



CITY OF GLENDORA

Engineer's Report

Landscape Maintenance District No. 1

Engineer's Annual Report
Fiscal Year 2023/2024

Intent Meeting: May 9, 2023
Public Hearing: June 13, 2023

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ENGINEER'S REPORT AFFIDAVIT
City of Glendora
Landscape Maintenance District No. 1

Annual Levy of Assessments for
Fiscal Year 2023/2024

City of Glendora,
County of Los Angeles, State of California

As part of the Resolution of Intention packet presented for the consideration of the Glendora City Council, this Report and the enclosed budgets, diagrams, and descriptions outline the improvements, estimated expenses and annual assessments to be collected on the County tax rolls in fiscal year 2023/2024 for the Landscape Maintenance District No. 1, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of each parcel within the Landscape Maintenance District No. 1 and incorporates all subsequent subdivisions, lot-line adjustments, or parcel changes therein. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 13th day of June, 2023.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Glendora

By: Stacey Reynolds

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Introduction

The City of Glendora, County of Los Angeles, State of California (the "City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act") and the provisions of the California Constitution Article XIII D (the "Constitution"), annually levies and collects special assessments for the City's maintenance assessment district designated as:

Landscape Maintenance District No. 1

(hereafter referred to as the "District"), and established the maximum assessments determined to be necessary to support and maintain various landscaping improvements that will provide special benefits to properties within the District which includes all lots and parcels of land within the District.

In accordance with the 1972 Act, the District utilizes benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to various Zones each of which is associated with a set of improvements and/or type of improvements that provide special benefit to properties within that Zone.

As of Fiscal Year 2023/2024, the District is comprised of seven zones.

REPORT CONTENT AND ANNUAL PROCEEDINGS

This Engineer's Annual Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for fiscal year 2023/2024.

This Report outlines the District structure, the improvements, and the proposed assessments to be levied in connection with the special benefits the properties receive from the maintenance and servicing of the District improvements for fiscal year 2023/2024. The annual assessments to be levied on properties within the District provide funding for the continued operation and maintenance of the landscaping improvements within the District and zones of benefit ("Zones") established herein, which provide special benefits to the properties within the District and each respective Zone.

To adequately provide and fund the landscaping improvements constructed and installed in connection with the development of properties within the District for fiscal year 2023/2024, the City Council has determined that it is appropriate and, in the public's, best interest to levy annual assessments on the County tax rolls for the benefit of properties therein to fund the estimated special benefit improvement costs that are considered necessary to maintain and service the improvements.

Each Zone outlined in this Report is a reflection of the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from those improvements. The net annual cost to provide the improvements in each Zone is based on the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from those improvements and the net cost of providing those improvements and services are allocated to the benefiting properties within the Zones using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services. The improvements to be

provided by the District and the assessments described herein are made pursuant to the 1972 Act and the provisions of the California Constitution and the District shall incorporate each parcel that receive special benefits from those improvements.

The estimated cost of the improvements and the proposed annual assessments budgeted and assessed against properties within the District and each respective Zone may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; the collection of funds for operational reserves or for periodic maintenance and improvement rehabilitation projects; deficits or surpluses from prior fiscal years; and revenues from other sources as authorized by the 1972 Act. Each parcel is to be assessed proportionately for only those improvements, services and expenses for which the parcel receives special benefit. Each fiscal year, the City shall establish the District's assessments based on an estimate of the costs to maintain, operate and service the improvements for that fiscal year and available revenues including fund balances, general benefit contributions, any additional contributions from other revenue sources, and the assessment limits established for the District and Zones.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Los Angeles County Assessor's Office. The Los Angeles County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments the Council will, by Resolution, order the improvements to be made and confirm the levy and collection of assessments for fiscal year 2023/2024 pursuant to the 1972 Act. The assessments as approved will be submitted to the Los Angeles Auditor/Controller to be included on the property tax roll for each parcel.

As required by the 1972 Act, this Engineer's Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for fiscal year 2023/2024.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

I. Plans and Specifications

IMPROVEMENT AUTHORIZED BY THE 1972 ACT

- As applicable or may be applicable to this District, the 1972 Act defines improvements to mean one or any combination of the following:
 - The installation or planting of landscaping.
 - The installation or construction of statuary, fountains, and other ornamental structures and facilities.
 - The installation or construction of public lighting facilities.
 - The installation or construction of any facilities which are appurtenant to any of the foregoing, or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
 - The maintenance or servicing, or both, of any of the foregoing.
 - The acquisition of any existing improvement otherwise authorized pursuant to this section.
 - Incidental expenses associated with the improvements including, but not limited to:
 - The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - The costs of printing, advertising, and the publishing, posting, and mailing of notices;
 - Compensation payable to the County for collection of assessments;
 - Compensation of any engineer or attorney employed to render services;
 - Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
 - Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
 - Costs associated with any elections held for the approval of a new or increased assessment.
 - The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:
 - Repair, removal, or replacement of all or any part of any improvement.
 - Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
 - The removal of trimmings, rubbish, debris, and other solid waste.
 - The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

ZONES OF BENEFIT

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing various landscaping improvements, including the acquisition, construction, installation, maintenance, and servicing of those improvements and related facilities. In addition, to ensure an appropriate allocation of the estimated costs to provide various improvements based on proportional special benefits, landscaping districts often times include benefit zones ("Zones") as authorized pursuant to Chapter 1 Article 4, Section 22574 of the 1972 Act:

"The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."

While the California Constitution requires that *"The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement or the maintenance and operation expenses of a public improvement..."*; it is reasonable to conclude that certain landscaping improvements may benefit the majority of the parcels within a district if not all properties, while other improvements may only provide special benefits to specific parcels, developments or portions of the district (particularly in larger districts). In addition, some improvements within a district and/or the costs associated with various public improvements are identified as providing some measure of general benefit and because these general benefit costs cannot be assessed, the overall cost of those improvements may be proportionately allocated as both special benefits and general benefit.

In accordance with the 1972 Act, it has been determined that it is appropriate and necessary to establish benefit zones (Zones) within this District to be designated in the table above. The boundaries, of each Zone is established based on the location, extent and types of improvements or similarities in the types of improvements being maintained through the District assessments as well as the particular and distinct benefits the various developments and properties derive from those improvements based on proximity to those specific improvements and the nexus between the development of the properties that required or facilitated the installation of those improvements. While some improvements may be specifically associated with specific development areas or parcels within the District, many improvements may reasonably be considered shared improvements because the overall development of the properties in the area required or necessitated those improvements. In such cases, the special benefits and cost of providing such improvements are proportionately shared by parcels in each Zone.

The net annual cost to provide the improvements for each Zone is allocated to the benefiting properties within that Zone using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services. The following is a brief description and summary of the Zones and improvements associated within each Zone. A visual depiction of the location and extent of the improvements and Zone boundaries are provided in the District Diagrams of this Report.

IMPROVEMENTS AND SERVICES WITHIN THE DISTRICT

The purpose of the District is to fund the maintenance and servicing of parkway landscape improvements installed in connection with development of properties within the District.

There are seven (7) zones where the landscape is managed under the Landscape Maintenance District No. 1. These properties were included in the District as a condition of development to

maintain the parkway areas. At the time, in lieu of the homeowner association maintaining the public landscape, the developer agreed to be a part of the District and pay the annual assessment.

The territory within the District consists of all lots or parcels of land within the City of Glendora. The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of landscaping improvements and services in various areas throughout the City. Improvements currently provided within the District generally include but are not limited to:

Landscape improvements such as mowing, pruning, shaping, and trimming of shrubs and trees, edging of ground cover areas, pest and weed control, supporting, and replacing trees as required, maintenance of tree wells, fertilization, mulching, watering, maintenance of sprinkler systems, disease, insect, and rodent control.

In accordance with the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to benefit zones each of which is associated with a set of improvements and/or type of improvements that provide special benefit to properties within that Zone.

In Fiscal Year 2023/2024 the District was comprised of the following:

Zone No.	Location
1	TR. 29765 / Highland
4	TR. 33489 / GMR-Palm
5	TR. 34114 / Hampton
7	TR. 37637 /Loraine-Palm
8	TR. 43011 / GMR-BS
12	TR. 44069 / Glen Bougainvillea's & 437 E. Bennett
16	Hidden Springs

DESCRIPTION OF IMPROVEMENTS

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various landscaping improvements that are maintained and serviced for the benefit of real property within the District. The maintenance of the landscape improvements may also include various appurtenances that may include but is not limited to entry monuments; various types of fencing; retaining walls; ornamental lighting or other ornamental fixtures; signage; and irrigation, drainage, and electrical equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services for each Zone. The improvements provided within the District and for which parcels receive special benefits are generally described in the following.

LANDSCAPE IMPROVEMENTS

Zone 1, Highland and Oak Knoll – Landscape assessment area consisting of approximately 35,750 sqft of ground cover, shrubs and trees.

Zone 4, Glendora Mountain Road and Palm Drive – Landscape assessment area consisting of approximately 55,860 sqft of ground cover, shrubs and trees.

Zone 5, Hampton and Gladstone – Landscape assessment area consisting of approximately 5,600 sqft of ground cover, shrubs and trees, divided by the wash.

Zone 7, North Lorraine and Palm Drive – Landscape assessment area consisting of three (3) median islands on Lorraine with approximately 5,397 sqft of ground cover.

Zone 8, Glendora Mountain Road and Boulder Springs – Landscape assessment area consisting of approximately 22,378 sqft of ground cover, shrubs and trees.

Zone 12, Glendora Bougainvilleas & 437 E. Bennet – Landscape assessment area consisting of twenty-three (23) trellised bougainvillea.

Zone 16, Hidden Springs (Glendora Mountain Road and Sierra Madre) – Landscape assessment area consisting of approximately 8,800 sqft of shrubs including one (1) median island on Fountain Springs Lane and one (1) median island on Hidden Springs Lane with ground cover.

II. Method of Apportionment

LEGISLATIVE AUTHORITY AND PROVISIONS

1972 ACT

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscaping improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Section 22574 provides for zones as follows:

“The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

The formulas used for calculating assessments and the designation of Zones as established herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Article XIII D of the California Constitution (Proposition 218).

CALIFORNIA CONSTITUTION

The costs to operate and maintain the District improvements are identified and allocated to properties within each Zone within the District based on special benefit. The improvements provided and for which properties are to be assessed are identified as local landscaping improvements and related amenities that were installed in connection with the development of the properties and/or would otherwise be required for the development of properties within each respective Zone. The District assessments and method of apportionment is based on the premise that these improvements would otherwise not have been required without the development or planned development of those parcels.

Article XIII D Section 2d defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

Article XIII D Section 2i defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIII D Section 4a defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

BENEFIT ANALYSIS

The improvements provided by this District and for which properties are assessed have been identified as necessary, desired and/or required for the orderly development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City's General Plan.

SPECIAL BENEFIT

The ongoing maintenance of landscaped areas within the District provide aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the Zones. These improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of these improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer between the roadways and the properties in the District/Zone and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. As a result, the maintenance of these landscaped improvements provides particular and distinct benefits to the properties and developments within each Zone.

GENERAL BENEFIT

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements were primarily installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for development of properties in those Zones. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

ASSESSMENT METHODOLOGY

To calculate and identify the proportional special benefit received by each parcel and ultimately each parcel's proportionate share of the improvement costs it is necessary to consider not only the improvements and services to be provided, but the relationship each parcel has to those improvements as compared to other parcels in the District.

Article XIID Section 4a reads in part:

"...The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement or the maintenance and operation expenses of a public improvement or for the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Landscaping improvements like most public improvements, provide varying degrees of benefit (whether they be general or special) based largely on the extent of such improvements, the location of the improvements in relationship to properties associated with those improvements. To establish the proportional special benefit and ultimately the assessment obligation for each parcel, these factors need to be addressed and formulated in the method of apportionment by the use of benefit zones that reflect the extent and location of the improvements in relationship to the properties, as well as the specific use of the property and characteristics that reflects each parcel's proportional special benefit as compared to other properties that benefit from those same improvements.

The method of apportionment (method of assessment) developed for this District is based on the premise that each of the property to be assessed receives a particular and distinct benefit (special benefit) from the improvements, services and facilities to be financed by the District assessments and to assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized in this District and establishes a basic unit of benefit (base value) and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. This EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics. The base value and assessment formula utilized in each Zone may be different, but is established for each Zone to reflect the improvements and properties that benefit from those improvements utilizing property characteristics that may include but is not limited to the type of development (property land use), property's development status, and size of the property (acreage or units).

To assess benefits equitably, it is necessary to relate the different type of parcel improvements to each other. The Equivalent Benefit Unit method of apportionment uses the single-family home as the basic unit of assessment. A single-family residential property equals one Equivalent Benefit Unit ("EBU"). Every other land-use is converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to a single-family residential property ("SFR").

Assessable parcels within each Zone are determined to receive the same special benefit from the improvements due to their similarity in size and use and their similar proximity to the improvements. Therefore, each assessable Residential parcel in a Zone is assigned 1 EBU.

Single-Family Residential -- This land use classification is defined as a fully subdivided residential home site with or without a structure. This land use may include, but is not limited to subdivided residential tract lots, condominiums, or other individual residential units or subdivided lots assigned an Assessor's Parcel Number. As previously noted, the single family residential parcel has been selected as the basic value for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

MAXIMUM PERMISSIBLE ASSESSMENT

Proposition 218 requires the City to ballot property owners to obtain consent for the increased assessment exceeding the anticipated maximum permissible increase per assessment formula, for example Consumer Price Index (CPI) increase.

The table below shows the list of the Zones in the District, and indicates for each zone whether an inflation adjustment is being included in the Zone assessment.

Zone No.	Location	CPI Adjustment
1	TR. 29765 / Highland	Yes
4	TR. 33489 / GMR-Palm	Yes
5	TR. 34114 / Hampton	No
7	TR. 37637 /Loraine-Palm	Yes
8	TR. 43011 / GMR-BS	Yes
12	TR. 44069 / Glen Bougainvilleas & 437 E. Bennett	Yes
16	Hidden Springs	Yes

As adopted by the City Council through Resolution 03-20, the maximum authorized assessment rate may be adjusted annually as high as the ratio between the March-to-March CPI for the Los Angeles-Long Beach-Anaheim Area for All Urban Consumers not to exceed 5%.

CPI for March 2022 was 306.679. CPI for March 2023 is 317.873. This results in a ratio of 1.03650 which equates to a percent of 3.65%. The inflator for this District is not to exceed 5%. The maximum assessment rates for the six areas with an CPI inflator identified above will be increased by this ratio from the maximum assessment rate for FY 2022/2023. The Maximum Assessment Rate will remain the same for the zones that do not have an inflator.

III. Estimate of Costs

CALCULATION OF ASSESSMENTS

An assessment amount per Equivalent Benefit Unit (Assessment per EBU) is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting "Funding Adjustments". These various "Funding Adjustments" may include, but are not limited to:

- "District Fund Contribution", represents an amount of available existing funds from the being applied to pay a portion of the expenses for the fiscal year.
- "Contribution or Other Revenue Sources", represents an amount that is included to subsidize any shortfalls for Zones in the District.

These adjustments to the total annual expenses result in the net amount to be assessed "Balance to Levy".

$$\text{Total Annual Expenses} - \text{Funding Adjustments} = \text{Balance to Levy}$$

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that receive special benefit to establish the Assessment Rate ("Assessment Per EBU"). This Assessment Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment amount for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment Per EBU (Assessment Rate)}$$

$$\text{Assessment Per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

ZONE BUDGETS AND ASSESSMENTS

The zone budgets and assessments outlined on the following page for the District are based on the City's estimate of the expenses and related funding necessary for the operation, maintenance and servicing of the District improvements identified in Part I of this Report for the zones in the District for fiscal year 2023/2024.

Refer to the Assessment Roll included herein as Part IV for the individual assessment amounts proposed to be levied and collected for each parcel in fiscal year 2023/2024.

ZONE BUDGETS & ASSESSMENTS, FISCAL YEAR 2023/2024

BUDGET ITEM	ZONES							Total District
	1 Highland / Oak Knoll	4 Gmr/Palm Drive	5 * Hampton / Sunflower	7 Lorraine / Palm Dr.	8 Gmr / Boulder Springs	12 Glendora Bougainvillea	16 Hidden Springs	
DIRECT COSTS								
Maintenance								
Landscape Maintenance (Contract & In-house)	\$2,500	\$4,500	\$2,000	\$600	\$3,396	\$12,816	\$2,900	\$28,712
WCA Contract	515	410	264	495	185	0	53	\$1,922
								\$0
Utilities								
Electricity	180	180	0	0	180	0	0	\$540
Water	2,000	4,200	1,000	0	2,415	0	2,000	\$11,615
Miscellaneous Expenses	0	648	0	0	0	0	1,207	\$1,855
Direct Costs Subtotal	\$5,195	\$9,938	\$3,264	\$1,095	\$6,176	\$12,816	\$6,160	\$44,644
ADMINISTRATION COSTS								
Personnel/Overhead	\$285	\$285	\$285	\$88	\$285	\$276	\$285	\$1,789
Professional Fees	183	566	146	603	603	1,553	2,302	5,956
County Admin Fees	4	13	3	13	13	34	51	132
Additional Administration Expenses	0	0	0	0	0	0	0	0
Administrative Costs Subtotal	\$472	\$864	\$434	\$704	\$901	\$1,863	\$2,638	\$7,876
LEVY BREAKDOWN								
Total Direct and Admin. Costs	\$5,667	\$10,802	\$3,698	\$1,799	\$7,077	\$14,679	\$8,798	\$52,520
District Fund Collection (Contribution)	0	324	0	0	0	0	0	324
Contributions & Other Revenue Sources	(645)	0	(3,098)	(513)	(46)	(2,757)	(1,785)	(8,844)
(Sub-Total) Levy Adjustments	(645)	324	(3,098)	(513)	(46)	(2,757)	(1,785)	(8,520)
Balance to Levy	\$5,021.50	\$11,125.59	\$600.00	\$1,286.67	\$7,031.31	\$11,922.10	\$7,013.16	\$44,000.33
DISTRICT STATISTICS								
Total Parcels	10	31	8	33	33	85	126	326
Total Parcels Levied	10	31	8	33	33	85	126	326
Total Equivalent Benefit Units (EBUs)	10.00	31.00	8.00	33.00	33.00	85.00	126.00	326.00
Levy per EBU	\$502.15	\$358.89	\$75.00	\$38.99	\$213.07	\$140.26	\$55.66	
Maximum Assessment Allowed	\$5,021.57	\$11,125.95	\$600.00	\$1,287.19	\$7,031.87	\$11,922.85	\$7,014.10	
2023/24 Maximum Levy per EBU	\$502.157	\$358.901	\$75.000	\$39.006	\$213.087	\$140.269	\$55.667	
2022/23 Maximum Levy per EBU	\$484.473	\$346.263	\$75.000	\$37.632	\$205.583	\$135.329	\$53.707	
FUND INFORMATION								
Beginning District Fund Balance (July 1, 2023)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Activity	0	324	0	0	0	0	0	324
Ending Fund Balance (June 30, 2024)	\$0	\$324	\$0	\$0	\$0	\$0	\$0	\$324

* Current Zones with no CPI

ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. The Brown Act defines the terms "new or increased assessment" to exclude certain conditions. These certain conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed."

Recognizing that the cost of maintaining the improvements will increase over time due to inflation, the maximum assessment for some of the zones may be increased by the Consumer Price Index (CPI) each year.

The adoption of the maximum assessment rates and the Assessment Range Formula described herein does not mean that the annual assessments will necessarily increase each fiscal year, nor does it absolutely restrict the assessments to the adjustment maximum assessment amount. Although the maximum assessment rates that may be levied shall be adjusted (inflated) by CPI each year, the actual amount to be assessed will be based on the Balance to Levy for that fiscal year. If the calculated assessment is less than the adjusted maximum assessment, then the calculated assessment may be approved by the City Council for collection. If the calculated assessment (based on the proposed budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through a protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from the City to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by an assessment rate less than or equal to the maximum assessment rate authorized for that fiscal year.

IV. Assessment Roll

The Assessment Roll reflects all properties currently identified within the District and their assessment amount(s) for fiscal year 2023/2024. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for fiscal year 2023/2024.

V. District Diagrams

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Los Angeles County Assessor's map for the year in which this Report is prepared.

The land use classification for each parcel has been based on the Los Angeles County Assessor's Roll. A listing of parcels assessed within this District, along with the proposed assessment amounts, has been submitted to the City Clerk, under a separate cover, and by reference is made part of this Report.

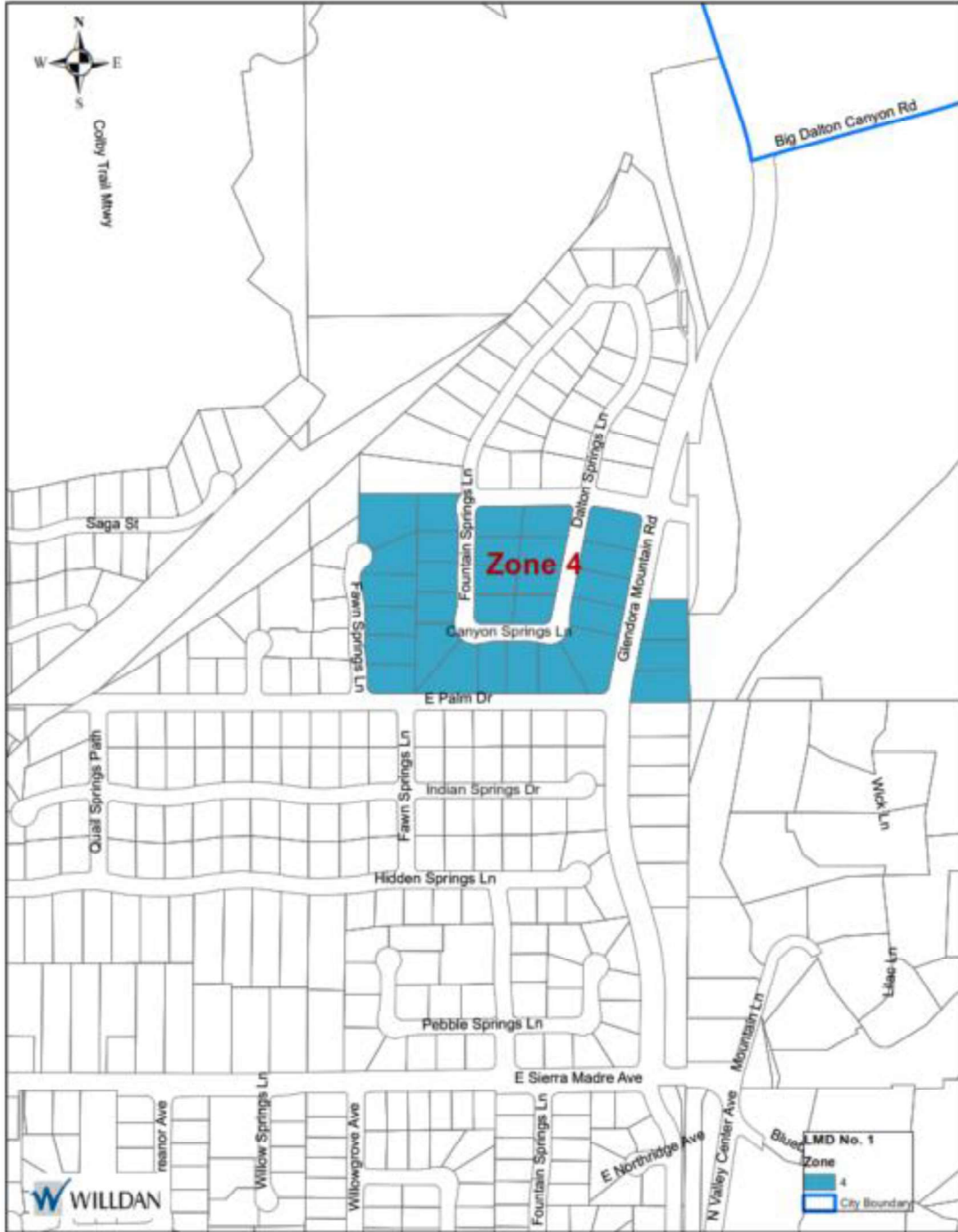
Reference is hereby made to the Los Angeles County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each parcel within the Landscape Maintenance District No. 1 including all subsequent subdivisions, lot-line adjustments, or parcel changes therein.

DISTRICT DIAGRAMS – BOUNDARY AND ZONES, FISCAL YEAR 2023/2024

City of Glendora Landscape Maintenance District No. 1



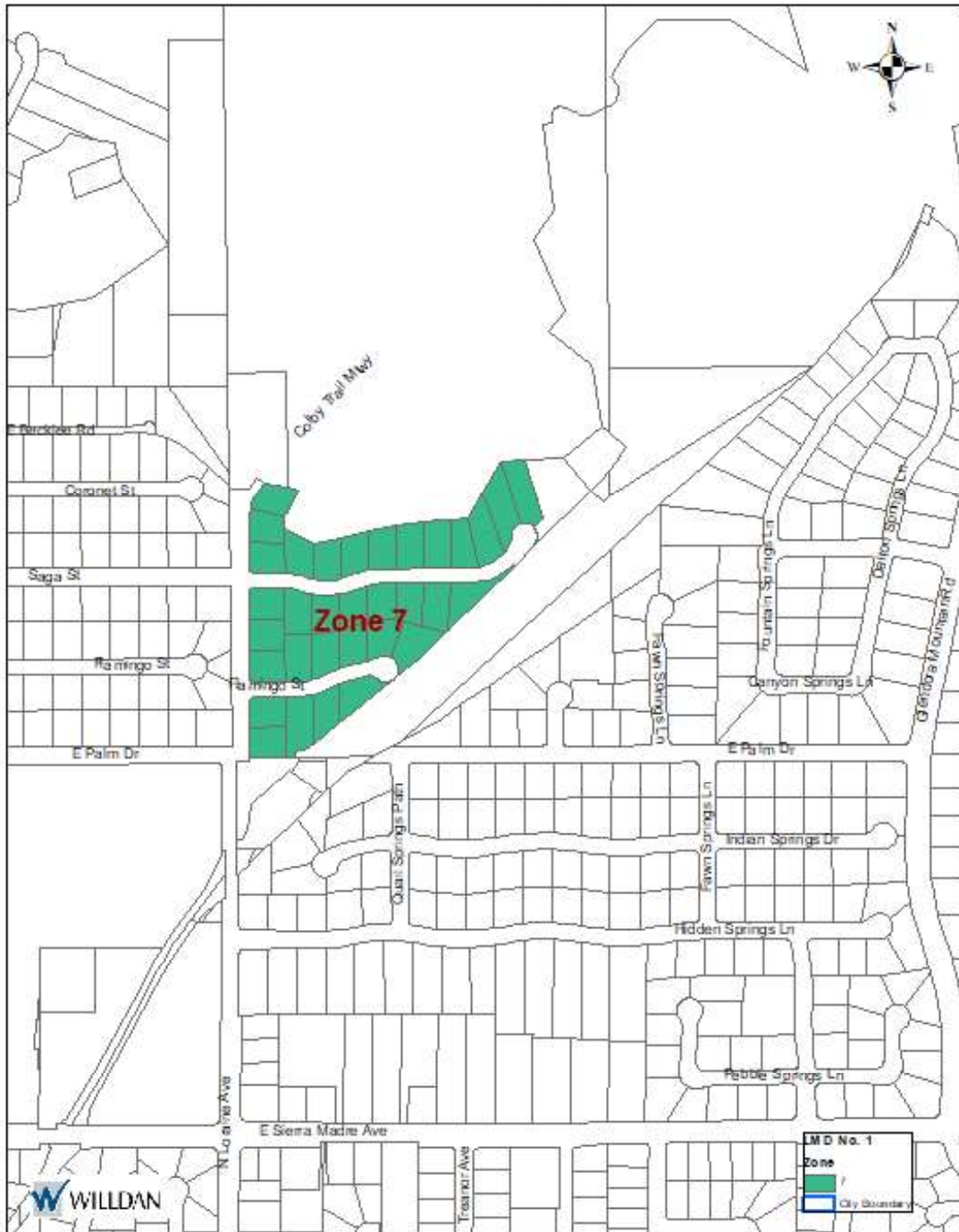
City of Glendora Landscape Maintenance District No. 1



City of Glendora Landscape Maintenance District No. 1



**City of Glendora
Landscape Maintenance District No. 1**



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