	**$2,879.24**

Anticipated Parcel Units at Buildout:	1		
Previous Zone Maximum Annual Assessment Allowed for Zone 103:		$5,529.15	
Consumer Price Index Increase for 2021:	4.20%		
Current Zone Maximum Annual Assessment Allowed for Zone 103:			$5,761.37

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 103 - Windsor Redwoods

	2022-23
Est. Annual Reserve Fund as of July 1	$2,500.00
* Est. Tree/Media Replacement Carryover Reserve as of July 1	$2,000.00
Estimated Revenue for Annual Expenditures	$2,279.24
Estimated Revenue for Tree/Media Replacement	$600.00
Estimated Interest Earned	$0.00
Total Estimated Funds Available	$7,379.24
Estimated Annual (Non-Tree/Media Replacement) Expenditures	$3,029.24
Estimated Tree/Media Replacement Expenditures	$600.00
Est. Annual Reserve Balance at End of Fiscal Year	$1,750.00
Est. Carryover Reserve Balance at end of Fiscal Year	$2,000.00

* Required Tree/Media Replacement Reserve equals $2,000 per unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 104 - Manzanita Subdivision

		2021-22 Budget	2022-23 Budget
Account Prefix: 152-00-94			
Maintenance & Operations			
	Number of tree pod units: 4		
4350-104	Storm Water Quality Features (tree-pod units)	$2,000.00	$2,400.00
4350-104	Tree or Shrub Media replacement every 5 years	$2,400.00	$2,400.00
	TOTAL MAINTENANCE & OPERATIONS	**$4,400.00**	**$4,800.00**
Professional, Administrative and Special Services			
4210-104	Administrative Overhead	$1,000.00	$1,000.00
4435-104	Operational Expense	$100.00	$100.00
4452-104	Coastland Civil Engineers-Assessment Engr. Services	$1,228.58	$947.89
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$2,328.58**	**$2,047.89**
	Subtotal	**$6,728.58**	**$6,847.89**
	Contingency	$672.94	$684.91
	TOTAL EXPENSES - ZONE 104	**$7,401.52**	**$7,532.80**
	Contribution From Reserves	$600.00	$0.00
	TOTAL COSTS - ZONE 104	**$6,801.52**	**$7,532.80**
	TOTAL REVENUE - ZONE 104	**$6,801.52**	**$7,532.80**
	Total Estimated Parcel Units:	22.00	22.00
	Estimated Assessment per Parcel Unit:	**$309.16**	**$342.40**

Anticipated Parcel Units at Buildout:	22		
Previous Zone Maximum Annual Assessment Allowed for Zone 104:		$10,882.81	
Consumer Price Index Increase for 2021	4.20%		
Current Zone Maximum Annual Assessment Allowed for Zone 104:			$11,339.89

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 104 - Manzanita Subdivision

	2022-23
Est. Annual Reserve Fund as of July 1	**$1,000.00**
* **Est. Tree/Media Replacement Carryover Reserve as of July 1**	**$4,000.00**
Estimated Revenue for Annual Expenditures	**$5,132.80**
Estimated Revenue for Tree/Media Replacement	**$2,400.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$12,532.80**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$5,132.80**
Estimated Tree/Media Replacement Expenditures	**$2,400.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$1,000.00**
Est. Carryover Reserve Balance at end of Fiscal Year	**$4,000.00**

* Required Tree/Media Replacement Reserve equals $2,000 per unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 108 - Bell Village Commercial

			2021-22 Budget	2022-23 Budget
Account Prefix: 152-00-098				
Maintenance & Operations				
	Number of tree pod units =	5		
	Number of cudo units =	3		
	Storm Water Quality Features (tree-pod /cudo units)		$2,500.00	$2,500.00
152-1613-108	Tree or Shrub Media replacement every 5 years		$3,000.00	$4,000.00
	TOTAL MAINTENANCE & OPERATIONS		**$5,500.00**	**$6,500.00**
Professional, Administrative and Special Services				
4210-108	Administrative Overhead		$500.00	$500.00
4435-108	Operational Expense		$200.00	$200.00
4452-108	Coastland Civil Engineers-Assessment Engr. Services		$1,268.21	$866.64
	TOTAL PROFESSIONAL AND SPECIAL SERVICES		**$1,968.21**	**$1,566.64**
	Subtotal		**$7,468.21**	**$8,066.64**
	Contingency		$372.97	$402.95
	TOTAL EXPENSES - ZONE 108		**$7,841.18**	**$8,469.59**
	TOTAL REVENUE - ZONE 108		**$7,841.18**	**$8,469.59**
	Total Undivided Parcel Units:			
	Total Parcel Acreage		2.117	2.117
	Estimated Annual Assessment per Acre:		**$3,703.91**	**$4,000.75**

Estimated Acreage at Buildout	2.117		
Previous Zone Maximum Annual Assessment Allowed for Zone 108:		$12,366.57	
Consumer Price Index Increase for 2021	4.20%		
Current Zone Maximum Annual Assessment Allowed for Zone 108:			$12,885.97

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 108 - Bell Village Commercial

	2022-23
Est. Annual Reserve Fund as of July 1	**$0.00**
* **Est. Tree/Media Replacement Carryover Reserve as of July 1**	**$3,000.00**
Estimated Revenue for Annual Expenditures	**$4,469.59**
Estimated Revenue for Tree/Media Replacement	**$4,000.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$11,469.59**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$4,469.59**
Estimated Tree/Media Replacement Expenditures	**$0.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$0.00**
Est. Carryover Reserve Balance at end of Fiscal Year	**$7,000.00**

* Required Tree/Media Replacement Reserve equals $2,000 per tree pod unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 109 - Vintage Oaks on the Town Green

			2021-22 Budget	2022-23 Budget
Account Prefix: 152-00-99				
Maintenance & Operations				
	Number of tree pod units:	7		
	Number of cudo units:	3		
	Storm Water Quality Features (tree-pod /cudo units)		$3,200.00	$5,000.00
152-1613-109	Tree or Shrub Media replacement every 5 years		$4,200.00	$0.00
	TOTAL MAINTENANCE & OPERATIONS		**$7,400.00**	**$5,000.00**
Professional, Administrative and Special Services				
4210-109	Administrative Overhead		$1,000.00	$1,000.00
4435-109	Operational Expense		$250.00	$250.00
4452-109	Coastland Civil Engineers-Assessment Engr. Services		$1,763.61	$1,692.66
	TOTAL PROFESSIONAL AND SPECIAL SERVICES		**$3,013.61**	**$2,942.66**
	Subtotal		**$10,413.61**	**$7,942.66**
	Contingency		$521.01	$794.00
	TOTAL EXPENSES - ZONE 109		**$10,934.62**	**$8,736.66**
	TOTAL REVENUE - ZONE 109		**$10,934.62**	**$8,736.66**
	Total Estimated Parcel Units:		1.00	1.00
	Estimated Assessment per Parcel Unit:		**$10,934.62**	**$8,736.66**

	Anticipated Parcel Units at Buildout:	1	
Previous Zone Maximum Annual Assessment Allowed for Zone 109:		$19,864.45	
	Consumer Price Index Increase for 2021	4.20%	
Current Zone Maximum Annual Assessment Allowed for Zone 109:			$20,698.76

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 109 - Vintage Oaks on the Town Green (Previously Bell Village Residential)

	2022-23
Est. Annual Reserve Fund as of July 1	**$500.00**
* **Est. Tree/Media Replacement Carryover Reserve as of July 1**	**$14,000.00**
Estimated Revenue for Annual Expenditures	**$8,736.66**
Estimated Revenue for Tree/Media Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$23,236.66**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$8,736.66**
Estimated Tree/Media Replacement Expenditures	**$0.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$500.00**
Est. Carryover Reserve Balance at end of Fiscal Year	**$14,000.00**

* Required Tree/Media Replacement Reserve equals $2,000 per tree pod unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 110 - Holiday Inn

		2021-22 Budget	2022-23 Budget
Account Prefix: 152-00-10			
Maintenance & Operations			
	Number of tree pod units: 2		
	Storm Water Quality Features (tree-pod units)	$1,000.00	$1,200.00
	Creek Maintenance	$1,000.00	$1,000.00
152-1615-109	Tree or Shrub Media replacement every 5 years	$201.00	$0.00
	TOTAL MAINTENANCE & OPERATIONS	**$2,201.00**	**$2,200.00**
Professional, Administrative and Special Services			
4210-110	Administrative Overhead	$1,000.00	$1,000.00
4335-000	Structures and Maintenance	$0.00	$0.00
4435-110	Operational Expense	$500.00	$500.00
4452-110	Coastland Civil Engineers-Assessment Engr. Services	$1,387.11	$1,002.06
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$2,887.11**	**$2,502.06**
	Subtotal	**$5,088.11**	**$4,702.06**
	Contingency	$508.81	$470.22
	TOTAL EXPENSES - ZONE 110	**$5,596.92**	**$5,172.28**
	TOTAL REVENUE - ZONE 110	**$5,596.92**	**$5,172.28**
	Total Estimated Parcel Units:	1.00	1.00
	Estimated Assessment per Parcel Unit:	**$5,596.92**	**$5,172.28**

	Anticipated Parcel Units at Buildout:	1	
Previous Zone Maximum Annual Assessment Allowed for Zone 110:		$9,843.12	
	Consumer Price Index Increase for 2021	4.20%	
Current Zone Maximum Annual Assessment Allowed for Zone 110:			$10,256.53

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 110 - Holiday Inn

	2022-23
Est. Annual Reserve Fund as of July 1	**$0.00**
* **Est. Tree/Media Replacement Carryover Reserve as of July 1**	**$4,000.00**
Estimated Revenue for Annual Expenditures	**$5,172.28**
Estimated Revenue for Tree/Media Replacement	**$0.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$9,172.28**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$5,172.28**
Estimated Tree/Media Replacement Expenditures	**$0.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$0.00**
Est. Carryover Reserve Balance at end of Fiscal Year	**$4,000.00**

* Required Tree/Media Replacement Reserve equals $2,000 per tree pod unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 111

Zone 111 dissolved in FY 2019-20. Number is no longer in use.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 113 - Victoria Oaks

		2021-22 Budget	2022-23 Budget
Account Prefix	152-00-13		
Maintenance & Operations			
4350-113	Bioswales	$5,000.00	$7,400.00
4487-113	Utilities	$2,000.00	$2,500.00
	TOTAL MAINTENANCE & OPERATIONS	**$7,000.00**	**$9,900.00**
Professional, Administrative and Special Services			
4210-113	Administrative Overhead	$1,000.00	$1,000.00
4435-113	Operational Expense	$750.00	$800.00
4450-113	Professional Services	$500.00	$100.00
4452-113	Coastland Civil Engineers-Assessment Engr. Services	$3,665.92	$3,195.75
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$5,915.92**	**$5,095.75**
	Subtotal	**$12,915.92**	**$14,995.75**
	Contingency	$1,292.04	$1,499.51
	TOTAL EXPENSES - ZONE 113	**$14,207.96**	**$16,495.26**
	TOTAL REVENUE - ZONE 113	**$14,207.96**	**$16,495.26**
	Total Estimated Parcel Units:	89.00	89.00
	Estimated annual assessment per Parcel Unit:	**$159.64**	**$185.34**

Anticipated Parcel Units at Buildout:	89		
Previous Zone Maximum Annual Assessment Allowed for Zone 113:		$15,938.02	
Consumer Price Index Increase for 2021	4.20%		
Current Zone Maximum Annual Assessment Allowed for Zone 113:			$16,607.42

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 113 - Victoria Oaks

	2022-23
Est. Annual Reserve Fund as of July 1	**$2,000.00**
Estimated Revenue for Annual Expenditures	**$16,495.26**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$18,495.26**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$16,495.26**
Est. Annual Reserve Balance at End of Fiscal Year	**$2,000.00**

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 115 - Los Amigos Subdivision

		2021-22 Budget	2022-23 Budget
Account Prefi	152-00-15		
Maintenance & Operations			
	Number of tree pod units: 2		
4350	Storm Water Quality Features (tree-pod units)	$0.00	$1,200.00
152-1615-115	Tree or Shrub Media replacement every 5 years	$0.00	$1,000.00
	TOTAL MAINTENANCE & OPERATIONS	**$0.00**	**$2,200.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$0.00	$500.00
4435	Operational Expense	$0.00	$0.00
4452	Coastland Civil Engineers-Assessment Engr. Services	$0.00	$460.40
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$0.00**	**$960.40**
	Subtotal	**$0.00**	**$3,160.40**
	Contingency	$0.00	$316.07
	TOTAL EXPENSES - ZONE 115	**$0.00**	**$3,476.47**
	TOTAL REVENUE - ZONE 115	**$0.00**	**$3,476.47**
	Total Estimated Parcel Acreage	0.60	0.57
	Estimated Annual Assessment per Acre:	**$0.00**	**$6,099.07**

	Estimated Acreage at Buildout	0.60	
Previous Zone Maximum Annual Assessment Allowed for Zone 115:		$8,369.68	
	Consumer Price Index Increase for 2021	4.20%	
Current Zone Maximum Annual Assessment Allowed for Zone 115:			$8,721.21

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 115 - Los Amigos Subdivision

	2022-23
Est. Annual Reserve Fund as of July 1	**$50.00**
* **Est. Tree/Media Replacement Carryover Reserve as of July 1**	**$3,000.00**
Estimated Revenue for Annual Expenditures	**$2,476.47**
Estimated Revenue for Tree/Media Replacement	**$1,000.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$6,526.47**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$2,476.47**
Estimated Tree/Media Replacement Expenditures	**$0.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$50.00**
Est. Carryover Reserve Balance at end of Fiscal Year	**$4,000.00**

* Required Tree/Media Replacement Reserve equals $2,000 per tree pod unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 116 - Windsor Veterans Village

		2021-22 Budget	2022-23 Budget
Account Prefix	152-00-16		
Maintenance & Operations			
4350-113	Bioretention Features	$2,000.00	$4,930.00
4487-113	Utilities	$800.00	$800.00
	TOTAL MAINTENANCE & OPERATIONS	**$2,800.00**	**$5,730.00**
Professional, Administrative and Special Services			
4210-113	Administrative Overhead	$300.00	$300.00
4435-113	Operational Expense	$400.00	$0.00
4450-113	Professional Services	$0.00	$0.00
4452-113	Coastland Civil Engineers-Assessment Engr. Services	$1,387.11	$1,633.08
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$2,087.11**	**$1,933.08**
	Subtotal	**$4,887.11**	**$7,663.08**
	Contingency	$488.71	$766.32
	TOTAL EXPENSES - ZONE 116	**$5,375.82**	**$8,429.40**
	TOTAL REVENUE - ZONE 116	**$5,375.82**	**$8,429.40**
	Total Estimated Parcel Units:	1.00	1.00
	Estimated annual assessment per Parcel Unit:	**$5,375.82**	**$8,429.40**

Anticipated Parcel Units at Buildout:	1		
Previous Zone Maximum Annual Assessment Allowed for Zone 116:		$8,091.66	
Consumer Price Index Increase for 2021	4.20%		
Current Zone Maximum Annual Assessment Allowed for Zone 116:			$8,431.51

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 116 - Windsor Veterans Village

	2022-23
Est. Annual Reserve Fund as of July 1	**$0.00**
Estimated Revenue for Annual Expenditures	**$8,429.40**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$8,429.40**
Estimated Annual Expenditures	**$8,429.40**
Est. Annual Reserve Balance at End of Fiscal Year	**$0.00**

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 117 - 330 Arata Lane

		2021-22 Budget	2022-23 Budget
Account Prefi	152-00-17		
Maintenance & Operations			
	Number of tree pod units: 2		
4350	Storm Water Quality Features (tree-pod units)	$0.00	$1,200.00
152-1615-115	Tree or Shrub Media replacement every 5 years	$0.00	$1,000.00
	TOTAL MAINTENANCE & OPERATIONS	**$0.00**	**$2,200.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$0.00	$500.00
4435	Operational Expense	$0.00	$0.00
4452	Coastland Civil Engineers-Assessment Engr. Services	$0.00	$460.40
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$0.00**	**$960.40**
	Subtotal	**$0.00**	**$3,160.40**
	Contingency	$0.00	$316.10
	TOTAL EXPENSES - ZONE 117	**$0.00**	**$3,476.50**
	TOTAL REVENUE - ZONE 117	**$0.00**	**$3,476.50**
	Total Estimated Parcel Units:	1.00	6.00
	Estimated annual assessment per Parcel Unit:	**$0.00**	**$579.42**

	Estimated Parcels at Buildout	6.00	
Previous Zone Maximum Annual Assessment Allowed for Zone 117:		$6,171.00	
	Consumer Price Index Increase for 2021	4.20%	
Current Zone Maximum Annual Assessment Allowed for Zone 117:			$6,430.18

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 117 - 330 Arata Lane

	2022-23
Est. Annual Reserve Fund as of July 1	**$0.00**
* **Est. Tree/Media Replacement Carryover Reserve as of July 1**	**$800.00**
Estimated Revenue for Annual Expenditures	**$2,476.50**
Estimated Revenue for Tree/Media Replacement	**$1,000.00**
Estimated Interest Earned	**$0.00**
Total Estimated Funds Available	**$4,276.50**
Estimated Annual (Non-Tree/Media Replacement) Expenditures	**$2,476.50**
Estimated Tree/Media Replacement Expenditures	**$0.00**
Est. Annual Reserve Balance at End of Fiscal Year	**$0.00**
Est. Carryover Reserve Balance at end of Fiscal Year	**$1,800.00**

* Required Tree/Media Replacement Reserve equals $2,000 per tree pod unit at this time.

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Budget
Zone 119 - Shiloh Terrace

		Budget at Buildout	2022-23 Budget
Account Prefi:	152-00-19	12 months	3 months
Maintenance & Operations			
4350	Bioretention	$4,850.00	$800.00
4487	Utilities	$950.00	$200.00
	TOTAL MAINTENANCE & OPERATIONS	**$5,800.00**	**$1,000.00**
Professional, Administrative and Special Services			
4210	Administrative Overhead	$500.00	$125.00
4435	Operational Expense	$100.00	$0.00
4452	Coastland Civil Engineers-Assessment Engr. Services	$250.51	$250.51
	TOTAL PROFESSIONAL AND SPECIAL SERVICES	**$850.51**	**$375.51**
	Subtotal	**$6,650.51**	**$1,375.51**
	Contingency	$1,330.10	$137.57
	TOTAL EXPENSES - ZONE 119	**$7,980.61**	**$1,513.08**
	TOTAL REVENUE - ZONE 119	**$7,980.61**	**$1,513.08**
	Assessment Parcel Units:	1.00	3.00
	Estimated annual assessment per Parcel Unit:	**$7,980.61**	**$504.36**

	Estimated Parcels at Buildout:	1.00	
Previous Zone Maximum Annual Assessment Allowed for Zone 119:		$7,980.61	
Current Zone Maximum Annual Assessment Allowed for Zone 119:			$7,980.61

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
FY 2022-23 Fund Balance
Zone 119 - Shiloh Terrace

	2022-23
Est. Annual Reserve Fund as of July 1	$0.00
* Est. Tree/Media Replacement Carryover Reserve as of July 1	
Estimated Revenue for Annual Expenditures	$1,313.08
Estimated Revenue for Tree/Media Replacement	$200.00
Estimated Interest Earned	$0.00
Total Estimated Funds Available	$1,513.08
Estimated Annual (Non-Tree/Media Replacement) Expenditures	$1,313.08
Estimated Tree/Media Replacement Expenditures	
Est. Annual Reserve Balance at End of Fiscal Year	$0.00
Est. Carryover Reserve Balance at end of Fiscal Year	$200.00

PART C
FY 2022-23 ASSESSMENT ROLL

As described in Part B, the total proposed Assessment District revenue for FY 2022-23 consist of:

Revenue per Zone	
$0.00	From Zone 101
$2,879.24	From Zone 103
$7,532.80	From Zone 104
$8,469.59	From Zone 108
$8,736.66	From Zone 109
$5,172.28	From Zone 110
$16,495.26	From Zone 113
$3,476.47	From Zone 115
$8,429.40	From Zone 116
$3,476.50	From Zone 117
$1,513.08	From Zone 119
$66,181.28	**Total Revenue**

The breakdown of FY 2022-23 annual assessments per parcel 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
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS
Shiloh Oaks	101	059-271-097-000		6.92	$0.00	WINDSOR EXPRESS LP	55 HAZEL LANE PIEDMONT, CA 94611
	101	059-271-098-000		6.51	$0.00	WILDEASE LLC	5922 PRUITT AVE WINDSOR, CA 95492
	101	059-271-101-000		0.00	$0.00	TOWN OF WINDSOR	PO BOX 100 WINDSOR, CA 95492
	101	059-271-104-000		14.60	$0.00	SOCO INVESTMENTS LLC	PO BOX 1878 WINDSOR, CA 95492
Windsor Veterans Village	116	066-060-068-000	1.0		$8,429.40	A0690 WINDSOR L P	2000 E 4TH ST STE 205 SANTA ANA, CA 92705
Los Amigos Subdivision	115	161-500-031-000		0.14	$853.87	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	115	161-500-032-000		0.14	$853.87	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	115	161-500-033-000		0.15	$914.86	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	115	161-500-034-000		0.14	$853.87	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
330 Arata Lane	117	161-500-038-000	1.0		$579.42	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	117	161-500-039-000	1.0		$579.42	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	117	161-500-040-000	1.0		$579.42	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	117	161-500-041-000	1.0		$579.42	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	117	161-500-042-000	1.0		$579.42	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
	117	161-500-043-000	1.0		$579.42	SCHELLINGER BROTHERS LP	1270 AIRPORT BLVD SANTA ROSA, CA 95403
Manzanita Subdivision	104	161-590-001-000	1.0		$342.40	VALDEZ ROMAN GARCIA & ESTRADA YOHANA ALVAREZ	301 MANZANITA DR WINDSOR, CA 95492
	104	161-590-002-000	1.0		$342.40	GARCIA ELIESER GONZALES	307 MANZANITA DR WINDSOR, CA 95492
	104	161-590-003-000	1.0		$342.40	RODRIGUEZ JOSE CRUZ & RODRIGUEZ SILVIA ORTIZ	313 MANZANITA DR WINDSOR, CA 95492
	104	161-590-004-000	1.0		$342.40	NAVARRO ELIAS PANTOJA & SALAZAR MARIA C GUTIERREZ	319 MANZANITA DR WINDSOR, CA 95492
	104	161-590-005-000	1.0		$342.40	RAMIREZ ALFREDO GONZALEZ & GONZALEZ MA DEL	325 MANZANITA DR WINDSOR, CA 95492
	104	161-590-006-000	1.0		$342.40	VILLAGOMEZ JUAN VAZQUEZ & VILLAGOMEZ MARIA VIGIL	70 RANCHITO CT SANTA ROSA, CA 95403
	104	161-590-007-000	1.0		$342.40	NAVARRO SAMUEL BECERRA	337 MANZANITA DR WINDSOR, CA 95492
	104	161-590-008-000	1.0		$342.40	LARA JAVIER LEDESMA & LEDEZMA ALICIA R	343 MANZANITA DR WINDSOR, CA 95492
	104	161-590-009-000	1.0		$342.40	GARCIA GUADALUPE MORA	349 MANZANITA DR WINDSOR, CA 95492
	104	161-590-010-000	1.0		$342.40	APOLINAR RAUL VILLAMAR & APOLINAR BRENDA ILDEFONSO	355 MANZANITA DR WINDSOR, CA 95492
	104	161-590-011-000	1.0		$342.40	WORLOW CHRISTOPHER MICHAEL & WORLOW SILVIA ANNA	9960 BLASI DR WINDSOR, CA 95492
	104	161-590-012-000	1.0		$342.40	LARA LUIS LEDESMA & LEDESMA MA LUZ	PO BOX 193 GEYSERVILLE, CA 95441

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS
	104	161-590-013-000	1.0		$342.40	LUNA MARIA GUADALUPE	107 GARDEN CIRCLE WAY CLOVERDALE, CA 95425
	104	161-590-014-000	1.0		$342.40	BURKS JENNIFER RUTH	9930 BLASI DR WINDSOR, CA 95492
	104	161-590-015-000	1.0		$342.40	MILLER DEAN EVERETT	9920 BLASI DR WINDSOR, CA 95492
	104	161-590-016-000	1.0		$342.40	KUCICH MARY ELIZABETH	350 MANZANITA DR WINDSOR, CA 95492
	104	161-590-017-000	1.0		$342.40	VEGA MARIA PILAR RAMIREZ ET AL	342 MANZANITA DR WINDSOR, CA 95492
	104	161-590-018-000	1.0		$342.40	NUNEZ MIGUEL CEJA & NUNEZ BERTHA MENDOZA	334 MANZANITA DR WINDSOR, CA 95492
	104	161-590-019-000	1.0		$342.40	BUENROSTO PATRICIA FLORES	326 MAZANITA DR WINDSOR, CA 95492
	104	161-590-020-000	1.0		$342.40	JUAREZ REY RODRIGUEZ & ROJAS LETICIA RODRIGUEZ	318 MANZANITA DR WINDSOR, CA 95492
	104	161-590-021-000	1.0		$342.40	SWEHLA PETER M & SWEHLA SOPHIA JENNIE	310 MANZANITA DR WINDSOR, CA 95492
	104	161-590-022-000	1.0		$342.40	SEGURA ADAN MONTES & MONTES ELVIRA CHAVEZ	302 MANZANITA DR WINDSOR, CA 95492
Bell Village Commercial	108	161-600-001-000		1.19	$4,748.89	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
	108	161-600-002-000		0.13	$520.10	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
	108	161-600-003-000		0.22	$872.16	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
	108	161-600-004-000		0.58	$2,328.44	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
Vintage Oaks on the Town Green	109	161-600-005-000	1.0		$8,736.66	MOSAIC VINTAGE OAKS LLC	4500 PARK GRANADA STE 204 CALABASAS, CA 91302
Bell Village Commercial	108	161-600-006-000		0.00	$0.00	BELL VILLAGE LP	9240 OLD REDWOOD HWY #200 WINDSOR, CA 95492
Shiloh Terrace	119	163-171-031-000	1.0		$504.36	VANENGERS PATRICIA I TR	4303 DENVER AVE KLAMATH FALLS, OR 97603
	119	163-171-032-000	1.0		$504.36	VANENGERS PATRICIA I TR	4303 DENVER AVE KLAMATH FALLS, OR 97603
	119	163-171-037-000	1.0		$504.36	MERNER CARL J TR ET AL	PO BOX 3468 SANTA ROSA, CA 95402
Windsor Redwoods	103	163-171-041-000	1.0		$2,879.24	WINDSOR REDWOODS LP	1425 CORPORATE CENTER PKWY SANTA ROSA, CA 95407
Victoria Oaks (MJS 05-28)	113	163-320-001-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-002-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-003-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-004-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-005-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-006-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-007-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS
	113	163-320-008-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-009-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-010-000	1.0		$185.34	RESNICK LARRY MARTIN	821 IRVING ST APT 5353 SAN FRANCISCO, CA 94122
	113	163-320-011-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-012-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-013-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-014-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-015-000	1.0		$185.34	JACKSON TINA M	1408 ACORN WAY WINDSOR, CA 95492
	113	163-320-016-000	1.0		$185.34	JOHNSON CLIFF A & JOHNSON JOY E	1414 ACORN WAY WINDSOR, CA 95492
	113	163-320-017-000	1.0		$185.34	MAYO KENNETH V	1420 ACORN WAY WINDSOR, CA 95482
	113	163-320-018-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-019-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-020-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-021-000	1.0		$185.34	ROETERS BRITTANY & ROETERS JUSTIN	1455 ACORN WAY WINDSOR, CA 95492
	113	163-320-022-000	1.0		$185.34	WALTON WILLIAM C	1449 ACORN WAY WINDSOR, CA 95492
	113	163-320-023-000	1.0		$185.34	DELIC LEJLA	1000 3RD ST UNIT 206 SAN FRANCISCO, CA 94158
	113	163-320-024-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-025-000	1.0		$185.34	SHANKAR WILLIAM A K TR & SHANKAR THERESA M TR	1431 ACORN WAY WINDSOR, CA 95492
	113	163-320-026-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-027-000	1.0		$185.34	PLEGER JAMES A & GUAN XIAOYAN	1419 ACORN WY WINDSOR, CA 95492
	113	163-320-028-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-029-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-030-000	1.0		$185.34	LAGOYDA GEORGE M TR & LAGOYDA NANCY J TR	1306 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-031-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-032-000	1.0		$185.34	HEUSER MICHAEL ARTHUR TR & HEUSER BARBARA JOANN TR	1318 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-033-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS
	113	163-320-034-000	1.0		$185.34	COLOMBINI NICHOLAS & COLOMBINI KELLI	1330 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-035-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-036-000	1.0		$185.34	RESNICK LARRY MARTIN	821 IRVING ST APT 5353 SAN FRANCISCO, CA 94122
	113	163-320-037-000	1.0		$185.34	ROVETTI DAVID G JR & ROVETTI YUMIE H	1348 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-038-000	1.0		$185.34	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-039-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-040-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-041-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-042-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-043-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-044-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-045-000	1.0		$185.34	GUERRERO GUSTAVO SANCHEZ & TORRES BRENDA BUSTAMANT	1317 CALABAZAS DR WINDSOR, CA 95492
	113	163-320-046-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-047-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-048-000	1.0		$185.34	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		$185.34	TRIF RALUCA A & TRIF AURELIAN	1210 ATASCADERO DR WINDSOR, CA 95492
	113	163-320-050-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-051-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-052-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-053-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-054-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-055-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-056-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-057-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-058-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS
	113	163-320-059-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-060-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-061-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-062-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-063-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-064-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-065-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-066-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-067-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-068-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-069-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
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	113	163-320-074-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-075-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-076-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-077-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-078-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-079-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-080-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-081-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-082-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS
	113	163-320-083-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-084-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-085-000	1.0		$185.34	MIDDLEBROOK PAUL M TR & CARINALLI-MIDDLEBROOK ANN	1013 DEL ROBLE LN WINDSOR, CA 95492
	113	163-320-086-000	1.0		$185.34	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-087-000	1.0		$185.34	TAMIMI NINIV & TAMIMI ROSSANA	1001 DEL ROBLE LN WINDSOR, CA 95492
	113	163-320-088-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-089-000	1.0		$185.34	PORTELLO SUBDIVISION LLC	2880 CLEVELAND AVE STE 8 SANTA ROSA, CA 95403
	113	163-320-090-000	0.0		$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-091-000	0.0		$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-092-000	0.0		$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
	113	163-320-093-000	0.0		$0.00	VICTORIA OAKS LLC	PO BOX 2998 TURLOCK, CA 95381
Holiday Inn	110	164-030-061-000	1.0		$5,172.28	WINDSOR HOSPITALITY GROUP LLC	178 DRY CREEK RD HEALDSBURG, CA 95448

TOWN OF WINDSOR
1982 ACT BENEFIT ASSESSMENT DISTRICT
ASSESSMENT SPREAD FY 2022-23

SUBDIVISION NAME	ZONE	APN	PARCEL UNITS	DRAINAGE AREA IN ACRES	TOTAL ASSESSMENT	OWNER NAME	OWNER MAILING ADDRESS

1982 Act - Summary by Zone

Zone	Parcel Units	Drainage Area in Acres	Total Assessment
101	0.0	28.03	$0.00
103	1.0	0.0	$2,879.24
104	22.0	0.0	$7,532.80
108	0.0	2.117	$8,469.59
109	1.0	0.0	$8,736.66
110	1.0	0.0	$5,172.28
111 (Dissolved)			
113	89.0	0.0	$16,495.26
115	0.0	0.57	$3,476.47
116	1.0	0.00	$8,429.40
117	6.0	0.00	$3,476.50
119	3.0	0.00	$1,513.08
		Total	**$66,181.28**

PART D
METHOD OF APPORTIONMENT OF ASSESSMENT

Special and General Benefits

Each parcel within each of the zones of the Assessment District receives a distinct special benefit from drainage and flood control improvements and maintenance thereof as discussed below. Additionally, general benefits conferred to the community at large from improvements and maintenance thereof within each zone, if any, are identified.

The following is a brief description of the special benefits and manner that the annual assessment has been apportioned (spread) to each parcel in each Zone in the Assessment District:

Zone 101 – Shiloh Oaks Development

For Zone 101, flood control operations and maintenance activities include silt removal and weed abatement within a drainage ditch and the portion of Airport Creek within the zone (the publicly dedicated and maintained channel associated with this development). Each parcel within Zone 101 receives the following direct special benefits from the maintenance of the flood control facilities:

- Enhanced desirability of properties through association with the improvements.
- Reduced flooding risk of properties through maintenance of the improvements.
- Improved water quality from purification of storm run-off.

Although the community at large benefits from the improved aesthetics of a maintained creek channel, the general benefit is negligible compared to the flood control and air and water quality benefits received by properties within the zone.

The special benefit that each parcel receives from the operations and maintenance of these flood control facilities is dependent upon the area of the parcel that drain to Airport Creek. The size of the property draining to the creek determines the amount of storm water runoff reaching the zone's flood control facilities. It follows that each parcel's annual assessment cost is determined by the storm water runoff flowing to these flood control facilities. For example, if a parcel is 10% of the zone's total land area draining to Airport Creek, they receive 10% of the special benefits of the flood control facilities, and they are assessed for 10% of the annual cost of operating and maintaining those facilities.

Accordingly, the method by which each parcel is assessed for costs associated with Zone 101 is by taking the maintenance, operation and administrative costs of the flood control facilities and dividing this by the total net acreage (excluding street rights-of-way) of land within the zone that drains to Airport Creek to obtain a cost per acre. This cost per acre is then multiplied by the number of acres associated with a particular parcel that drains to Airport Creek to determine that parcel's overall assessment.

It should be noted that the drainage area and drainage boundaries for properties within the Shiloh Oaks development that drain to Airport Creek were obtained by using the boundaries of

Exhibit B-2 (Master Storm Drain) dated July 2006 as shown in the Town of Windsor's Ordinance 2006-207 for the Shiloh Oaks Master Plan. Parcel boundaries were per Parcel Map No. 05-24 recorded Nov. 30, 2007 making the calculated total net drainage area 28.13 acres. Parcel boundaries were revised per Amended Parcel Map No. 05-24, recorded May 27, 2010 making the revised calculated total net drainage area 28.03 acres. This change affected the drainage area for parcel APN 059-271-104 only.

Zone 103 – Windsor Redwoods

At this time, the Windsor Redwoods facility to be operated and maintained using revenue produced from this assessment district zone includes one tree pod unit within the development. The original assessment also included a bioswale. The bioswale was removed when the adjacent parcel developed. Both facilities help to manage and purify storm run-off from this parcel.

This zone consists of a single parcel, and it receives the following direct special benefits from the maintenance of the remaining facility:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod unit), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flooding, and air and water quality improvement resulting from the tree-pod treatment that will benefit the properties within Zone 103.

As this zone consists of one parcel and includes the maintenance of this facility, this parcel will be considered one parcel unit. Accordingly, the costs associated with Zone 103 will be taken as a whole and applied to the one parcel unit. This parcel is not anticipated to subdivide, although if it does so in the future, the total cost for the Zone 103 benefits would be spread equitably.

Zone 104 – Manzanita Subdivision

The Manzanita Subdivision facilities to be operated and maintained using revenue produced from this assessment district zone include four storm water quality features (tree pod units) within the development. This subdivision consists of 22 individual parcels. Each parcel within this zone receives the following direct special benefit from the maintenance of the storm water quality facilities:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod units), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flood risk, and air and

water quality improvement resulting from the tree-pod treatment that will benefit the properties within Zone 104.

As the run-off will be generated from each parcel and each parcel is generally equal in size, each parcel will be considered to share an equal portion of the special benefit of the maintenance of these facilities. Therefore, each parcel within this subdivision will be considered a one parcel unit, for a total of 22 parcel units for this zone. No parcel is anticipated to subdivide further nor are parcels anticipated to merge. If this does occur in the future however, the total parcel units and benefit costs attributable to the merged or subdivided parcels will be re-spread to those parcels only. For example, should a merge of two parcels occur, the new parcel would be assigned two parcel units. Should a split of one parcel occur, an equitable split of the one parcel unit would occur.

Zone 108 – Bell Village Commercial

The Bell Village Commercial facilities to be operated and maintained using revenue produced from this assessment district zone include four Filterra tree-pod storm water quality units and three CUDO storm water detention and infiltration units. These facilities help to manage and purify storm run-off from this subdivision which consists of four individual parcels and a common space. Each parcel within this zone receives the following direct special benefit from the maintenance of the storm water quality facilities:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod units), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flood risk, and air and water quality improvement that will benefit the properties within Zone 108.

The special benefit that each parcel receives from the operations and maintenance of these drainage and water quality treatment facilities is dependent on the size of the parcel, as this determines the amount of runoff they contribute to the flood control facilities, and what portion of the total annual assessment costs they must pay. For example, if a parcel comprises 10% of the zone's land area, they contribute 10% of the total runoff that flows to the drainage facilities, they receive 10% of the special benefits of the flood control facilities, and they are assessed for 10% of the annual cost of operating and maintaining those facilities.

Accordingly, the method by which each parcel is assessed for costs associated with Zone 108 is by taking the maintenance, operation and administrative costs of the drainage and water quality treatment facilities and dividing this by the total net acreage (excluding street rights-of-way) of land within the zone to obtain a cost per acre. This cost per acre is then multiplied by the number of acres associated with a particular parcel to determine that parcel's overall assessment.

Zone 109 – Vintage Oaks on the Town Green

The Vintage Oaks on the Town Green facilities to be operated and maintained using revenue produced from this assessment district zone include seven Filterra tree-pod storm water quality units and three CUDO storm water detention and infiltration units along Old Redwood Highway that benefit this development. These facilities help to manage and purify storm run-off from this subdivision which consists of one single parcel. The parcel within this zone receives the following direct special benefit from the maintenance of the storm water quality facilities:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod units), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flood risk, and air and water quality improvement that benefit the properties within Zone 109.

As the special benefit is to this one parcel and includes the maintenance of these facilities, this parcel will be considered one parcel unit. Accordingly, the costs associated with this Zone will be taken as a whole and applied to the one parcel unit. This parcel is not anticipated to subdivide, although if it does so in the future, the total cost for the Zone 109 benefits would be spread equitably.

Zone 110 – Holiday Inn

The Holiday Inn facilities to be operated and maintained using revenue produced from this assessment district zone include two storm water quality features (tree pod units and creek parcel maintenance within the development. These facilities help to manage and purify storm run-off and flood control from this individual parcel. The parcel within this zone receives the following direct special benefits from the maintenance of the storm water quality facilities:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod units), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flood risk, and air and water quality improvement that will benefit the properties within Zone 110.

As the special benefit is to this one parcel and includes the maintenance of these facilities, this parcel will be considered one parcel unit. Accordingly, the costs associated with this zone will be taken as a whole and applied to the one parcel unit. This parcel is not anticipated to subdivide, although if it does so in the future, the total cost for the Zone 110 benefits would be spread equitably.

Zone 111 – Russian River Brewing Company

This zone is dissolved per Town Resolution 3521-19, as of May 1, 2019.

Zone 113 – Victoria Oaks

The Victoria Oaks facilities to be operated and maintained using revenue produced from this assessment district zone include bioswales located throughout the development. These facilities help to manage and purify storm run-off from this subdivision which consists of 89 individual parcels. The parcels within this zone receive the following direct special benefits from the maintenance of the bioswales:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements, and
- Improved water quality from purification of storm run-off.

Each parcel within this zone receives a direct special benefit from the maintenance of the bioswales in that the maintenance ensures that these facilities operate in accordance with their original design and protect the parcels from flooding that would result from non-maintenance.

Although the community at large benefits from the improved aesthetics of a maintained drainage swale, the general benefit is negligible compared to the flood control and water quality benefits received by properties within the zone.

As the run-off will be generated from each parcel, and each parcel will be generally equal in size, each parcel will be considered to share an equal portion of the special benefit of the maintenance of these facilities. Therefore, each parcel within this subdivision will be considered one parcel unit, for a total of 89 parcel units for this zone when the map has recorded. No parcel is anticipated to subdivide further nor are parcels anticipated to merge. If this does occur in the future however, the total parcel units and benefit costs attributable to the merged or subdivided parcels will be re-spread to those parcels only. For example, should a merge of two parcels occur, the new parcel would be assigned two parcel units. Should a split of one parcel occur, an equitable split of the one parcel unit would occur.

Zone 115 – Los Amigos Subdivision

The Los Amigos Subdivision facilities to be operated and maintained using revenue produced from this assessment district zone include two storm water quality features (tree pod units) on Graciela Drive, within the development. These features help to manage and purify storm run-off from this zone which consists of four parcels that abut Graciella Drive. These parcels receive the following direct special benefit from the maintenance of the storm water quality facilities:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod units), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flood risk, and air and water quality improvement resulting from the tree-pod treatment that will benefit the properties within Zone 115.

Due to there being only one parcel at this time, the parcel is assessed as a single parcel unit for this zone.

The four benefitting parcels will be of various sizes, the benefit to each will be based upon their parcel acreage. Accordingly, the method by which each parcel will be assessed (at buildout) for costs associated with Zone 115 is by taking the total estimated cost of the maintenance and operation of the storm drain facilities and the estimated administrative costs associated with this Zone then dividing this by the benefitting total net acreage (excluding street rights-of-way) within the zone to get a cost per acre. This cost per acre is then multiplied by the number of acres associated with a particular benefitting parcel to determine that parcel's overall assessment.

Zone 116 – Windsor Veterans Village

The Windsor Veterans Village facilities to be operated and maintained using revenue produced from this assessment district zone include bio-retention areas located alongside Oak Park Road. These facilities help to manage and purify storm run-off from this subdivision which will consist of 60 apartments. This parcel will receive the following direct special benefits from the maintenance of the bioretention areas:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements, and
- Improved water quality from purification of storm run-off.

Although the community at large benefits from the improved aesthetics of a maintained drainage swale, the general benefit is negligible compared to the flood control and water quality benefits received by properties within the zone.

Due to there being only one parcel, the parcel is assessed as a single parcel unit for this zone. This parcel is not anticipated to subdivide further nor merge with adjacent parcels If this does occur in the future however, the total parcel units and benefit costs attributable to the merged or subdivided parcels will be re-spread to those parcels only.

Zone 117 – 330 Arata Lane Subdivision

The 330 Arata Lane Subdivision facilities to be operated and maintained using revenue produced from this assessment district zone include two storm water quality features (tree pod units) on Graciela Drive, within the development. These features help to manage and purify storm run-off from this zone which currently consists of six individual parcels. The remainder parcel associated with the subdivision will not have drainage that flows to the tree pod units and will therefore not be included in the zone. The six parcels that abut Graciela Drive receive the following direct special benefit from the maintenance of the storm water quality facilities:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements,
- Improved air quality from additional vegetation (in tree pod units), and
- Improved water quality from purification of storm run-off.

Although the public at large benefits from improved air and water quality, this general benefit is considered negligible compared to the improved aesthetics, reduced flood risk, and air and water quality improvement resulting from the tree-pod treatment that will benefit the properties within Zone 117.

As the run-off will be generated from each of the six parcels and each parcel is generally equal in size, each parcel will be considered to share an equal portion of the special benefit of the maintenance of these facilities. Therefore, each parcel within this subdivision will be considered a one parcel unit, for a total of six parcel units for this zone. No parcel is anticipated to subdivide further nor are parcels anticipated to merge. If this does occur in the future however, the total parcel units and benefit costs attributable to the merged or subdivided parcels will be re-spread to those parcels only. For example, should a merge of two parcels occur, the new parcel would be assigned two parcel units. Should a split of one parcel occur, an equitable split of the one parcel unit would occur.

Zone 119 – Shiloh Terrace

The Shiloh Terrace facilities to be operated and maintained using revenue produced from this assessment district zone include bio-retention areas on a portion of Old Redwood Highway and Shiloh Road. These features help to manage and purify storm run-off from this zone which currently consists of three parcels that is expected to merge to a single parcel to hold 134 multi-family affordable units within two buildings

The parcels of this zone receive the following direct special benefits from the maintenance of the bioretention areas:

- Enhanced desirability of properties through association with the improvements,
- Reduced flooding risk of properties through maintenance of the improvements, and
- Improved water quality from purification of storm run-off.

Although the community at large benefits from the improved aesthetics of a maintained drainage swale, the general benefit is negligible compared to the flood control and water quality benefits received by properties within the zone.

Due to there currently being three parcels, each parcel is assessed as a single parcel unit for this zone. Once the parcels merge, the total parcel units and benefit costs attributable to the merged parcel will be spread accordingly.

PART E
FY 2022-23 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 benefit assessment number (the assessor parcel number) as shown in Part C of this Engineer’s Report.

PART F
FY 2022-23 ASSESSMENT DIAGRAM

Attached, are the Assessment Diagrams (maps) for each Zone within the Assessment District. The first map is an overview showing the locations of all Zones of the Assessment District. Please note that the lines and dimensions of each parcel within their developments, 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. The attached pages provide the reference to the appropriate Assessor Books or Assessor Parcel Numbers at the County of Sonoma Assessor's Office for the subdivisions in each of the Zones.

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 103 – Windsor Redwoods

All land lying within Windsor Redwoods development, Town of Windsor File No. UP 06-16, and known known in the Assessor's Office of the County of Sonoma as Assessor Parcel Number 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 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, Pages 01-10.

Zone 109 – Vintage Oaks on the Town Green (previously Bell Village Residential)

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 Holiday Inn development, Town of Windsor File No. DRC/VAR-07-42 and known in the Assessor's Office of the County of Sonoma, as Assessor Parcel Number 164-030-061.

Zone 113 – Victoria Oaks

All the land lying within the Town of Windsor File Number GPS/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 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

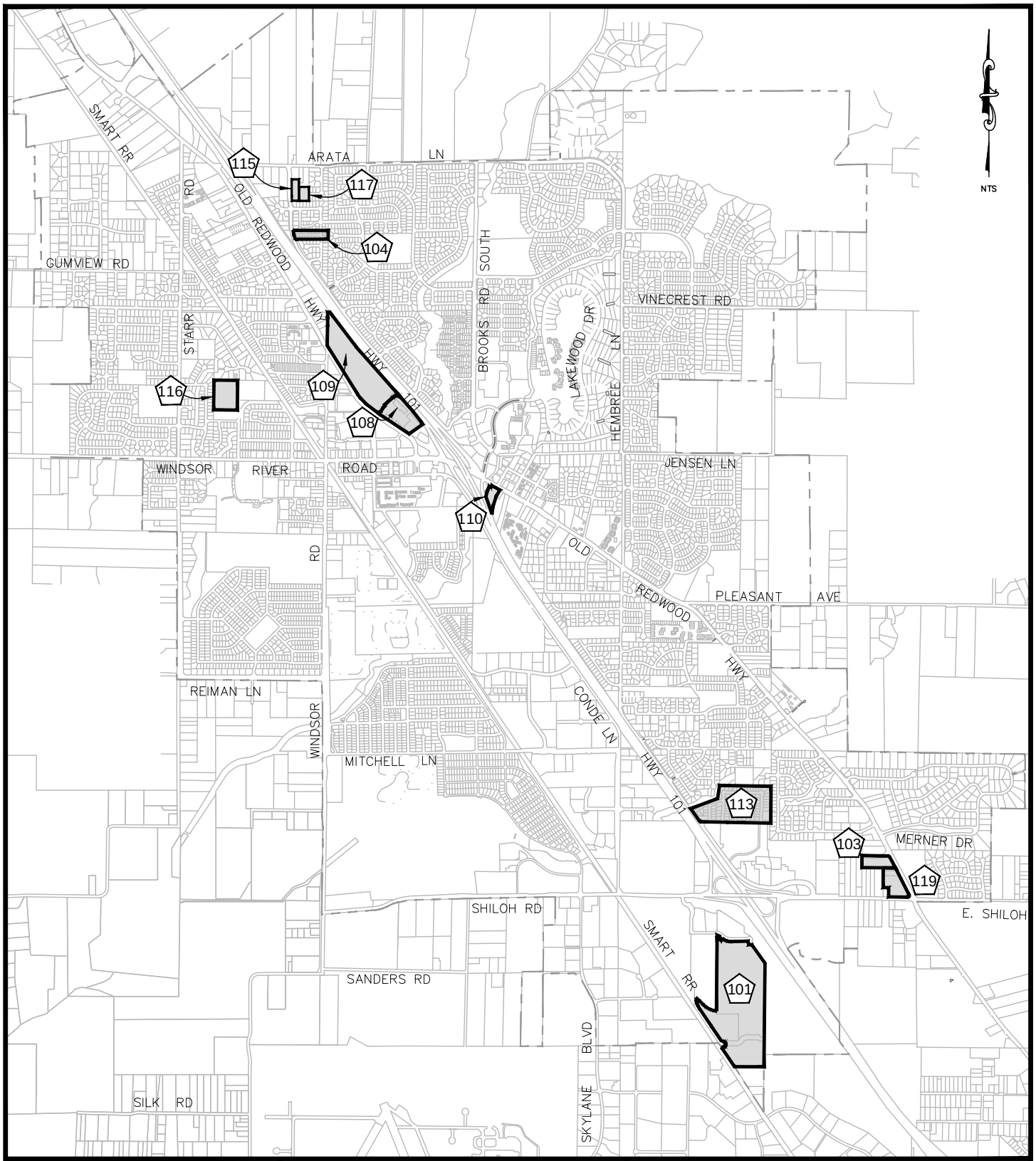
All the land lying within the Town of Windsor File Number UP/DRR 17-18 and known in the Assessor's Office of the County of Sonoma, as APN 066-060-068.

Zone 117 – 330 Arata Lane Subdivision

All the land lying within the Town of Windsor File Number MJS/UP 15-30 and known in the Assessor's Office of the County of Sonoma, as APN 161-500-030.

Zone 119 – Shiloh Terrace

All the land lying within the Town of Windsor File Number DRR 21-10 and known in the Assessor's Office of the County of Sonoma, as APNs 163-171-031, 163-171-032, and 163-171-037.



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

	ASSESSMENT DISTRICT BOUNDARY
ZONE 101	SHILOH OAKS
ZONE 103	WINDSOR REDWOODS
ZONE 104	MANZANITA SUBDIVISION
ZONE 108	BELL VILLAGE COMMERCIAL
ZONE 109	VINTAGE OAKS ON THE TOWN GREEN
ZONE 110	HOLIDAY INN
ZONE 113	VICTORIA OAKS
ZONE 115	LOS AMIGOS SUBDIVISION
ZONE 116	WINDSOR VETERANS VILLAGE
ZONE 117	330 ARATA LANE
ZONE 119	SHILOH TERRACE*

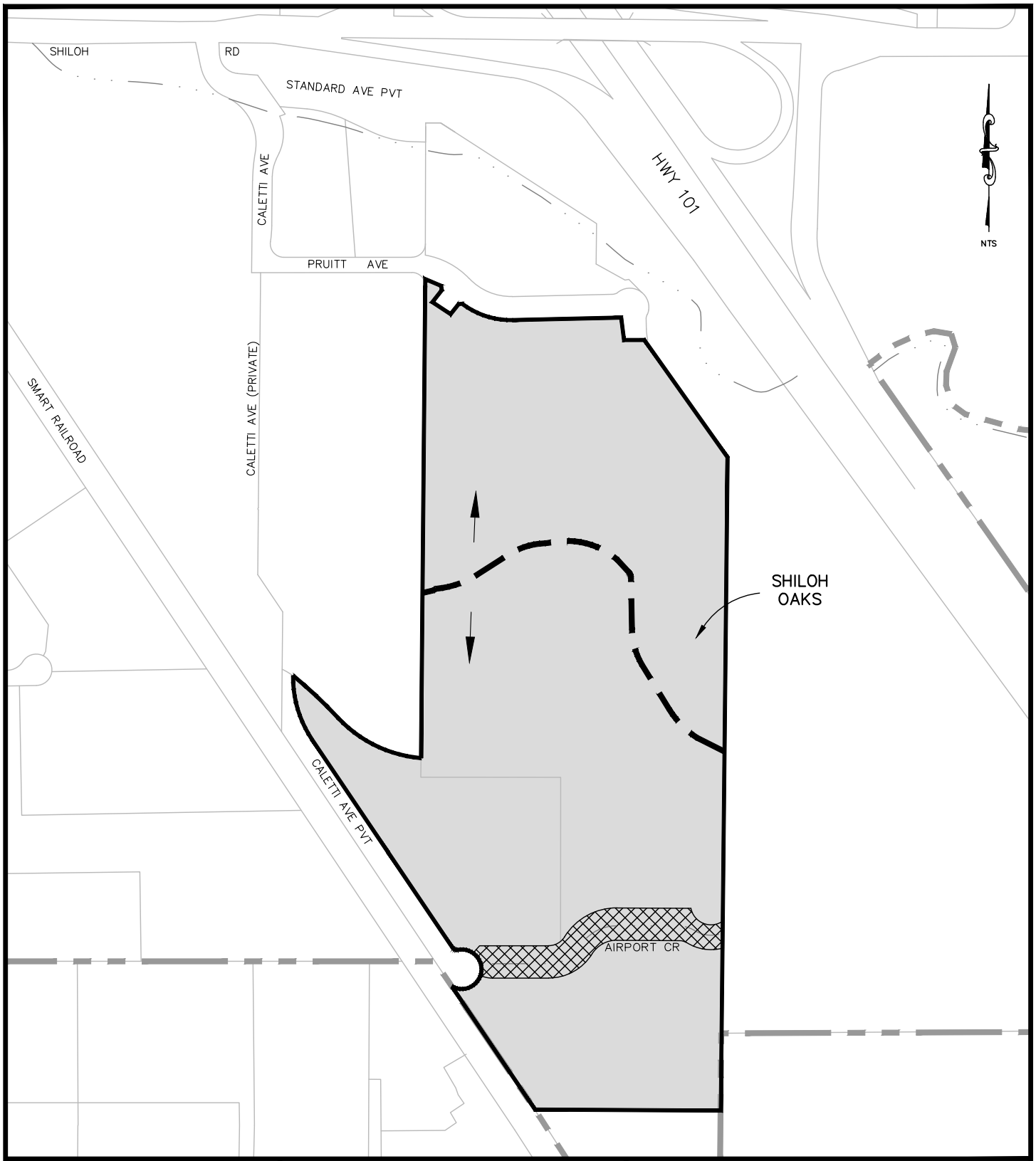
* TO BE ANNEXED INTO THE DISTRICT THIS YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DIAGRAM

2022–2023 Fiscal Year

Images: Xrefs: win-base.dwg
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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
- CREEK MAINTENANCE AREA
- DRAINAGE BOUNDARY
- TOWN BOUNDARY

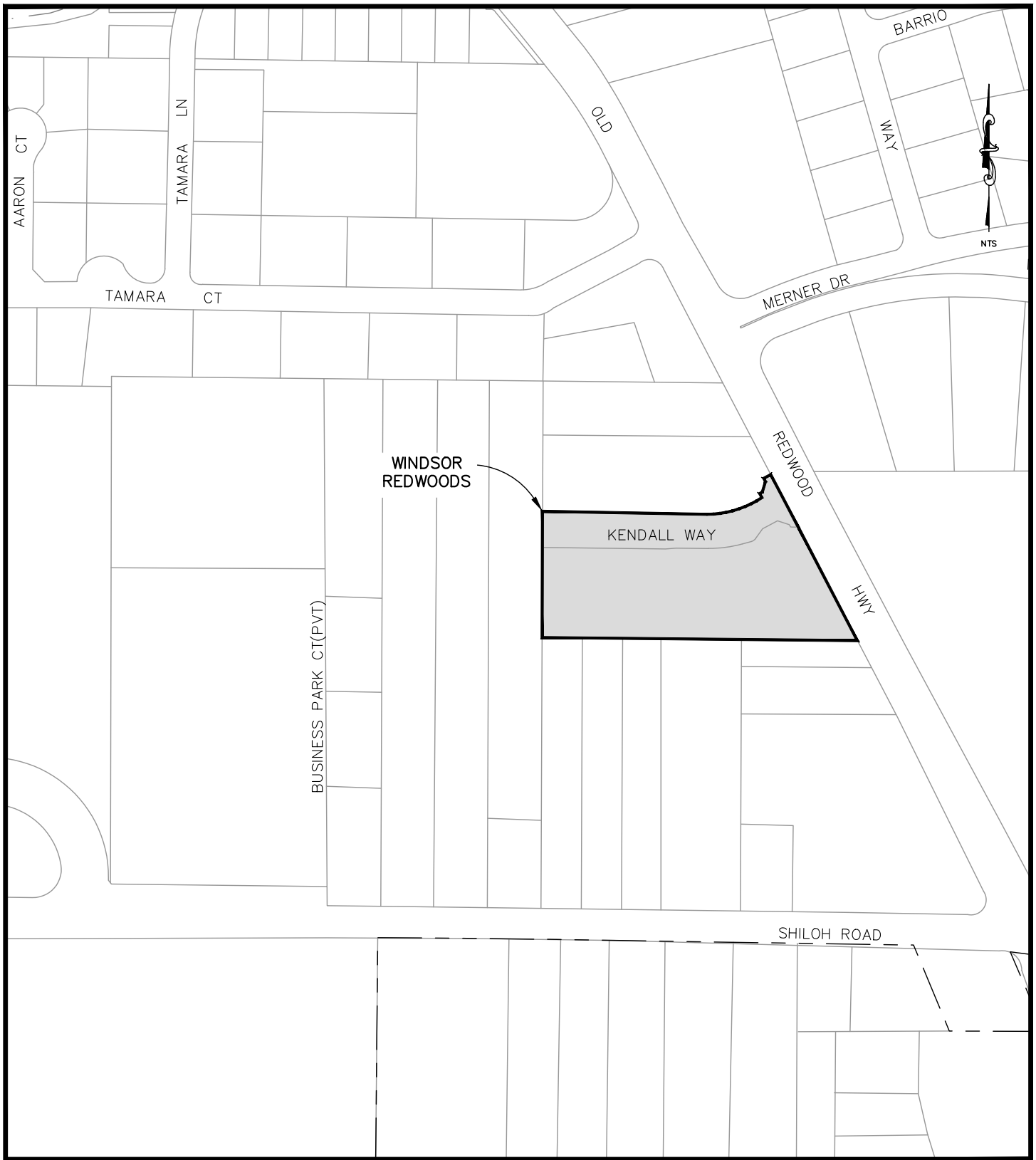
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 101
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
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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

TREE–POD UNIT

TOWN BOUNDARY

ZONE AREA

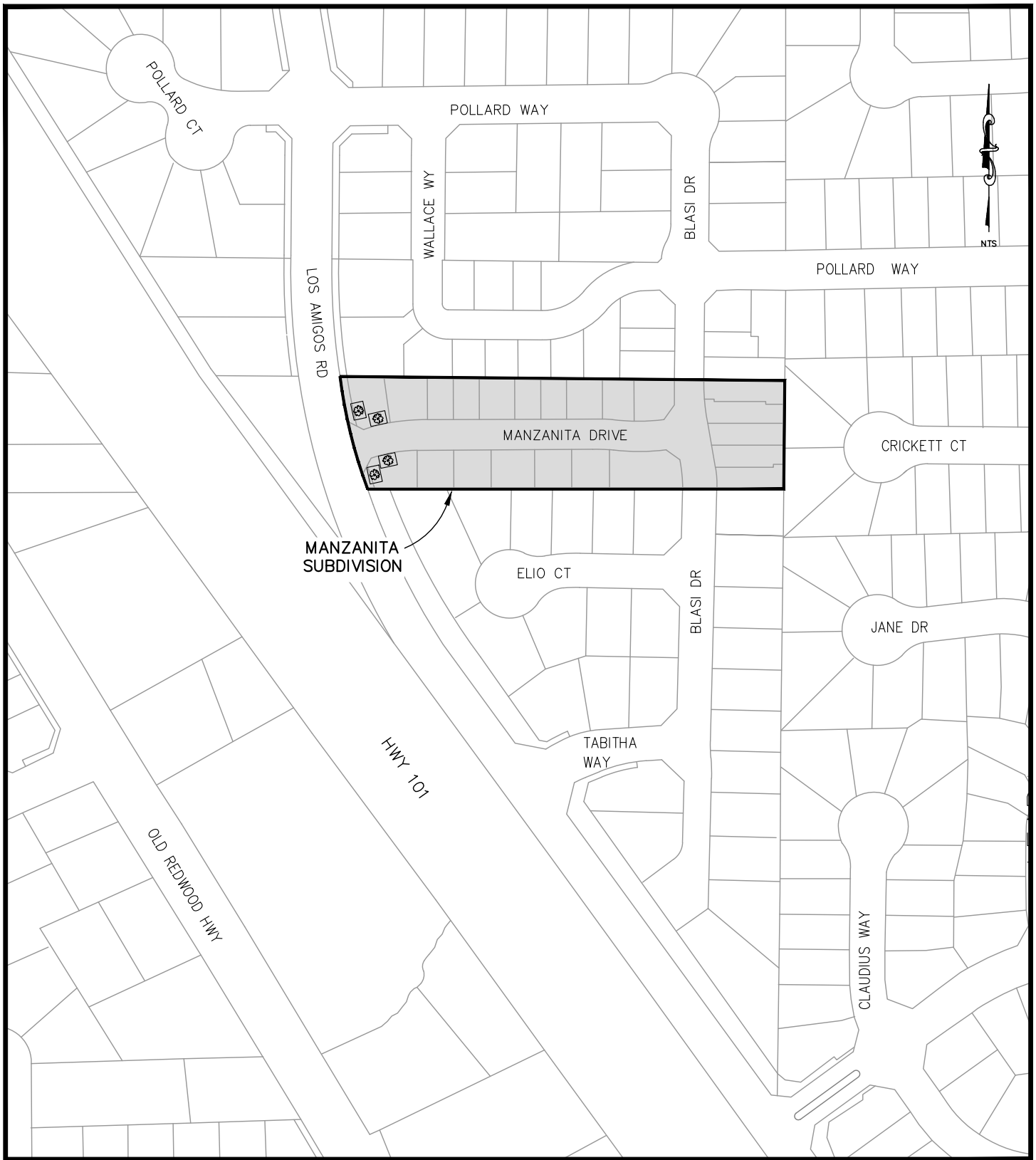
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 103
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 103 Plot Date: Apr 11, 2022 at 11:17



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

LEGEND

TREE–POD UNIT

ZONE AREA

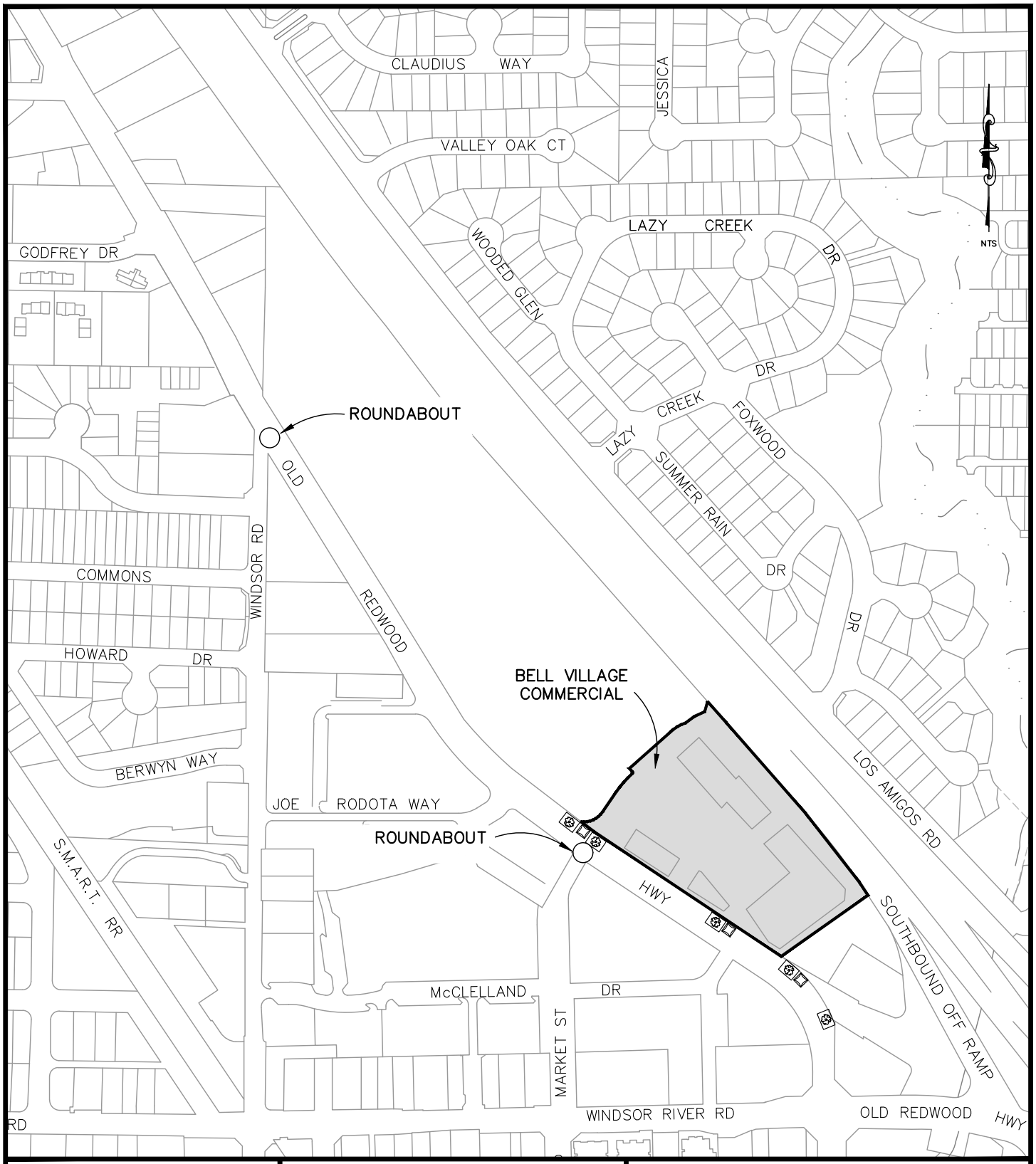
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 104
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 104 Plot Date: Apr 11, 2022 at 10:54



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

- CUDO UNIT
- TREE–POD UNIT
- ZONE AREA

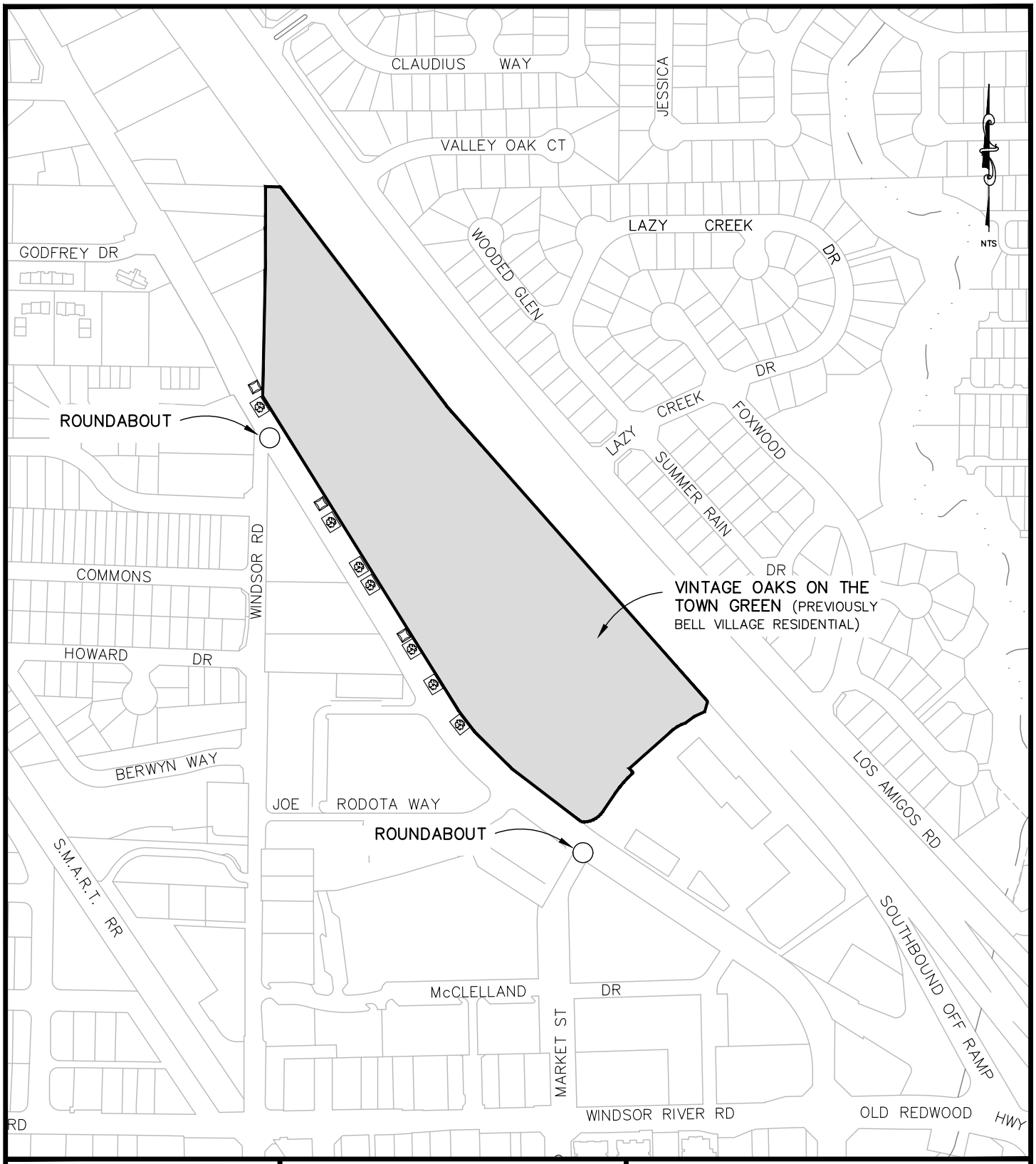
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 108
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 108 Plot Date: Apr 11, 2022 at 11:09



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

- CUDO UNIT
- TREE–POD UNIT
- ZONE AREA

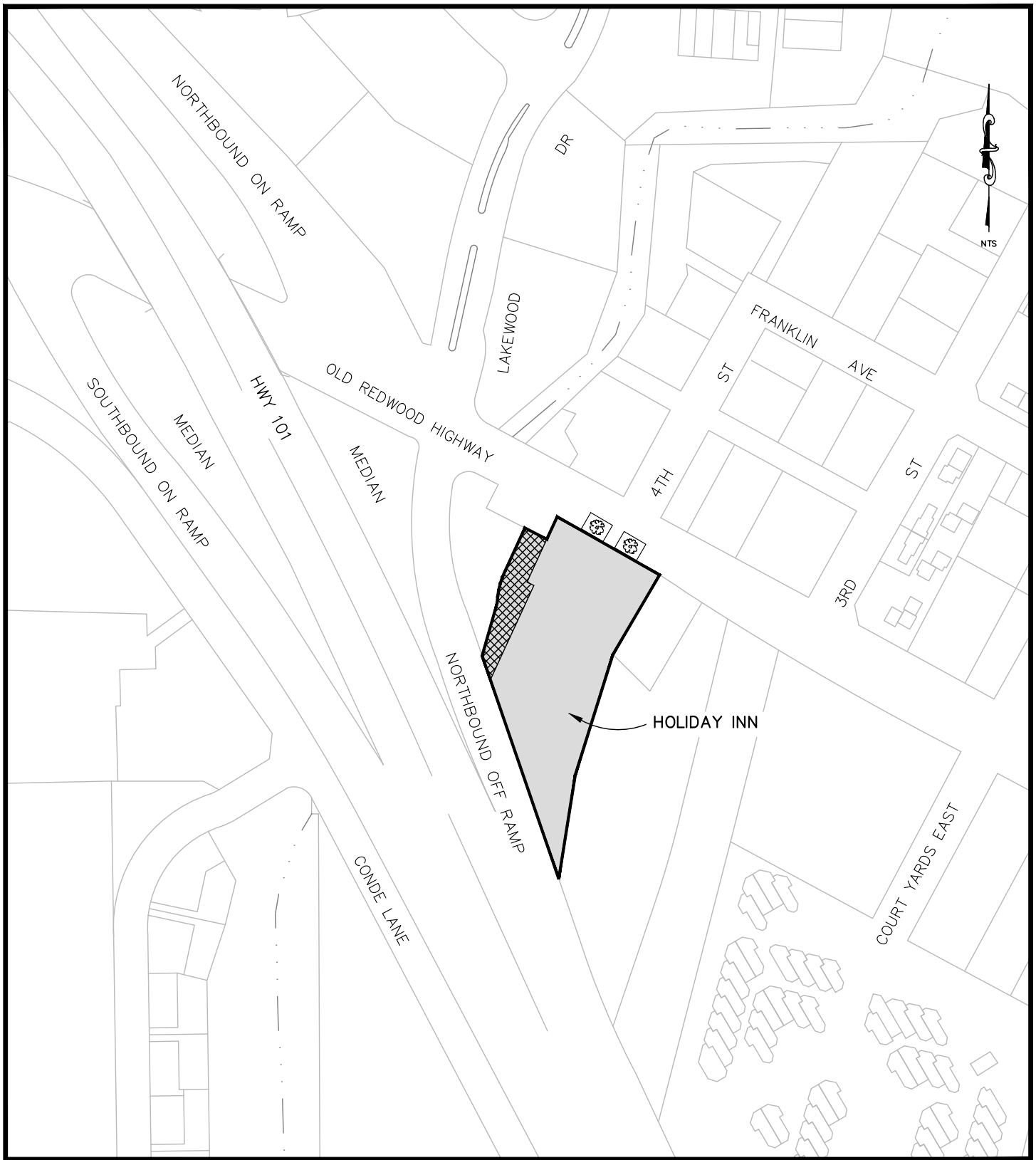
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 109
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 109 Plot Date: Apr 11, 2022 at 10:54



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

TREE–POD UNIT

ZONE AREA

CREEK MAINTENANCE AREA

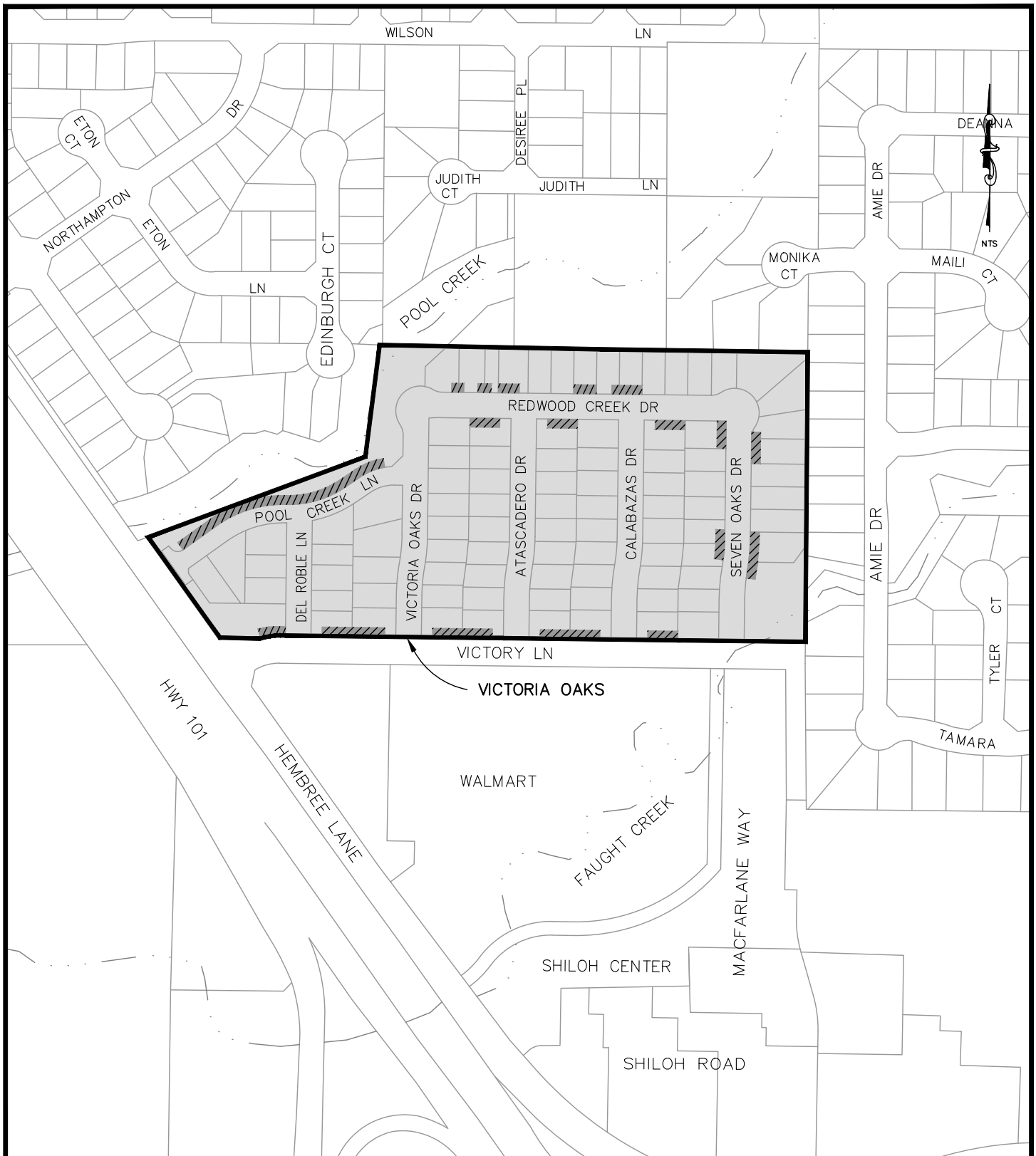
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 110
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 110 Plot Date: Apr 11, 2022 at 10:55



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

BIOSWALE

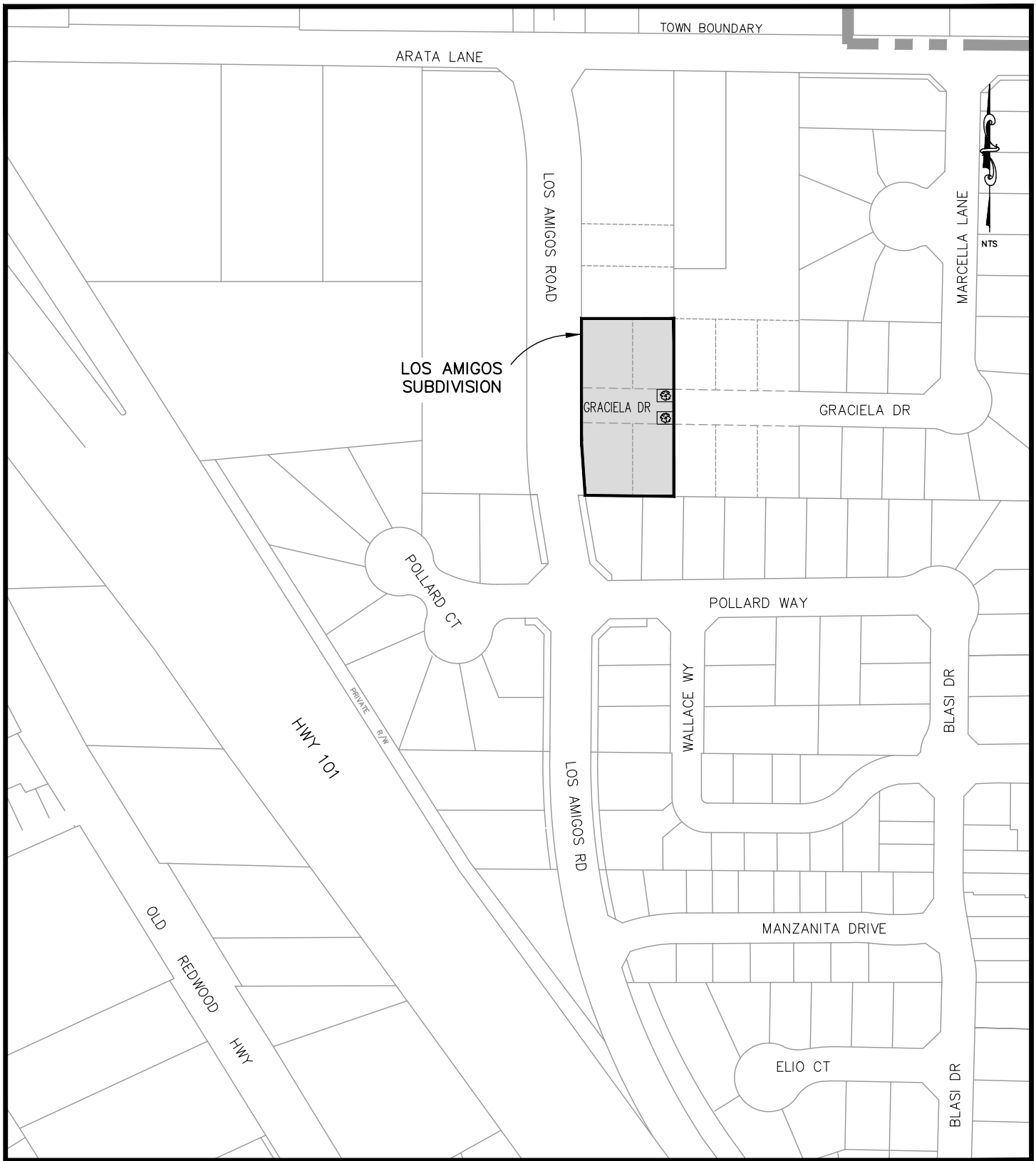
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 113
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 113 Plot Date: Apr 11, 2022 at 11:23



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

TREE–POD UNIT

ZONE AREA

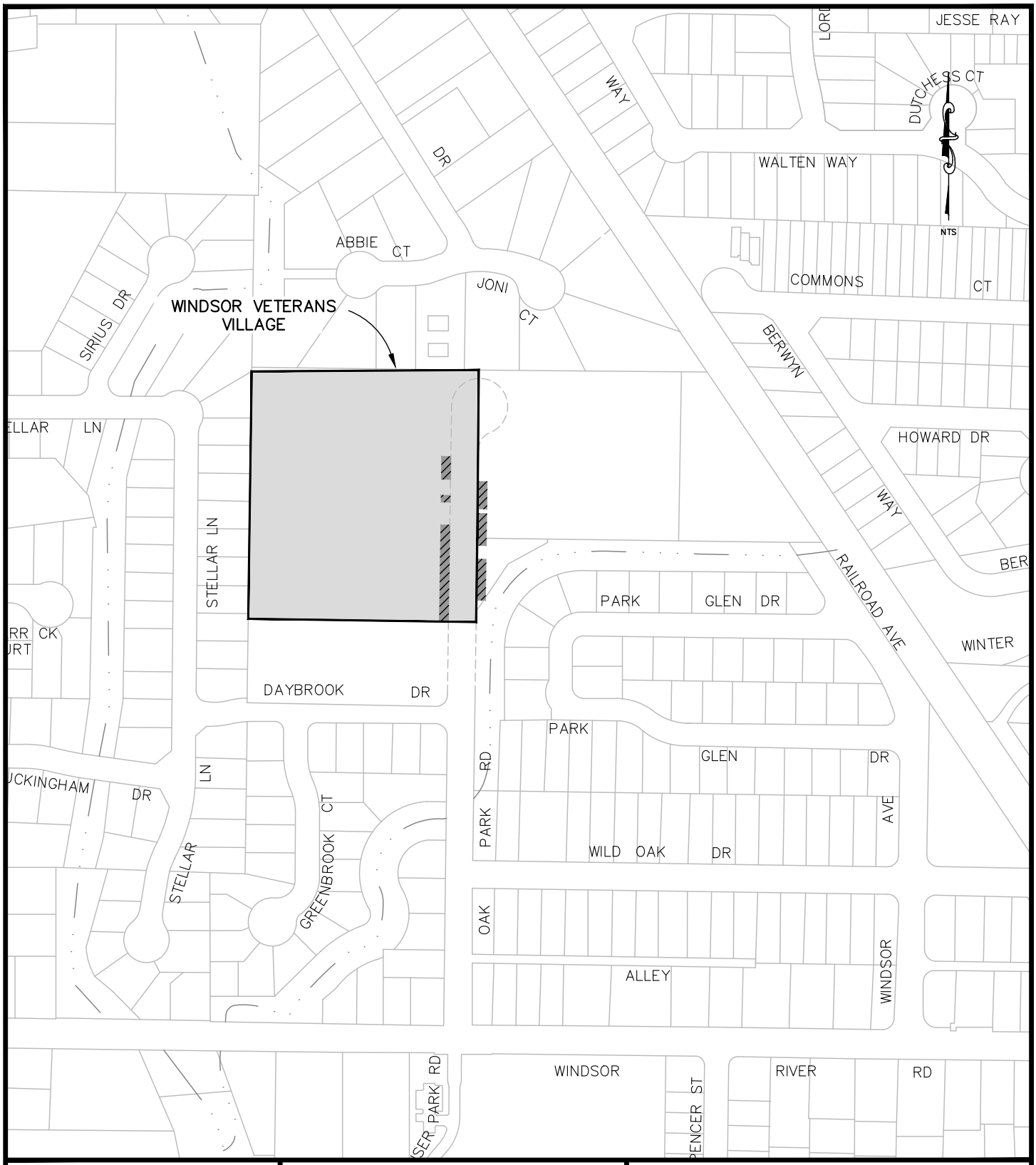
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 115
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 115 Plot Date: Apr 11, 2022 at 11:35



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

BIO-RETENTION

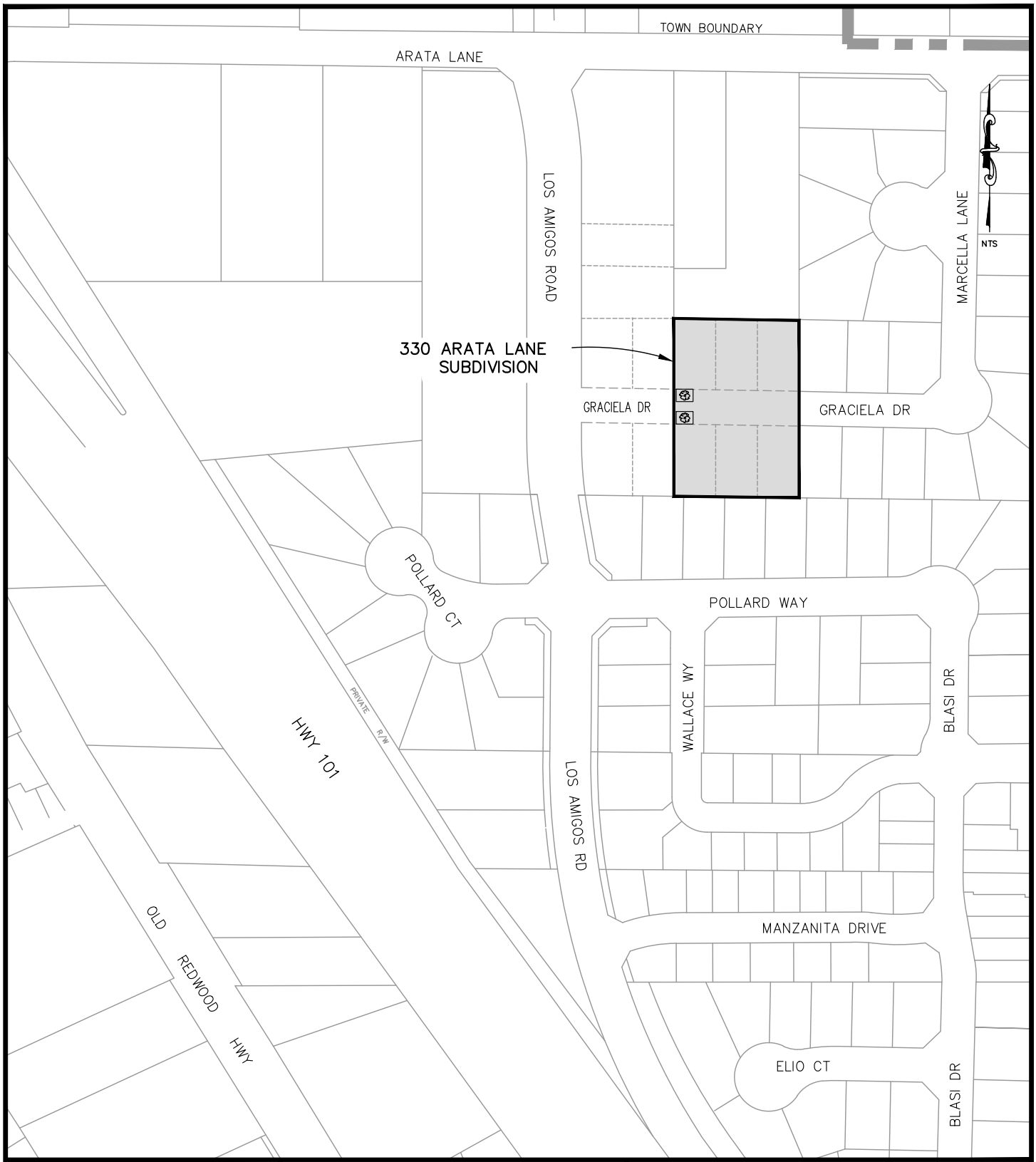
2022-2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 116
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 116 Plot Date: Apr 11, 2022 at 11:29



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

TREE–POD UNIT

ZONE AREA

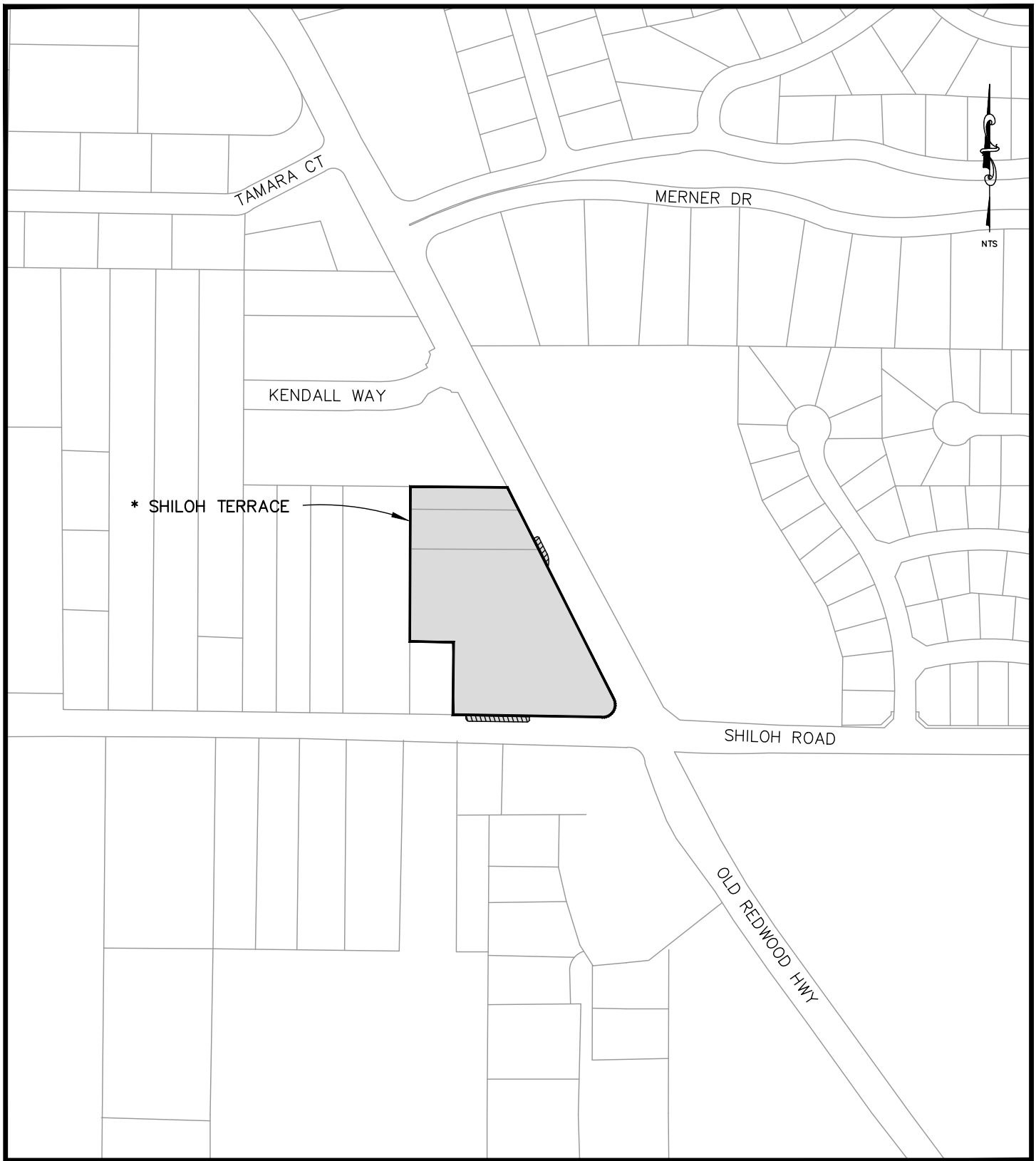
2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 117
DRAINAGE MAINTENANCE

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 117 Plot Date: Apr 11, 2022 at 10:56



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

BIORETENTION

ZONE AREA

2022–2023 FISCAL YEAR

TOWN OF WINDSOR

1982 ACT BENEFIT ASSESSMENT DISTRICT ASSESSMENT DIAGRAM

ZONE 119
DRAINAGE MAINTENANCE

* TO BE ANNEXED INTO THE DISTRICT THIS YEAR

Images: Xrefs: win-base.dwg
Path: F:\BMAP-STD\Windsor\1982 Act\1982-Act-zone detail.dwg Layout Name: Zone 119 Plot Date: Apr 11, 2022 at 10:56