

**MEMORANDUM
DEPARTMENT OF FACILITY SERVICES
COUNTY OF PLACER**

To: Honorable Board of Supervisors

Date: June 2, 2015

From: Ken Grehm, Facility Services Interim Director
By: Valerie Bayne, Administrative Service Manager

Subject: Approve County Service Area Assessment and Fee Report for FY 2015-16

ACTION REQUESTED:

1. Conduct a public hearing and adopt a Resolution to confirm the County Service Area Annual Assessment and Fee Report for FY 2015-16 and authorize the collection of assessments on the 2015-16 County Tax Roll.

BACKGROUND: Since 1983, the County has required many new subdivisions to form a County Service Area (CSA) Zone to fund the operation and maintenance of infrastructure improvements. The formation of each CSA and associated assessments was approved by the property owners at the time of project development. Services and facilities provided by CSAs include services such as street lighting, road rehabilitation, drainage maintenance, snow removal, fire protection, and parks and landscape maintenance. Attachment A provides additional background and a departmental overview of the CSA program. Some of the CSAs include cost of living adjustments in accordance with the original voter-approved assessment, while others do not because no inflator was included at the time the CSA was formed. Only those CSAs with voter-approved inflators are adjusted.

Pursuant to state law your Board shall conduct a public hearing and by Resolution confirm the annual report that details all CSA Zones of Benefit assessments to be placed on the County Tax Roll. Also included is a report of CSA fees and assessments for your confirmation and, if confirmed at the public hearing, authorize collection on the County Tax Roll. This Annual Assessment and Fee Report, Exhibit A, is on file with the Clerk of the Board and at the Department of Facility Services. The Annual Assessment and Fee Report contains approximately 37,893 parcels proposed to be direct charged. A summary of the Annual Assessment and Fee Report is attached as Attachment B, Budget Summary for County Service Areas and Special Districts FY 2015-16.

ENVIRONMENTAL CLEARANCE: Approving the annual fee report is not a project as defined in the California Environmental Quality Act pursuant to Section 15378(b)(2).

FISCAL IMPACT: The annual parcel fees collected funds all costs associated with the CSA program and therefore there is no net county cost.

KG/VB/KT

ATTACHMENTS: ATTACHMENT A - SUPPLEMENTAL INFORMATION
ATTACHMENT B - BUDGET SUMMARY
RESOLUTION

AVAILABLE FOR REVIEW AT THE CLERK OF THE BOARD AND FACILITY SERVICES: ANNUAL ASSESSMENT AND FEE REPORT

CC: COUNTY EXECUTIVE OFFICE
DEPARTMENT OF PUBLIC WORKS
EMERGENCY SERVICES
AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

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

In the matter of: A RESOLUTION TO
CONFIRM THE COUNTY SERVICE AREA,
COMMUNITY FACILITY DISTRICTS AND
PERMANENT ROAD DIVISION ANNUAL
ASSESSMENT AND FEE REPORT FOR
FY 2015-16.

Resolution No: _____

The following RESOLUTION was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, 2015 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Placer County Board of Supervisors

Attest:

Clerk of said Board

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

WHEREAS, once a year the Board of Supervisors shall cause to be prepared a written report which shall contain a description of each parcel of real property receiving the particular extended service and the amount of the charge for each parcel; and

WHEREAS, the Board of Supervisors also wishes to confirm the assessments of Permanent Road Divisions and Community Facility Districts and place the same on the County Tax Rolls for the FY 2015-16.

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

1. The Annual Assessment and Fee Report contained in Attachment A, detailing assessments necessary to provide the authorized services specific to each parcel in a County Service Area Zone of Benefit is on file at the Clerk of the Board's Office and at the Department of Facility Services.
2. A Budget Summary for County Service Areas, Permanent Road Divisions, and Community Facility Districts is attached as Attachment B.

3. Revenues derived from the assessments, fees, or charges for each parcel in each Zone of Benefit identified in Attachment A do not exceed the funds required to provide the related service to the parcel.
4. Revenues derived from the assessments, fees, or charges for each parcel in each Zone of Benefit identified in Attachment A shall only be used for the purpose for which the assessment, fee or charge is being imposed.
5. The amount of assessment, fee, or charge being imposed upon each parcel in each Zone of Benefit identified in Attachment A does not exceed the proportional cost of service attributable to the parcel.
6. The services being funded by the assessment, fee or charges are actually being used by, or immediately available to, the owner of the parcel being charged.
7. The services described provide a special benefit to the parcels affected and the assessments, and charges do not exceed the reasonable cost of the proportional special benefit conferred on each parcel.
8. The Board of Supervisors does hereby confirm the Annual Assessment and Fee Report for the FY 2015-16 in Attachment A, and does hereby authorize collection of the assessments as set forth herein for each parcel on the County Tax Roll.

BE IT FURTHER RESOLVED, the Board of Supervisors does hereby confirm the annual assessment for the Permanent Road Districts, Community Facility Districts as also set forth in Attachment A.

ATTACHMENTS: ATTACHMENT A – ANNUAL ASSESSMENT AND FEE REPORT
ATTACHMENT B – BUDGET SUMMARY

FY 2015-16 COUNTY SERVICE AREA FEE REPORT SUPPLEMENTAL INFORMATION

BACKGROUND:

Initial County Service Areas (CSA) charges are generally developed in cooperation with various developers as part of the CSA formation process and then updated annually, as required, to fund administration and maintenance of the facilities. The County Departments of Facility Services, Public Works and Emergency Services administer the CSAs, Permanent Road Districts (PRD), and Community Facilities Districts (CFD), and their comments and rate proposals are included in this report.

Approximately 37,893 direct charges to parcels are included in this year's Assessment and Fee Report, attached as Exhibit A. All fees are included on the annual property tax bill for parcels within the individual CSA Zone of Benefits. Exhibit A is on file with your Clerk's office and at the Department of Facility Services.

Fees approved prior to passage of Proposition 218, cannot be increased without first going through a voter approval process. Subsequent to the passage of Proposition 218, a cost of living adjustment has been included as part of this voter approval process. Attachment B titled Budget Summary for County Service Areas and Special Districts, FY 2015-16 is a summary of the CSA, PRD, and CFD fees and budgets.

To inform the public of the CSA rate proposals and of the Board's hearing date, staff published hearing notices in the Sacramento Bee and the Tahoe World.

ADMINISTERING DEPARTMENTS' OVERVIEW OF THE 2015-16 REPORT:

Emergency Services

Currently, there are seven separate fire protection Zones of Benefit: Sheridan Fire, Zone 6B; Western Placer Fire, Zone 76; Sunset West Fire, Zone 97; Dutch Flat Fire, Zone 150; Dry Creek Fire, Zone 165; Bickford Ranch Fire, Zone 189; North Auburn/Ophir Fire, Zone 193 and Community Facilities District 2012-1 which is accounted for in Sunset West Fire, Zone 97. These Zones of Benefit, and Community Facilities District 2012-1, are administered by the County Office of Emergency Services. The County provides fire protection and emergency medical services for the Zones of Benefit and the CFDs listed above. Attachment B shows the types of revenue and fee amounts, proposed budget amount and whether charges are subject to Cost of Living Adjustments (COLA).

Facility Services:

The Department of Facility Services administers approximately 31 CSA Zones of Benefit. The services include drainage, fire/water systems, landscape, trails, and park maintenance.

Department of Public Works:

The Department of Public Works administers approximately 130 Zones of Benefit. The services include road rehabilitation, drainage maintenance, street lighting, water quality monitoring, transit service, fire/water systems and snow removal.

Ordinance No. 4473-B (12/15/92) established the Dry Creek Watershed Flood Control CSA, Zone #22, and the CSA Zone of Benefit was created by Resolution 93-45 (2/9/93). The fee amount was set by ordinance with no changes proposed at this time. Funding collected from new development

will be used to implement strategies identified in the Dry Creek Watershed Flood Control Plan. The fee amount is set by ordinance. The one-time fee for new development has been increased from time to time by the Board to reflect inflationary changes.

In addition, the County has formed 8 PRDs under the Streets and Highways Code. An annual assessment on each parcel within the PRDs was approved by the property owners to fund maintenance on non-maintained public roads. These assessments are placed annually on each parcel and are listed in Attachment B.

Concluding Comments:

It should be noted the amounts displayed in Attachment B are proposed budgets for FY 2015-16. Once final fund balances are determined after the close of FY 2014-15, adjustments to the budgets in Attachment B may change during the Final Budget process; however no changes will be made to parcel fee amounts.

BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2015-2016

DESCRIPTION	SERVICE	FUND	ZONE SUB FD	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/15	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
ALEXANDRIA ESTATES	LANDSCAPE	501	196	86960	18	ASSESSMENT	\$801.68	\$823.32	2.70%	\$15,620		\$0	\$0
ALMOND KNOLL	RDS/DRAIN	501	101	57500	8	ASSESSMENT	\$303.00	\$303.00	NONE	\$6,641			\$3,717
APPLEGATE PARK-COMM	PARK MAINT	501	147	86100	28	ASSESSMENT	VARIES	VARIES					
APPLEGATE PARK-UNDEV	PARK MAINT	501	147	86300	242	ASSESSMENT	\$7.24	\$7.44	2.70%				
APPLEGATE PARK-DEV	PARK MAINT	501	147	59300	590	ASSESSMENT	\$43.52	\$44.70	2.70%	\$29,525		\$1,170	
ATWOOD RANCH	RDS/LTS	501	087	81500	53	ASSESSMENT	\$61.00	\$61.00	NONE	\$1,873		\$2,460	
ATWOOD RANCH	DRAIN	501	087	81600	53	ASSESSMENT	\$24.00	\$24.00	NONE	\$3,169		\$0	\$0
ATWOOD RANCH	LANDSCAPE	501	087	57300	53	ASSESSMENT	\$110.00	\$110.00	NONE	\$5,830		\$0	\$0
ATWOOD RANCH II	RDS/LTS/DRAIN	501	153	85600	32	ASSESSMENT	\$123.72	\$127.06	2.70%	\$1,902		\$2,563	
ATWOOD RANCH III	RDS/LTS/DRAIN	501	191	86920	143	ASSESSMENT	\$267.24	\$274.46	2.70%	\$8,452		\$33,195	
ATWOOD RANCH V	RDS/LTS/DRAIN POND	501	168	86900	32	ASSESSMENT	\$174.12	\$178.82	2.70%	\$3,782		\$2,040	
BALMORAL UNITS 1 & 2	RDS/DRAIN	501	125	58200	15	ASSESSMENT	\$170.00	\$170.00	NONE	\$342		\$2,258	
BARTON RANCH	LIGHTS	501	090	82000	21	ASSESSMENT	\$60.00	\$60.00	NONE	\$1,436			\$76
BELL MEADOWS	RDS/LTS/DRAIN	501	032	75700	43	ASSESSMENT	\$155.00	\$155.00	NONE	\$2,275		\$4,590	
BELLA VISTA	ROADS	501	043	76800	6	ASSESSMENT	\$111.00	\$111.00	NONE	\$8,723			\$7,957
BICKFORD RANCH	PARK MAINT	501	184	70058	51	ASSESSMENT	\$384.40	\$394.78	2.70%	\$9,435		\$11,699	
BICKFORD RANCH	RDS/DRAIN	501	188	70059	50	ASSESSMENT	\$56.00	\$56.00	NONE	\$2,528		\$372	
BICKFORD RANCH	FIRE	501	189	70060	32	ASSESSMENT	\$450.86	\$463.48	2.80%	\$8,026		\$6,805	
BLACKHAWK	RDS/SN/FIRE	501	104	82800	27	ASSESSMENT	\$430.00	\$460.00	NONE	\$9,887		\$3,123	
BLACKWOOD HILLS	RDS/DRAIN	501	177	52800	13	ASSESSMENT	\$248.40	\$255.12	2.70%	\$976		\$2,490	
BLUE OAK RANCH PRD#5	ROADS	500	505	87450	21	ASSESSMENT	\$56.60	\$58.02	2.70%	\$528		\$1,258	
BLUE OAK RANCH	ROADS	501	185	58885	21	ASSESSMENT	\$50.12	\$51.48	2.70%	\$520		\$1,077	
BRADLEY RNCH	ROADS	501	124	83800	18	ASSESSMENT	\$75.00	\$75.00	NONE	\$854		\$646	
BRIDGEWATER	RDS/LTS/DRAIN	501	059	78600	17	ASSESSMENT	\$218.00	\$218.00	NONE	\$24,453			\$20,047

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2015-2016**

DESCRIPTION	SERVICE	FUND	ZONE SUB FO	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/16	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
CANTERSHIRE	RDS/LTS	501	073	80300	35	ASSESSMENT	\$72.00	\$72.00	NONE	\$920		\$2,000	
CANYON VIEW	ROADS	501	166	86700	33	ASSESSMENT	\$188.24	\$193.32	2.70%	\$1,585		\$5,294	
CARNELIAN CIRCLE	RDS/SNOW	501	098	82500	41	ASSESSMENT	\$173.00	\$173.00	NONE	\$2,489		\$5,304	
CAVITT RANCH ESTATES	RDS/LTS/DRAIN	501	174	52650	34	ASSESSMENT	\$523.68	\$537.82	2.70%	\$8,152		\$11,333	
CEDAR OAKS	RDS/LTS/DRAIN	501	046	77100	25	ASSESSMENT	\$97.00	\$97.00	NONE	\$56,723			\$53,798
CERRO VISTA PRD #6	ROADS	500	506	87460	44	ASSESSMENT	VARIES	VARIES	2.70%	\$1,846		\$12,260	
COLONY ESTATES	RDS/DRAIN	501	116	58100	8	ASSESSMENT	\$215.00	\$215.00	NONE	\$7,684			\$5,764
COUNTRY MEADOWS	RDS/LTS/DRAIN	501	050	78100	13	ASSESSMENT	\$138.00	\$138.00	NONE	\$1,226		\$668	
CREEKSIDE MEADOWS	RDS/LTS	501	155	84600	7	ASSESSMENT	\$259.92	\$266.94	2.70%	\$4,811			\$2,743
CROTHER HILLS	RDS/LTS	501	057	78400	16	ASSESSMENT	\$109.00	\$109.00	NONE	\$3,484			\$1,690
DEER RIDGE	RDS/LTS	501	103	59500	120	ASSESSMENT	\$171.60	\$176.22	2.70%	\$6,186		\$16,860	
DISCOVERY PARK	LTS/DRAIN	501	061	78800	1	ASSESSMENT	\$1,002.00	\$1,002.00	NONE	\$852		\$250	
DOBBAS RANCH	ROADS	501	066	79400	10	ASSESSMENT	\$180.00	\$180.00	NONE	\$12,935			\$10,835
DOLLAR POINT	FENCE/LTS	501	001	N/A	250	PROP TAX	N/A	N/A	NONE	\$106,628			\$89,853
DONNER TRUCKEE VET	WATER QUAL	501	213	87213	6 DUEs	ASSESSMENT	269.10/DUE	\$273.50/DUE	2.70%	\$1,723			\$53
DOUGLAS RANCH	ROADS	501	158	85800	99	ASSESSMENT	\$212.56	\$218.30	2.70%	\$4,769		\$19,242	
DOUGLAS RANCH	LANDSCAPE	501	158	85900	99	ASSESSMENT	\$192.14	\$197.34	2.70%	\$19,537			
DOYLE RANCH	ROADS	501	180	87290	126	ASSESSMENT	\$279.08	\$286.62	2.70%	\$7,732		\$30,682	
DREAM RANCH	FIRE/WATER	501	084	57900	36	ASSESSMENT	\$350.00	\$350.00	NONE	\$12,600			
DREAM RANCH	RDS/LTS	501	084	81300	35	ASSESSMENT	\$237.00	\$237.00	NONE	\$127,924			\$117,229
DRY CREEK FIRE	FIRE	501	165	71000	953	ASSESSMENT	\$194.16	\$199.60	2.80%	\$1,209,153	\$243,544		
DRY CREEK PARK	PARK MAINT	501	169	86910	1,118	ASSESSMENT	\$590.24	\$568.66	2.70%	\$473,111		\$177,651	
DRY CREEK WATERSHED	FLOOD	501	22	77700	4,154	ORDINANCE	VARIES	VARIES	NONE	\$1,783,487			\$1,404,554

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**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2015-2016**

DESCRIPTION	SERVICE	FUND	ZONE SUB FD	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/16	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
DUTCHFLAT FIRE	FIRE	501	150	85500	855	SPEC TAX	\$69.26	\$71.00	2.80%	\$38,617		\$24,422	
DUTCH FLAT PARK	PARK MAINT	501	009	56200	643	IMPRV	\$25.00	\$25.00	NONE	\$42,535			
DUTCH FLAT PARK	PARK MAINT	501	009	86200	600	UNIMPRV	\$8.00	\$8.00	NONE				
EAGLE RIDGE EST.	RDS/DRAIN	501	128	57700	14	ASSESSMENT	\$135.00	\$135.00	NONE	\$335		\$1,855	
EAGLE ROCK ESTATES	RDS/LTS	501	146	85100	9	ASSESSMENT	\$1,185.68	\$1,217.68	2.70%	\$3,395		\$8,364	
ENCLAVE	RDS/DRN	501	219	87219	12	ASSESSMENT	N/A	\$413.00	NEW	\$887		\$4,069	
FOOTHILL OAKS	RDS/LTS/DRAIN	501	107	83000	19	ASSESSMENT	\$206.00	\$206.00	NONE	\$1,250		\$2,764	
FORESTHILL LIGHTING	LIGHTS	501	003	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$3,727		\$1,073	
FRANCES RIDGE	RDS/LTS/DRAIN	501	080	81100	20	ASSESSMENT	\$57.00	\$57.00	NONE	\$7,100			\$5,860
GOLDEN OAKS ROADS	ROADS	501	015	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$1,025		\$9,885	
GRANITE BAY LANDSCAPE	LANDSCAPE	501	120	58000	7,326	ASSESSMENT	\$8.00	\$8.00	NONE	\$60,324			
GRANITE CREEK	RDS/LTS	501	145	59400	28	ASSESSMENT	\$322.68	\$331.38	2.70%	\$9,854		\$174	
GRAY PINE WAY PRD#4	LIGHTS	500	504	87440	5	ASSESSMENT	\$328.58	\$336.80	2.70%	\$582		\$1,202	
GREENBRAE	RDS/LTS	501	049	77800	13	ASSESSMENT	\$95.00	\$95.00	NONE	\$5,316			\$3,881
GREENBRAE	DRAIN	501	049	77900	13	ASSESSMENT	\$93.00	\$93.00	NONE	\$1,209			
GREYHAWK	ROADS	501	167	86800	71	ASSESSMENT	\$313.72	\$322.18	2.70%	\$6,071		\$18,603	
GREYHAWK II	ROADS	501	218	87218	21	ASSESSMENT	N/A	\$194.00	NEW	\$995		\$3,079	
GROSVENOR DOWNS	LANDSCAPE	501	065	56600	108	ASSESSMENT	\$52.00	\$52.00	NONE	\$5,616			
GROSVENOR DOWNS	DRAIN	501	065	79200	124	ASSESSMENT	\$26.50	\$26.50	NONE	\$3,286			
GROSVENOR DOWNS	RDS/LTS	501	065	79300	124	ASSESSMENT	\$87.00	\$87.00	NONE	\$3,158		\$9,330	
GROVE AT GRANITE BAY	RDS/LTS/DRN	501	198	58500	32	ASSESSMENT	\$915.20	\$939.90	2.70%	\$4,309		\$25,767	
HAWKS PROPERTY PM	RD/DR	501	215	87215	4	ASSESSMENT	\$747.82	\$768.00	2.70%	\$7,011			\$3,839
HIDDEN CREEK	RDS/LTS	501	048	77500	26	ASSESSMENT	\$128.00	\$128.00	NONE	\$25,080			\$20,752
HIDDEN CREEK	DRAIN	501	048	77600	26	ASSESSMENT	\$37.00	\$37.00	NONE	\$962			

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**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2015-2016**

DESCRIPTION	SERVICE	FUND	ZONE SUB FD	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/16	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
HIDDEN CROSSING	RDS/LTS/DRN	501	216	87216	78	ASSESSMENT	\$630.00	\$647.02	\$2.70	\$7,258		\$43,209	
HILL TOP COURT PRD#2	ROADS	500	502	87400	22	ASSESSMENT	\$202.28	\$207.34	2.70%	\$916		\$3,845	
HOPKINS VILLAGE	WATER QUAL	501	210	87210	30 DUEs	ASSESSMENT	269.10/DUE	\$273.50/DUE	2.70%	\$8,592			\$151
HOPKINS VILLAGE	TRANSIT	501	211	87211	38 DUEs	ASSESSMENT	42.80/DUE	\$43.95/DUE	2.70%	\$1,388		\$304	
KAILUA PARK	RDS/SNOW	501	075	80500	51	ASSESSMENT	\$236.00	\$236.00	NONE	\$5,174		\$8,662	
KEMPER OAKS	ROADS	501	160	85300	18	ASSESSMENT	\$57.62	\$59.18	2.70%	\$518		\$597	
KENTUCKY GREENS	RDS/LTS	501	078	80800	32	ASSESSMENT	\$131.00	\$131.00	NONE	\$75,959			\$70,467
KENTUCKY GREENS	FIRE/WATER	501	078	80900	32	ASSESSMENT	\$25.00	\$25.00	NONE	\$800			
LAKE OAK ESTATES	RDS/DRAIN	501	031	75600	73	ASSESSMENT	\$55.00	\$55.00	NONE	\$73,861			\$68,246
LAKE SHORE LIGHTS	LIGHTS	501	004	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$1,897		\$1,228	
LOOMIS RANCH	ROADS	501	159	85200	11	ASSESSMENT	\$357.24	\$366.88	2.70%	\$863		\$3,372	
MAMMOTH RIDGE	ROADS	501	096	82400	15	ASSESSMENT	\$278.00	\$278.00	NONE	\$56,009			\$50,839
MARTIS CAMP	TRANSIT	501	200	87020	491 DUEs	ASSESSMENT	35.28/DUE	\$36.24/DUE	2.70%	\$4,274		\$22,800	
MARTIS VALLEY	REC	501	194	86940	717	ASSESSMENT	\$155.64	\$159.86	2.70%	\$18,860		\$107,412	
MEADOW CREEK	RDS/LTS/DRAIN	501	041	76500	20	ASSESSMENT	\$135.00	\$135.00	NONE	\$1,341		\$1,759	
MEADOW VIEW EST.	RDS/LTS/DRAIN	501	134	57600	55	ASSESSMENT	\$137.00	\$137.00	NONE	\$1,812		\$6,423	
MINERS CREEK	ROADS	501	163	86000	21	ASSESSMENT	\$272.74	\$280.10	2.70%	\$1,074		\$5,308	
MINERS RAVINE	RDS/LTS/DRAIN	501	135	58700	18	ASSESSMENT	\$416.14	\$427.38	2.70%	\$2,320		\$6,172	
MONTE VERDE ESTATES	ROADS	501	178	87280	61	ASSESSMENT	\$688.20	\$706.78	2.70%	\$26,160		\$18,253	
MOUNTAIN VIEW	RDS/LTS	501	063	79000	8	ASSESSMENT	\$186.00	\$186.00	NONE	\$1,118		\$470	
NATUREWOOD	RDS/LTS	501	044	76900	41	ASSESSMENT	\$95.50	\$95.50	NONE	\$725		\$3,690	
NEWCASTLE LIGHTING	LIGHTS	500	300	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$5,775		\$1,125	

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
FISCAL YEAR 2015-2016**

DESCRIPTION	SERVICE	FUND	ZONE SUB FD	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/16	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
NICHOLS DR INDUSTRIAL PK	RDS/DRAIN	501	208	87028	26	ASSESSMENT	\$710.88	\$730.08	2.70%	\$2,494		\$17,238	
NORTH AUBURN/OPHIR	FIRE	501	193	70100	7,272	ASSESSMENT	VARIES	VARIES	NONE	\$2,576,079	\$24,356		
NORTHSIDE WQ	WATER QUAL	501	206	87026	40 DUEs	ASSESSMENT	269.10/DUE	\$273.50/DUE	2.70%	\$11,313			\$74
NORTHSIDE TRANSIT	TRANSIT	501	205	87025	48 DUEs	ASSESSMENT	40.83/DUE	\$41.92/DUE	2.70%	\$596		\$1,414	
NS HIGHLANDS WQ	WATER QUAL	501	197	86970	238 DUEs	ASSESSMENT	269.10/DUE	\$273.50/DUE	2.70%	\$66,504		\$1,160	
NS HIGHLANDS	TRANSIT	501	204	87024	215 DUEs	ASSESSMENT	35.40/DUE	\$36.36/DUE	2.70%	\$2,216		\$6,817	
NS HIGHLANDS PRD #7	ROADS	500	507	87465	1000 DUEs	ASSESSMENT	1228.88/DUE	\$1262.06/DUE	2.70%	\$1,230,368		\$78,692	
NORTHSTAR VILLAGE	TRANSIT	501	203	87023	135 DUEs	ASSESSMENT	16.53/DUE	\$16.98/DUE	2.70%	\$504		\$1,885	
DRY CREEK PARK	RDS/LTS/DRAIN	501	068.3	79800	47	ASSESSMENT	\$64.00	\$64.00	NONE	\$1,135		\$3,373	
DRY CREEK PARK	PARK MAINT	501	068.3	56900	47	ASSESSMENT	\$102.00	\$102.00	NONE	\$4,794			
NORTHPARK	DRAIN	501	068	79700	66	ASSESSMENT	\$34.00	\$34.00	NONE	\$2,210			
NORTHPARK REC & LIGHTS	PARK MAINT	501	068	56800	66	ASSESSMENT	\$102.00	\$102.00	NONE	\$11,078			
OAKLEAF GLEN	RDS/LTS/DRAIN	501	109	83500	45	ASSESSMENT	\$193.00	\$193.00	NONE	\$48,129			\$37,644
OLD POST LANE	RDS/DRAIN	501	182	81210	5	ASSESSMENT	\$295.50	\$303.48	2.70%	\$570		\$997	
OLIVE RANCH	RDS/LTS	501	106	82900	10	ASSESSMENT	\$187.00	\$187.00	NONE	\$12,514			\$10,344
OLYMPUS VILLAGE	RDS/LTS/DRAIN	501	176	52700	38	ASSESSMENT	\$243.28	\$249.84	2.70%	\$2,697		\$7,596	
PARKVIEW	RDS/LTS/DRAIN	501	113	83200	16	ASSESSMENT	\$123.00	\$23.00	NONE	\$1,123		\$1,145	
PENRYN HILLS PRD#1	ROADS	500	501	87000	24	ASSESSMENT	\$181.52	\$186.96	PER ENG RPT	\$652		\$3,885	
PENRYN LIGHTING	LIGHTS	500	400	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$4,158		\$1,042	
PHEASANT GROVE	RDS/LTS/DRAIN	501	082	81200	35	ASSESSMENT	VARIES	VARIES	2.70%	\$1,216		\$2,930	
PHEASANT GROVE	LANDSCAPE	501	082	57200	38	ASSESSMENT	VARIES	VARIES	2.70%	\$7,095		\$0	
PHEASANT KNOLL	RDS/LTS/DRAIN	501	129	58400	12	ASSESSMENT	\$145.00	\$145.00	NONE	\$334		\$1,431	
PINE RIDGE	ROADS	501	114	83600	11	ASSESSMENT	\$241.00	\$241.00	NONE	\$343		\$2,708	
PINE VIEW	RDS/LTS/DRAIN	501	085	81400	29	ASSESSMENT	\$106.00	\$106.00	NONE	\$1,451		\$2,223	
PLACER CORP CENTER	RDS/LDSP	501	157	85700	44	ASSESSMENT	VARIES	VARIES	2.70%	\$12,359		\$28,351	

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BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
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DESCRIPTION	SERVICE	FUND	ZONE SUB FD	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/16	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELLATION
PLACER INDUSTRIAL PARK	RDS/LTS	501	039	59000	14	ASSESSMENT	72.49/AC	\$74.45/AC	2.70%	\$995		\$5,003	
PLCR CNTR.EXEC.OFF.PK	RDS/DRAIN	501	042	76600	24	ASSESSMENT	\$357/AC	\$357/AC	NONE	\$374		\$5,994	
PLCR CNTR.EXEC.OFF.PK	LIGHTS	501	042	76700	24	ASSESSMENT	\$105/AC	\$105/AC	NONE	\$1,750			\$103
PONDEROSA PALISADES	RDS/SNOW	501	019	75000	183	ASSESSMENT	\$132.00	\$132.00	NONE	\$32,384			\$8,128
PRINCETON CLUB	RDS/LTS/DRAIN	501	111	83100	94	ASSESSMENT	\$126.00	\$126.00	NONE	\$2,172		\$11,472	
QUAIL LAKE	RDS/LTS/DRAIN	501	010	57800	12	ASSESSMENT	\$172.00	\$172.00	NONE	\$18,187			\$15,773
QUAIL OAKS #1	RDS/LTS	501	067	79600	73	ASSESSMENT	\$84.00	\$84.00	NONE	\$1,903		\$4,829	
QUAIL OAKS #1	LANDSCAPE	501	067	56700	56	ASSESSMENT	\$104.00	\$104.00	NONE	\$5,824			
QUAIL OAKS #3	RDS/LTS	501	062	78900	46	ASSESSMENT	VARIES	VARIES	NONE	\$1,304		\$3,082	
QUAIL OAKS #3	LANDSCAPE	501	062	56500	43	ASSESSMENT	\$91.00	\$91.00	NONE	\$3,913			
QUARRY MDW.	RDS/LTS/DRAIN	501	094	82300	23	ASSESSMENT	\$141.00	\$141.00	NONE	\$12,288			\$8,425
QUARTZ DR STORAGE	RDS/DRAIN	501	214	87220	1	ASSESSMENT	\$3,103.34	\$3,187.12	2.70%	\$1,398		\$1,839	
RAINBOW VALLEY	RDS/LTS	501	122	83700	8	ASSESSMENT	\$169.00	\$169.00	NONE	\$9,369			\$7,967
RETREAT AT NORTHSTAR	RDS/DRAIN/SN	501	187	76187	18	ASSESSMENT	\$3,426.42	\$3,518.92	2.70%	\$70,695			\$4,355
RIDGEWOOD HEIGHTS PRD#3	ROADS	500	503	87430	8	ASSESSMENT	\$263.36	\$270.48	2.70%	\$645		\$1,618	
ROBIN COURT	ROADS	501	040	85000	11	ASSESSMENT	\$239.46	\$245.94	2.70%	\$1,061		\$1,844	
ROCK CREEK MEADOW	RDS/LTS/DRAIN	501	089	81800	12	ASSESSMENT	\$152.00	\$152.00	NONE	\$912		\$1,212	
ROCK SADDLE	RDS/LTS/DRAIN	501	195	86950	9	ASSESSMENT	\$416.62	\$427.86	2.70%	\$6,757			\$2,757
ROCKVIEW	RDS/LTS/DRAIN	501	092	82100	12	ASSESSMENT	\$182.00	\$182.00	NONE	\$1,021		\$1,363	
SABRE CITY	REC/LT	501	011	56300	208	FEE/P.TAX	\$80.00	\$80.00	NONE	\$18,044		\$0	\$0
SHADOW ROCK	RDS/LTS/FIRE	501	074	80400	79	ASSESSMENT	\$153.00	\$153.00	NONE	\$3,014		\$9,773	
SHERIDAN RECREATION	PARK MAINT	501	006	56100	393	FEE/P.TAX	\$47.00	\$47.00	NONE	\$21,368			
SHERIDAN FIRE	FIRE	501	006	N/A	N/A	PROP TAX	N/A	N/A	NONE	\$29,169		\$12,178	
SIERRA MESA	RDS/LTS/FIRE	501	102	82700	18	ASSESSMENT	\$96.00	\$96.00	NONE	\$1,966			\$38

BUDGET SUMMARY
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DESCRIPTION	SERVICE	FUND	ZONE SUB FD	TAX CODE	# PARCELS	REVENUE AUTHORITY	RATE 14/15	RATE 15/16	CPI ADJUSTMENT	FY 15/16 PROP BUDGET	FUND BALANCE CARRYOVER	PROPOSED RESERVE	
												CONTRIBUTION	CANCELTION
SILVER OAK	RDS/LTS/DRAIN	501	115	83300	17	ASSESSMENT	\$79.00	\$79.00	NONE	\$6,157			\$4,614
SILVERWOOD	RDS/TRAILS	501	154	84700	105	ASSESSMENT	\$42.26	\$43.40	2.70%	\$3,230		\$1,827	
SILLER RANCH WQ	WATER QUAL	501	199	86990	653 DUEs	ASSESSMENT	269.10/DUE	\$273.50/DUE	2.70%	\$184,221		\$5,477	
SOUTHVIEW	RDS/SNOW	501	072	80200	6	ASSESSMENT	\$234.00	\$234.00	NONE	\$331		\$1,273	
SPRING MEADOWS	RDS/LTS	501	034	75800	76	ASSESSMENT	\$95.00	\$95.00	NONE	\$1,871		\$6,149	
SPRING MEADOWS	PARK/DRAIN	501	034	76000	76	ASSESSMENT	\$126.00	\$126.00	NONE	\$12,576			
SPRING VALLEY T-RANCH	RDS/FIRE	501	088	81700	19	ASSESSMENT	\$276.00	\$276.00	NONE	\$1,946		\$4,098	
SQUAW VALLEY-VILLAGE AT SQ VALLEY-VILLAGE(COMM)	DRAIN/TRF MGT	501	161	52500	290	ASSESSMENT	\$7.14	\$7.34	2.70%	\$1,761		\$1,376	
	DRAIN/TRF MGT	501	161	52400	9	ASSESSMENT	7.14/Share	\$7.34/Share	2.70%				
SQUAW VALLEY PARK	PARK MAINT	501	162	52600	290	ASSESSMENT	\$25.22	\$25.90	2.70%	\$54,604			\$15,000
SQUIRREL CREEK	RDS/LTS/FIRE	501	064	79100	13	ASSESSMENT	\$152.00	\$152.00	NONE	\$1,228		\$948	
STERLING POINT	RDS/LTS	501	132	59100	60	ASSESSMENT	\$197.86	\$203.20	2.70%	\$36,454			\$22,862
STERLING POINT PRD #8	RDS	500	508	87480	60	ASSESSMENT	\$233.44	\$239.74	2.70%	\$31,415			\$16,531
STRATFORD DOWNS	RDS/LTS	501	077	80600	55	ASSESSMENT	\$57.00	\$57.00	NONE	\$25,706			\$20,971
STRATFORD DOWNS	DRAIN	501	077	80700	55	ASSESSMENT	\$109.00	\$109.00	NONE	\$5,995			
STRATFORD DOWNS	LANDSCAPE	501	077	57100	55	ASSESSMENT	\$91.00	\$91.00	NONE	\$5,005			
SULLIVAN RANCH	RDS/LTS/DRAIN	501	056	78300	100	ASSESSMENT	\$81.00	\$81.00	NONE	\$2,343		\$7,157	
SUNSET WEST FIRE	FIRE	501	97	82497	6	MOU with UAIC, ASSESSMENT	VARIABLES	VARIABLES	2.80%	\$3,526,415	\$14,006		
SUN VALLEY OAKS	ROADS	501	175	87150	75	ASSESSMENT	\$220.98	\$226.94	2.70%	\$4,752		\$12,968	
SUNSET ESTATES	RDS/LTS	501	151	59600	11	ASSESSMENT	\$190.78	\$195.92	2.70%	\$644		\$1,711	
SUNSET TERRACE	RDS/LTS	501	051	78200	13	ASSESSMENT	\$109.00	\$109.00	NONE	\$960		\$707	
TAMARACK	RDS/SNOW	501	099	82600	15	ASSESSMENT	\$227.00	\$227.00	NONE	\$4,028			\$473
THE VINEYARD	RDS/LTS/DRAIN	501	181	81110	52	ASSESSMENT	\$227.30	\$233.44	2.70%	\$2,751		\$10,187	

**BUDGET SUMMARY
FOR COUNTY SERVICE AREAS AND SPECIAL DISTRICTS
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												CONTRIBUTION	CANCELLATION
TIMBERLINE	ROADS	501	037	76400	7	ASSESSMENT	\$295.00	\$295.00	NONE	\$337		\$2,228	
TIMILICK	WATER QUAL	501	201	87021	462 DUEs	ASSESSMENT	269.10/DUE	\$273.50/DUE	2.70%	\$127,793		\$3,564	
TIMILICK	TRANSIT	501	202	87022	137 DUEs	ASSESSMENT	35.28/DUE	\$36.24/DUE	2.70%	\$1,927		\$4,216	
TRAILHEAD	ROADS	501	179	52900	60	ASSESSMENT	\$373.78	\$383.86	2.70%	\$3,057		\$21,474	
TRAYNOR	DRAIN	501	060	83900	1	ASSESSMENT	\$792.00	\$792.00	NONE	\$892			
TREELAKE	ROADS	501	069	79900	978	ASSESSMENT	\$83.00	\$83.00	NONE	\$2,452		\$90,805	
TREELAKE	LIGHTS	501	069	80000	1,146	ASSESSMENT	\$25.00	\$25.00	NONE	\$28,675			
UNCLE JOE'S LANE	ROADS	501	045	77000	58	ASSESSMENT	\$52.00	\$52.00	NONE	\$18,197			\$14,181
WALDEN WOODS	ROADS	501	079	81000	22	ASSESSMENT	\$52.00	\$52.00	NONE	\$20,277			\$18,933
WESTERN KNOLLS	RDS/LTS/DRAIN	501	170	87200	35	ASSESSMENT	\$163.90	\$168.32	2.70%	\$1,226		\$5,165	
WESTERN PLACER FIRE	FIRE	501	076	70600	2,232	ASSESSMENT	\$77.84 / 1@\$158.92	\$79.80 / 1@\$162.90	2.80%	\$282,260	\$75,824		
WHITINGTON HEIGHTS	RDS/LTS/FIRE	501	117	83400	19	ASSESSMENT	\$128.00	\$128.00	NONE	\$51,963			\$49,031
WINCHESTER PHASE II	RD/LT/DR	501	148	84400	276	ASSESSMENT	\$526.24	\$540.46	2.70%	\$70,240		\$168,073	
WINCHESTER /COTT&COMM	RD/LT/DR	501	148	85400	31	ASSESSMENT	VARIES	VARIES	2.70%				
WINCHESTER/RESIDENTIAL	RD/LT/DR	501	148	86400	109	ASSESSMENT	\$218.96	\$224.88	2.70%				
WINTERHAWK	RDS/LTS/DRAIN	501	136	58300	19	ASSESSMENT	\$170.00	\$170.00	NONE	\$66,793			\$66,793
WOODBIDGE RANCH	RDS/DRAIN	501	035	76100	104	ASSESSMENT	\$100.00	\$100.00	NONE	\$424		\$11,976	
WOODBIDGE RANCH	LIGHTS	501	035	76300	104	ASSESSMENT	\$28.00	\$28.00	NONE	\$6,699			\$3,787
05/11/15		TOTAL		34,231		TOTALS:				\$13,377,702	\$357,730	\$1,286,979	\$2,271,135

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