



MEMORANDUM
DEPARTMENT OF PUBLIC WORKS
ADMINISTRATION DIVISION
County of Placer

TO: Board of Supervisors
FROM: Ken Grehm, Director of Public Works
By: Becky Correa, Administrative and Fiscal Operations Manager

DATE: May 28, 2019

SUBJECT: **Administration / FY 2019-20 Assessment and Fee Report**

ACTION REQUESTED

Conduct a Public Hearing to consider the FY 2019-20 Assessment and Fee Report for County Service Areas, Sewer Districts, Permanent Road Divisions, and Community Facilities Districts.

Adopt a Resolution to confirm FY 2019-20 assessments and approve the charges to be on the FY 2019-20 County Tax Roll.

BACKGROUND

Each year, pursuant to state law, the Department of Public Works requests the Board of Supervisors conduct a public hearing to consider the annual charges for the County's approximate 170 County Services Areas / Zones of Benefit, Sewer Districts, Permanent Road Divisions, and Community Facilities Districts, herein referred to as "Special Districts." The charges provide a revenue source for services such as street lighting, road rehabilitation, snow removal, fire protection, drainage, parks and landscape maintenance. Approximately 39,000 charges to distinct parcels are included in the FY 2019-20 Assessment and Fee Report and will become effective on July 1, 2019.

The Special Districts have been established based on County requirements for most new land development projects to fund ongoing administration, operation and maintenance of infrastructure improvements within their boundaries. When each Special District is formed, a fee structure is typically set by an assessment, property tax, local ordinance, special tax, or other charge that is included in property tax bills as part of the County Tax Roll each year. Special Districts established prior to the 1996 passage of Proposition 218 do not include an automatic Consumer Price Index (CPI) adjustment. The CPI adjustments for FY 2019-20 range from 0% to 4.5%.

A Budget Summary of the Special Districts is attached as Exhibit A to the Resolution. The County Executive Office has the responsibility to request the Board of Supervisors approve the FY 2019-20 Special Districts Proposed Budget.

ENVIRONMENTAL IMPACT

Approving the annual fee report is not a project as defined in the California Environmental Quality Act pursuant to Section 15378(b)(2), which covers continuing administrative activities.

FISCAL IMPACT

The amounts included in the Budget Summary are proposed budgets for FY 2019-20. Final budget adjustments may occur during the final budget adoption process; however, fee amounts established through today's public hearing will not change for FY 2019-20 unless there is an unforeseen circumstance. The annual fees are a revenue source for Special Districts, and therefore do not include a net county cost.

ATTACHMENTS

Resolution w/Exhibit

On file at Clerk of the Board: Annual Assessment and Fee Report

Before the Board of Supervisors County of Placer, State of California

In the matter of: A Resolution to confirm the FY 2019-20 Assessment and Fee Report for County Service Areas, Permanent Road Divisions, and Community Facilities Districts (Special Districts) and approve the charges on the FY 2019-20 County Tax Roll.

Resolution No.: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held May 28, 2019, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, the State of California provides for procedures for collection of Special District charges on the County Tax Roll; and

WHEREAS, once a year the Board of Supervisors shall cause to be prepared a report which contains a description and the amount of the charge for each parcel of real property receiving County services; and

WHEREAS, the Board of Supervisors also wishes to confirm the Special District charges and place them on the County Tax Roll for FY 2019-20.

BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California, as follows:

1. The FY 2019-20 Assessment and Fee Report describing the charges necessary to provide the authorized services specific to each parcel in a Special District is on file at the Clerk of the Board's Office and at the Department of Public Works; and
2. A Budget Summary for Special Districts is attached as Exhibit A; and
3. Revenues derived from the charges for each parcel in each Special District identified on the Assessment and Fee Report are for the purposes of funding ongoing administration, operation and maintenance of infrastructure improvements within its boundary; and
4. The amount of the assessment, property tax, local ordinance fee, special tax or other charge being imposed upon each parcel in each Special District in the Assessment and Fee Report does not exceed the cost of services for each parcel; and
5. The services being funded by the charges are for the benefit and provided on behalf of the owner of the parcel being charged; and
6. The Board of Supervisors does hereby confirm the FY 2019-20 Assessment and Fee Report, and hereby authorizes collection of the Special District charges detailed on Exhibit A to be on the FY 2019-20 County Tax Roll, effective July 1, 2019.

Exhibit A - Budget Summary

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

DESCRIPTION	SERVICE	FUND	CSA ZONE #	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 18/19	RATE 19/20	CPI ADJUSTMENT	FY 19/20 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
ALEXANDRIA ESTATES	LANDSCAPE	FD14657	196	86960	10	ASSESSMENT	\$899.68	\$940.18	4.50%	\$30,818			\$20,417
ALMOND KNOLL	RDS/DRAIN	FD14594	101	57500	8	ASSESSMENT	\$303.00	\$303.00	NONE	\$342		\$2,882	
APPLEGATE PARK-COMM	PARK MAINT	FD14619	147	86100	28	ASSESSMENT	VARIES	VARIES	4.50%	\$32,985		\$1,888	
APPLEGATE PARK-UNDEV	PARK MAINT	FD14619	147	86300	245	ASSESSMENT	\$8.12	\$8.48	4.50%	\$0			
APPLEGATE PARK-DEV	PARK MAINT	FD14619	147	59300	589	ASSESSMENT	\$48.86	\$51.06	4.50%	\$0			
ATWOOD RANCH	RDS/LTS	FD14584	087	81500	53	ASSESSMENT	\$61.00	\$61.00	NONE	\$2,086		\$1,147	
ATWOOD RANCH	DRAIN	FD14584	087	81600	53	ASSESSMENT	\$24.00	\$24.00	NONE	\$3,169			
ATWOOD RANCH	LANDSCAPE	FD14584	087	57300	53	ASSESSMENT	\$110.00	\$110.00	NONE	\$6,366			\$536
ATWOOD RANCH II	RDS/LTS/DRAIN	FD14623	153	85600	32	ASSESSMENT	\$139.52	\$145.80	4.50%	\$20,016			\$14,551
ATWOOD RANCH III	RDS/LTS/DRAIN	FD14653	191	86920	143	ASSESSMENT	\$301.36	\$314.92	4.50%	\$9,449		\$40,784	
ATWOOD RANCH V	RDS/LTS/DRAIN POND	FD14636	168	86900	32	ASSESSMENT	\$196.34	\$205.16	4.50%	\$3,939		\$2,826	
BALMORAL UNITS 1 & 2	RDS/DRAIN	FD14610	125	58200	15	ASSESSMENT	\$170.00	\$170.00	NONE	\$21,343			\$18,593
BARTON RANCH	LIGHTS	FD14587	090	82000	21	ASSESSMENT	\$60.00	\$60.00	NONE	\$1,543			\$183
BELL MEADOWS	RDS/LTS/DRAIN	FD14542	032	75700	43	ASSESSMENT	\$155.00	\$155.00	NONE	\$2,489		\$4,676	
BELLA VISTA	ROADS	FD14550	043	76800	6	ASSESSMENT	\$111.00	\$111.00	NONE	\$324		\$392	
BICKFORD RANCH	PARK MAINT	FD14648	184	70058	50	ASSESSMENT	\$431.40	\$450.82	4.50%	\$9,502		\$14,738	
BICKFORD RANCH	RDS/DRAIN	FD14681	227	87235	44	ASSESSMENT	VARIES	VARIES	4.50%	\$5,832		\$41,803	
BICKFORD RANCH	FIRE	FD14652	189	70060	32	ASSESSMENT	\$505.46	\$684.85	3.90%	\$35,612			
BLACKHAWK	RDS/SN/FIRE	FD14597	104	82800	27	ASSESSMENT	\$430.00	\$430.00	NONE	\$93,892			\$79,382
BLACKWOOD HILLS	RDS/DRAIN	FD14642	177	52800	13	ASSESSMENT	\$280.12	\$292.72	4.50%	\$13,722			\$9,517
BLUE OAK RANCH PRD#5	ROADS	FD14526	505	87450	21	ASSESSMENT	\$62.50	\$64.06	2.50%	\$585		\$1,499	
BLUE OAK RANCH	ROADS	FD14649	185	58885	21	ASSESSMENT	\$56.52	\$59.06	4.50%	\$596		\$1,235	
BRADLEY RNCH	ROADS	FD14609	124	83800	18	ASSESSMENT	\$75.00	\$75.00	NONE	\$331		\$1,119	
BRIDGEWATER	RDS/LTS/DRAIN	FD14561	059	78600	17	ASSESSMENT	\$218.00	\$218.00	NONE	\$1,565		\$3,141	
CANTERSHIRE	RDS/LTS	FD14573	073	80300	35	ASSESSMENT	\$72.00	\$72.00	NONE	\$1,026		\$2,194	
CANYON VIEW	ROADS	FD14634	166	86700	33	ASSESSMENT	\$212.26	\$221.82	4.50%	\$1,753		\$6,367	
CARNELIAN CIRCLE	RDS/SNOW	FD14592	098	82500	41	ASSESSMENT	\$173.00	\$173.00	NONE	\$5,642		\$2,951	
CAVITT RANCH ESTATES	RDS/LTS/DRAIN	FD14639	174	52650	34	ASSESSMENT	\$579.56	\$605.64	4.50%	\$45,216			\$22,230

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

DESCRIPTION	SERVICE	FUND	CSA ZONE #	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 18/19	RATE 19/20	CPI ADJUSTMENT	FY 19/20 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
CEDAR OAKS	RDS/LTS/DRAIN	FD14553	046	77100	25	ASSESSMENT	\$97.00	\$97.00	NONE	\$2,127		\$398	
CERRO VISTA PRD #6	ROADS	FD14527	506	87460	44	ASSESSMENT	VARIES	VARIES	3.00%	\$28,328			\$12,516
COLONY ESTATES	RDS/DRAIN	FD14605	116	58100	8	ASSESSMENT	\$215.00	\$215.00	NONE	\$335		\$1,785	
COUNTRY MEADOWS	RDS/LTS/DRAIN	FD14556	050	78100	13	ASSESSMENT	\$138.00	\$138.00	NONE	\$11,728			\$9,834
CREEKSIDE MEADOWS	RDS/LTS	FD14625	155	84600	7	ASSESSMENT	\$293.12	\$306.30	4.50%	\$5,952			\$3,508
CROTHER HILLS	RDS/LTS	FD14559	057	78400	16	ASSESSMENT	\$109.00	\$109.00	NONE	\$1,744			
DEER RIDGE	RDS/LTS	FD14596	103	59500	120	ASSESSMENT	\$193.50	\$202.20	4.50%	\$7,053		\$20,611	
DISCOVERY PARK	LTS/DRAIN	FD14563	061	78800	1	ASSESSMENT	\$1,002.00	\$1,002.00	NONE	\$958		\$244	
DOBBS RANCH	ROADS	FD14568	066	79400	8	ASSESSMENT	\$180.00	\$180.00	NONE	\$332		\$1,508	
DOLLAR POINT	FENCE/LTS	FD14531	001	N/A	250	PROP TAX	N/A	N/A	NONE	\$33,135			\$15,360
DONNER TRUCKEE VET	WATER QUAL	FD14671	213	87213	6 DUEs	ASSESSMENT	\$301.25/DUE	\$315.03/DUE	4.50%	\$1,990			
DOUGLAS RANCH	ROADS	FD14627	158	85800	99	ASSESSMENT	\$239.70	\$250.50	4.50%	\$85,024			\$60,225
DOUGLAS RANCH	LANDSCAPE	FD14627	158	85900	99	ASSESSMENT	\$215.66	\$225.36	4.50%	\$50,814			\$28,504
DOYLE RANCH	ROADS	FD14645	180	87290	126	ASSESSMENT	\$314.72	\$328.88	4.50%	\$113,457			\$66,019
DREAM RANCH	FIRE/WATER	FD14582	084	57900	36	ASSESSMENT	\$350.00	\$350.00	NONE	\$14,151			\$1,551
DREAM RANCH	RDS/LTS	FD14582	084	81300	35	ASSESSMENT	\$237.00	\$237.00	NONE	\$876		\$7,419	
DRY CREEK FIRE	FIRE	FD14633	165	71000	1,217	ASSESSMENT	\$217.66	\$226.16	3.90%	\$275,463			
DRY CREEK PARK	PARK MAINT	FD14637	169	86910	1,237	ASSESSMENT	\$621.40	\$649.36	4.50%	\$1,907,852			\$1,079,592
DRY CREEK WATERSHED	FLOOD	FD14540	22	77700	4,154	ORDINANCE	VARIES	VARIES	NONE	\$2,205,619			\$1,779,912
DUTCHFLAT FIRE	FIRE	FD14621	150	85500	863	SPEC TAX	\$76.46	\$78.38	3.90%	\$68,191			
DUTCH FLAT PARK	PARK MAINT	FD14535	009	56200	644	IMPRV	\$25.00	\$25.00	NONE	\$43,606		\$8,029	
DUTCH FLAT PARK	PARK MAINT	FD14535	009	86200	600	UNIMPRV	\$8.00	\$8.00	NONE	\$0			
EAGLE RIDGE EST.	RDS/DRAIN	FD14611	128	57700	14	ASSESSMENT	\$135.00	\$135.00	NONE	\$336		\$1,854	
EAGLE ROCK ESTATES	RDS/LTS	FD14618	146	85100	9	ASSESSMENT	\$1,337.06	\$1,397.24	4.50%	\$28,159			\$13,784
ENCLAVE	RDS/DRN	FD14676	219	87219	12	ASSESSMENT	\$453.50	\$473.90	4.50%	\$1,016		\$4,770	
FOOTHILL OAKS	RDS/LTS/DRAIN	FD14599	107	83000	19	ASSESSMENT	\$206.00	\$206.00	NONE	\$1,357		\$3,557	
FORESTHILL LIGHTING	LIGHTS	FD14532	003	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$3,732		\$1,568	
FRANCES RIDGE	RDS/LTS/DRAIN	FD14580	080	81100	20	ASSESSMENT	\$57.00	\$57.00	NONE	\$7,101			\$5,861

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**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

DESCRIPTION	SERVICE	FUND	CSA ZONE #	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 18/19	RATE 19/20	CPI ADJUSTMENT	FY 19/20 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
GOLDEN OAKS ROADS	ROADS	FD14538	015	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$1,051		\$11,159	
GRANITE BAY LANDSCAPE	LANDSCAPE	FD14607	120	58000	7,383	ASSESSMENT	\$8.00	\$8.00	NONE	\$84,720			\$25,656
GRANITE CREEK	RDS/LTS	FD14617	145	59400	28	ASSESSMENT	\$363.86	\$380.24	4.50%	\$10,106		\$1,940	
GRAY PINE WAY PRD#4	LIGHTS	FD14525	504	87440	5	ASSESSMENT	\$362.70	\$371.76	2.50%	\$2,749			\$691
GREYHAWK	ROADS	FD14635	167	86800	71	ASSESSMENT	\$353.76	\$369.68	4.50%	\$78,462			\$48,215
GREYHAWK II	ROADS	FD14675	218	87218	21	ASSESSMENT	\$213.02	\$222.62	4.50%	\$1,425		\$3,350	
GROSVENOR DOWNS	LANDSCAPE	FD14567	065	56600	108	ASSESSMENT	\$52.00	\$52.00	NONE	\$5,616			
GROSVENOR DOWNS	DRAIN	FD14567	065	79200	124	ASSESSMENT	\$26.50	\$26.50	NONE	\$3,286			
GROSVENOR DOWNS	RDS/LTS	FD14567	065	79300	124	ASSESSMENT	\$87.00	\$87.00	NONE	\$3,478		\$7,310	
GROVE AT GRANITE BAY	RDS/LTS/DRN	FD14659	198	58500	32	ASSESSMENT	\$1,032.06	\$1,078.50	4.50%	\$5,001		\$31,011	
HAWKS PROPERTY PM	RD/DR	FD14673	215	87215	4	ASSESSMENT	\$843.30	\$881.26	4.50%	\$816		\$2,909	
HIDDEN CREEK	RDS/LTS	FD14554	048	77500	26	ASSESSMENT	\$128.00	\$128.00	NONE	\$1,034		\$2,294	
HIDDEN CREEK	DRAIN	FD14554	048	77600	26	ASSESSMENT	\$37.00	\$37.00	NONE	\$962			
HIDDEN CROSSING	RDS/LTS/DRN	FD14674	216	87216	78	ASSESSMENT	\$710.44	\$742.40	4.50%	\$13,442		\$46,365	
HILL TOP COURT PRD#2	ROADS	FD14523	502	87400	22	ASSESSMENT	\$223.28	\$228.86	2.50%	\$13,611			\$8,377
HOPKINS VILLAGE	WATER QUAL	FD14669	210	87210	30 DUEs	ASSESSMENT	\$301.25/DUE	\$315.03/DUE	4.50%	\$9,904		\$105	
HOPKINS VILLAGE	TRANSIT	FD14670	211	87211	38 DUEs	ASSESSMENT	\$48.27/DUE	\$50.44/DUE	4.50%	\$1,941			
KAILUA PARK	RDS/SNOW	FD14575	075	80500	51	ASSESSMENT	\$236.00	\$236.00	NONE	\$5,172		\$10,464	
KEMPER OAKS	ROADS	FD14629	160	85300	18	ASSESSMENT	\$64.98	\$67.90	4.50%	\$2,275			\$953
KENTUCKY GREENS	RDS/LTS	FD14578	078	80800	32	ASSESSMENT	\$131.00	\$131.00	NONE	\$360		\$3,832	
KENTUCKY GREENS	FIRE/WATER	FD14578	078	80900	32	ASSESSMENT	\$25.00	\$25.00	NONE	\$800			
KINGS BEACH BAD	SIDEWALK MAINT	FD14518	200	87490	286	ASSESSMENT	VARIES	VARIES	4.50%	\$143,313		\$47,046	
LAKE OAK ESTATES	RDS/DRAIN	FD14541	031	75600	73	ASSESSMENT	\$55.00	\$55.00	NONE	\$359		\$5,556	
LAKE SHORE LIGHTS	LIGHTS	FD14533	004	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$2,124		\$1,301	
LOOMIS RANCH	ROADS	FD14628	159	85200	11	ASSESSMENT	\$402.84	\$420.98	4.50%	\$990		\$4,340	
MAMMOTH RIDGE	ROADS	FD14590	096	82400	15	ASSESSMENT	\$278.00	\$278.00	NONE	\$360		\$410	
MARTIS CAMP TRANSIT	TRANSIT	FD14661	200	87020	723 DUEs	ASSESSMENT	\$39.78/DUE	\$41.57/DUE	4.50%	\$29,355			
MARTIS CAMP WQ	WATER QUAL	FD14660	199	86990	666 DUEs	ASSESSMENT	\$301.25/DUE	\$315.03/DUE	4.50%	\$211,117		\$10,754	
MARTIS VALLEY	REC	FD14655	194	86940	865	ASSESSMENT	\$174.70	\$182.56	4.50%	\$1,046,084		212	\$878,169

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

DESCRIPTION	SERVICE	FUND	CSA ZONE #	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 18/19	RATE 19/20	CPI ADJUSTMENT	FY 19/20 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
MEADOW CREEK	RDS/LTS/DRAIN	FD14548	041	76500	20	ASSESSMENT	\$135.00	\$135.00	NONE	\$1,342		\$1,758	
MEADOW VIEW EST.	RDS/LTS/DRAIN	FD14614	134	57600	55	ASSESSMENT	\$137.00	\$137.00	NONE	\$2,244		\$5,591	
MINERS CREEK	ROADS	FD14632	163	86000	21	ASSESSMENT	\$307.56	\$321.40	4.50%	\$20,183			\$12,434
MINERS RAVINE	RDS/LTS/DRAIN	FD14615	135	58700	18	ASSESSMENT	\$469.28	\$490.40	4.50%	\$16,297			\$5,870
MONTE VERDE ESTATES	ROADS	FD14643	178	87280	61	ASSESSMENT	\$776.08	\$811.00	4.50%	\$187,608			\$134,537
MOUNTAIN VIEW	RDS/LTS	FD14565	063	79000	8	ASSESSMENT	\$186.00	\$186.00	NONE	\$1,120		\$418	
NATUREWOOD	RDS/LTS	FD14551	044	76900	41	ASSESSMENT	\$95.50	\$95.50	NONE	\$726		\$3,289	
NEWCASTLE LIGHTING	LIGHTS	FD14519	300	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$5,782		\$1,518	
NICHOLS DR INDUSTRIAL PK	RDS/DRAIN	FD14668	208	87028	26	ASSESSMENT	\$801.64	\$837.72	4.50%	\$2,862		\$21,219	
NORTH AUBURN/OPHIR	FIRE	FD14654	193	70100	7,291	ASSESSMENT	VARIES	VARIES	NONE	\$491,947			
NORTHSIDE WQ	WATER QUAL	FD14667	206	87026	40 DUEs	ASSESSMENT	\$301.25/DUE	\$315.03/DUE	4.50%	\$12,720			
NORTHSIDE TRANSIT	TRANSIT	FD14666	205	87025	48 DUEs	ASSESSMENT	\$46.03/DUE	\$48.10/DUE	4.50%	\$4,877			
NS HIGHLANDS WQ	WATER QUAL	FD14658	197	86970	238 DUEs	ASSESSMENT	\$301.25/DUE	\$315.03/DUE	4.50%	\$76,794		\$4,206	
NS HIGHLANDS	TRANSIT	FD14665	204	87024	253 DUEs	ASSESSMENT	\$39.92/DUE	\$41.72/DUE	4.50%	\$12,013			
NS HIGHLANDS PRD #7	ROADS	FD14528	507	87465	1000 DUEs	ASSESSMENT	\$1385.78/DUE	\$1448.14/DUE	4.50%	\$3,345,126			\$1,786,986
NORTHSTAR VILLAGE	TRANSIT	FD14664	203	87023	135 DUEs	ASSESSMENT	\$18.65/DUE	\$19.49/DUE	4.50%	\$2,728			
DRY CREEK PARK	RDS/LTS/DRAIN	FD14570	068.3	79800	47	ASSESSMENT	\$64.00	\$64.00	NONE	\$1,137		\$1,871	
DRY CREEK PARK	PARK MAINT	FD14570	068.3	56900	47	ASSESSMENT	\$102.00	\$102.00	NONE	\$4,794			
NORTHPARK	DRAIN	FD14570	068	79700	66	ASSESSMENT	\$34.00	\$34.00	NONE	\$2,244			
NORTHPARK REC & LIGHTS	PARK MAINT	FD14570	068	56800	66	ASSESSMENT	\$102.00	\$102.00	NONE	\$11,078			
OAKLEAF GLEN	RDS/LTS/DRAIN	FD14600	109	83500	45	ASSESSMENT	\$193.00	\$193.00	NONE	\$880		\$10,805	
OLD POST LANE	RDS/DRAIN	FD14647	182	81210	5	ASSESSMENT	\$333.22	\$348.22	4.50%	\$654		\$1,187	
OLIVE RANCH	RDS/LTS	FD14598	106	82900	10	ASSESSMENT	\$187.00	\$187.00	NONE	\$1,018		\$1,252	
OLYMPUS VILLAGE	RDS/LTS/DRAIN	FD14641	176	52700	38	ASSESSMENT	\$274.34	\$286.68	4.50%	\$2,948		\$9,445	
PALISADES AT SQUAW	TRANSIT	FD14678	223	87225	63	ASSESSMENT	\$67.56	\$70.60		\$4,447			
PARKVIEW	RDS/LTS/DRAIN	FD14602	113	83200	16	ASSESSMENT	\$123.00	\$123.00	NONE	\$1,230		\$1,038	
PENRYN HILLS PRD#1	ROADS	FD14522	501	87000	24	ASSESSMENT	\$204.30	\$210.44	3.00%	\$13,332			\$8,182
PENRYN LIGHTING	LIGHTS	FD14521	400	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$4,163		\$1,437	
PHEASANT GROVE	RDS/LTS/DRAIN	FD14581	082	81200	35	ASSESSMENT	VARIES	VARIES	4.50%	\$1,230		\$2,298	

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

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												CONTRIBUTION	CANCELLATION
PHEASANT GROVE	LANDSCAPE	FD14581	082	57200	38	ASSESSMENT	VARIES	VARIES	4.50%	\$8,101			
PHEASANT KNOLL	RDS/LTS/DRAIN	FD14612	129	58400	12	ASSESSMENT	\$145.00	\$145.00	NONE	\$12,935			\$11,095
PINE RIDGE	ROADS	FD14603	114	83600	11	ASSESSMENT	\$241.00	\$241.00	NONE	\$344		\$2,707	
PINE VIEW	RDS/LTS/DRAIN	FD14583	085	81400	29	ASSESSMENT	\$106.00	\$106.00	NONE	\$3,660		\$214	
PLACER CORP CENTER	RDS/LDSP	FD14626	157	85700	43	ASSESSMENT	VARIES	VARIES	4.50%	\$80,440			\$29,170
PLACER INDUSTRIAL PARK	RDS/LTS	FD14546	039	59000	14	ASSESSMENT	\$81.74/ACRE	\$82.42/ACRE	4.50%	\$16,893			\$9,429
PLCR CNTR.EXEC.OFF.PK	RDS/DRAIN	FD14549	042	76600	24	ASSESSMENT	\$357/AC	\$357/AC	NONE	\$375		\$6,793	
PLCR CNTR.EXEC.OFF.PK	LIGHTS	FD14549	042	76700	24	ASSESSMENT	\$105/AC	\$105/AC	NONE	\$1,962			\$315
PONDEROSA PALISADES	RDS/SNOW	FD14539	019	75000	183	ASSESSMENT	\$132.00	\$132.00	NONE	\$25,369			\$613
PRINCETON CLUB	RDS/LTS/DRAIN	FD14601	111	83100	94	ASSESSMENT	\$126.00	\$126.00	NONE	\$2,491		\$12,853	
QUAIL LAKE	RDS/LTS/DRAIN	FD14536	010	57800	12	ASSESSMENT	\$172.00	\$172.00	NONE	\$338		\$2,026	
QUAIL OAKS #1	RDS/LTS	FD14569	067	79600	73	ASSESSMENT	\$84.00	\$84.00	NONE	\$2,641		\$3,491	
QUAIL OAKS #1	LANDSCAPE	FD14569	067	56700	56	ASSESSMENT	\$104.00	\$104.00	NONE	\$5,824			
QUAIL OAKS #3	RDS/LTS	FD14564	062	78900	46	ASSESSMENT	VARIES	VARIES	NONE	\$1,420		\$2,545	
QUAIL OAKS #3	LANDSCAPE	FD14564	062	56500	43	ASSESSMENT	\$91.00	\$91.00	NONE	\$3,913			
QUARTZ DR STORAGE	RDS/DRAIN	FD14672	214	87220	1	ASSESSMENT	\$3,499.58	\$3,657.06	4.50%	\$1,530		\$2,327	
RAINBOW VALLEY	RDS/LTS	FD14608	122	83700	8	ASSESSMENT	\$169.00	\$169.00	NONE	\$847		\$505	
RETREAT AT NORTHSTAR	RDS/DRAIN/SN	FD14650	187	76187	18	ASSESSMENT	\$3,863.90	\$4,037.78	4.50%	\$113,844			\$33,664
RIDGEWOOD HEIGHTS PRD#3	ROADS	FD14524	503	87430	8	ASSESSMENT	\$295.28	\$304.14	3.00%	\$5,776			\$3,243
RIOLO VINEYARDS	TRANSIT	FD14679	224	87230	112	ASSESSMENT	VARIES	VARIES	4.50%	\$6,118			
RIOLO VINEYARDS LIBRARY	LIBRARY	FD14682	225	87231	112	ASSESSMENT	\$24.48	\$25.46	4.00%	\$2,852			
ROCK CREEK MEADOW	RDS/LTS/DRAIN	FD14586	089	81800	12	ASSESSMENT	\$152.00	\$152.00	NONE	\$913		\$1,211	
ROCKVIEW	RDS/LTS/DRAIN	FD14588	092	82100	12	ASSESSMENT	\$182.00	\$182.00	NONE	\$1,128		\$1,456	
SABRE CITY	REC/LT	FD14537	011	56300	206	FEE/P.TAX	\$80.00	\$80.00	NONE	\$17,998			\$261
SHADOW ROCK	RDS/LTS/FIRE	FD14574	074	80400	79	ASSESSMENT	\$153.00	\$153.00	NONE	\$3,017		\$10,670	
SHERIDAN RECREATION	PARK MAINT	FD14534	006	56100	396	FEE/P.TAX	\$47.00	\$47.00	NONE	\$26,622			\$4,748
SHERIDAN FIRE	FIRE	FD14534	006	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$49,502			
SIERRA MESA	RDS/LTS/FIRE	FD14595	102	82700	18	ASSESSMENT	\$96.00	\$96.00	NONE	\$2,173			\$345

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

DESCRIPTION	SERVICE	FUND	CSA ZONE #	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 18/19	RATE 19/20	CPI ADJUSTMENT	FY 19/20 PROP.BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
SILVER OAK	RDS/LTS/DRAIN	FD14604	115	83300	17	ASSESSMENT	\$79.00	\$79.00	NONE	\$908		\$635	
SILVERWOOD	RDS/TRAILS	FD14624	154	84700	105	ASSESSMENT	\$47.66	\$49.80	4.50%	\$3,369		\$2,860	
SOUTHVIEW	RDS/SNOW	FD14572	072	80200	6	ASSESSMENT	\$234.00	\$234.00	NONE	\$6,632			\$4,828
SPRING MEADOWS	RDS/LTS	FD14543	034	75800	76	ASSESSMENT	\$95.00	\$95.00	NONE	\$46,498			\$39,278
SPRING MEADOWS	PARK/DRAIN	FD14543	034	76000	76	ASSESSMENT	\$126.00	\$126.00	NONE	\$10,376			
SPRING VALLEY T-RANCH	RDS/FIRE	FD14585	088	81700	19	ASSESSMENT	\$276.00	\$276.00	NONE	\$1,949		\$5,095	
SQUAW VALLEY-VILLAGE AT SQ VALLEY-VILLAGE(COMM)	DRAIN/TRF MGT	FD14630	161	52500	290	ASSESSMENT	\$8.06	\$8.42	4.50%	\$2,916		\$923	
	DRAIN/TRF MGT	FD14630	161	52400	9	ASSESSMENT	\$8.06/Share	\$8.42/Share	4.50%				
SQUAW VALLEY PARK	PARK MAINT	FD14631	162	52600	312	ASSESSMENT	\$28.32	\$29.60	4.50%	\$42,578			
SQUIRREL CREEK	RDS/LTS/FIRE	FD14566	064	79100	13	ASSESSMENT	\$152.00	\$152.00	NONE	\$336		\$1,740	
STERLING POINT	RDS/LTS	FD14613	132	59100	59	ASSESSMENT	\$223.12	\$233.16	4.50%	\$2,043		\$14,213	
STERLING POINT PRD #8	RDS	FD14529	508	87480	60	ASSESSMENT	\$263.26	\$275.10	4.50%	\$2,286		\$15,244	
STRATFORD DOWNS	RDS/LTS	FD14577	077	80600	55	ASSESSMENT	\$57.00	\$57.00	NONE	\$1,769		\$1,366	
STRATFORD DOWNS	DRAIN	FD14577	077	80700	55	ASSESSMENT	\$109.00	\$109.00	NONE	\$5,995			
STRATFORD DOWNS	LANDSCAPE	FD14577	077	57100	55	ASSESSMENT	\$91.00	\$91.00	NONE	\$5,005			
SULLIVAN RANCH	RDS/LTS/DRAIN	FD14558	056	78300	100	ASSESSMENT	\$81.00	\$81.00	NONE	\$2,662		\$7,438	
SUNSET WEST FIRE	FIRE	FD14591	97	82497	8	with UAIC, ASSESS	VARIES	VARIES	3.90%	\$100,449			
SUN VALLEY OAKS	ROADS	FD14640	175	87150	75	ASSESSMENT	\$249.18	\$260.40	4.50%	\$78,977			\$57,347
SUNSET ESTATES	RDS/LTS	FD14622	151	59600	11	ASSESSMENT	\$215.12	\$224.80	4.50%	\$739		\$2,133	
SUNSET TERRACE	RDS/LTS	FD14557	051	78200	13	ASSESSMENT	\$109.00	\$109.00	NONE	\$1,067		\$650	
TAHOE CEDARS	TRANSIT	FD14680	226	87233	2	ASSESSMENT	\$67.56	\$70.60	4.50%	\$423			
TAMARACK	RDS/SNOW	FD14593	099	82600	15	ASSESSMENT	\$227.00	\$227.00	NONE	\$6,656			\$3,051
THE VINEYARD	RDS/LTS/DRAIN	FD14646	181	81110	52	ASSESSMENT	\$256.32	\$267.84	4.50%	\$73,063			\$57,236
TIMBERLINE	ROADS	FD14545	037	76400	7	ASSESSMENT	\$295.00	\$295.00	NONE	\$1,839		\$826	
TIMBERLINE	ROADS	FD14685	221	87221	4	ASSESSMENT		VARIES	NONE	\$3,203		\$8,176	
TIMILICK	WATER QUAL	FD14662	201	87021	462 DUEs	ASSESSMENT	\$301.25/DUE	\$315.03/DUE	4.50%	\$147,301		\$8,247	
TIMILICK	TRANSIT	FD14663	202	87022	213 DUEs	ASSESSMENT	\$39.78/DUE	\$41.57/DUE	4.50%	\$10,761			
TRAILHEAD	ROADS	FD14644	179	52900	60	ASSESSMENT	\$421.50	\$440.46	4.50%	\$3,506		\$26,621	
TRAYNOR	DRAIN	FD14562	060	83900	1	ASSESSMENT	\$792.00	\$792.00	NONE	\$892			

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020**

DESCRIPTION	SERVICE	FUND	CSA ZONE #	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE	RATE	CPI ADJUSTMENT	FY 19/20	FUND BALANCE	PROPOSED RESERVE	
							18/19	19/20		PROP. BUDGET	CARRYOVER	CONTRIBUTION	CANCELLATION
TREELAKE	ROADS	FD14571	069	79900	979	ASSESSMENT	\$83.00	\$83.00	NONE	\$233,231			\$131,974
TREELAKE	LIGHTS	FD14571	069	80000	1,147	ASSESSMENT	\$25.00	\$25.00	NONE	\$37,318			\$8,643
UNCLE JOE'S LANE	ROADS	FD14552	045	77000	58	ASSESSMENT	\$52.00	\$52.00	NONE	\$348		\$4,168	
WALDEN WOODS	ROADS	FD14579	079	81000	22	ASSESSMENT	\$52.00	\$52.00	NONE	\$10,828			(\$9,484)
WESTERN KNOLLS	RDS/LTS/DRAIN	FD14638	170	87200	39	ASSESSMENT	\$184.84	\$193.16	4.50%	\$18,325			\$9,792
WESTERN PLACER FIRE	FIRE	FD14576	076	70600	2,254	ASSESSMENT	1@175.42	88.06 / 1@175.42	3.90%	\$198,751			
WHITINGTON HEIGHTS	RDS/LTS/FIRE	FD14606	117	83400	19	ASSESSMENT	\$128.00	\$128.00	NONE	\$1,864		\$768	
WINCHESTER PHASE II	RD/LT/DR	FD14620	148	84400	276	ASSESSMENT	\$593.42	\$620.12	4.50%	\$451,856			\$159,066
WINCHESTER /COTT&COMM	RD/LT/DR	FD14620	148	85400	31	ASSESSMENT	VARIES	VARIES	4.50%				
WINCHESTER/RESIDENTIAL	RD/LT/DR	FD14620	148	86400	109	ASSESSMENT	\$246.92	\$258.04	4.50%				
WOODBIDGE RANCH	RDS/DRAIN	FD14544	035	76100	101	ASSESSMENT	\$100.00	\$100.00	NONE	\$73,922			\$59,822
WOODBIDGE RANCH	LIGHTS	FD14544	035	76300	101	ASSESSMENT	\$28.00	\$28.00	NONE	\$2,657		\$171	
05/01/19			TOTAL		35,602		TOTALS:			\$13,156,340	\$0	\$587,025	\$6,766,581