

**REPORT TO MAYOR AND COUNCIL****TO THE HONORABLE MAYOR AND COUNCIL:**

DATE: May 27, 2014

SUBJECT: ADOPT RESOLUTION NOS. 14-38, 14-39, 14-40, AND 14-41, CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL ASSESSMENTS FOR THE DOWNTOWN LANDSCAPE MAINTENANCE DISTRICT, PINE HOLLOW ESTATES LANDSCAPE & LIGHTING MAINTENANCE DISTRICT, LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 3, AND THE CITYWIDE STREET LIGHTING ASSESSMENT DISTRICT, FOR FISCAL YEAR 2014-2015

Report in Brief

With this public hearing, the City Council will continue the process required by the Landscaping and Lighting Act of 1972 and Proposition 218 to reconfirm for FY 2014-15 the four Landscape and Lighting Maintenance Districts administered by the City.

Staff recommends that the City Council receive testimony from interested persons regarding the confirmation of assessment districts and the levy of assessments for FY 2014-15, and that the City Council:

1. Adopt Resolution No. 14-38 (Attachment 1) confirming the assessment diagram and levy of assessments for the Downtown Landscape Maintenance District for Fiscal Year 2014-15.
2. Adopt Resolution No. 14-39 (Attachment 2) confirming the assessment diagram and levy of assessments for the Pine Hollow Estates Landscape and Lighting Maintenance District for Fiscal Year 2014-15.
3. Adopt Resolution No. 14-40 (Attachment 3) confirming the assessment diagram and levy of assessments for the Landscaping and Lighting Maintenance District No. 3 for Fiscal Year 2014-15.
4. Adopt Resolution No. 14-41 (Attachment 4) confirming the assessment diagram and levy of assessments for the Citywide Street Lighting Assessment District for Fiscal Year 2014-15.

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 2

Background

On April 22, 2014, City Council adopted resolutions ordering the preparation of the Engineer's Reports for the levy of annual assessments for the Downtown Landscape Maintenance District, the Pine Hollow Estates Landscape and Lighting Maintenance District, Landscaping and Lighting Maintenance District No. 3, and the Citywide Street Lighting Assessment District. District No. 3 is a combined district that includes Kirkwood, Ygnacio Woods, Balhan Terrace and Valley Terrace subdivisions. The Engineer's Report is prepared by a registered engineer and contains five parts:

- Plans and Specifications for the intended assessment district improvements.
- A cost estimate of the improvements.
- An assessment diagram of the area to be assessed.
- Method of apportionment of assessment.
- An assessment roll listing the parcels to be assessed.

The purpose of the Engineer's Report is to provide a public document that delineates the improvements expected to be installed or maintained by the assessment district, describes the methods used by the Engineer of Work to determine the level of benefit of each parcel in the district, and provides proposed assessment amounts for each parcel.

Discussion

The subject districts are not required to comply with Proposition 218 balloting requirements unless the assessments are projected by the Assessment District Engineer to increase beyond the voter approved assessments, including any approved consumer price index (CPI) increase. The Assessment District Engineer has determined that it is not necessary to increase the assessments for FY 2014-15.

The Assessment District Engineering Services firm of Francisco & Associates has prepared the preliminary reports and filed them with the City Clerk. The reports contain detailed descriptions of the improvements, the properties to be assessed, and the proposed assessments on each parcel within each district.

The Resolutions of Intention that were adopted on April 22, 2014 set the required public hearing for May 27, 2014, at 6:30 p.m. in the Council Chambers at 1950 Parkside Drive. Notices for all districts were published in accordance with the provisions of the Landscaping and Lighting Act of 1972.

At the conclusion of the public hearing, the City Council may adopt a resolution confirming the levy of assessments as originally proposed or as modified, unless a majority protest exists. Upon final adoption, the districts will be reconfirmed for FY 2014-15 and the assessment amounts will be posted to the County tax rolls. These assessments will appear as a separate item on the property tax bill for each parcel.

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 3

Concord's Districts provide landscape and/or lighting maintenance services in the following six areas of Concord:

- Downtown Landscape Maintenance District
- Pine Hollow Estates Landscape and Lighting Maintenance District
- Kirkwood Landscape Maintenance District
- Ygnacio Woods Landscape Maintenance District
- Balhan Terrace Maintenance District
- Valley Terrace Maintenance District

In addition, there is a city district for street lights, known as the Citywide Street Lighting Assessment District.

Separate 10-Year Plans were developed for the Citywide Street Lighting, Downtown, and Pine Hollow Districts. The Kirkwood, Ygnacio Woods, Balhan Terrace, and Valley Terrace Districts were combined into a single 10-Year Plan in 1979, consolidating them into a single district known as Lighting and Landscaping Assessment District No. 3. To accurately track the operation and maintenance costs for each of the benefit zones in District No. 3, individual 10-Year Plans were also developed. The revenue and appropriation assumptions developed for the City's enterprise funds were also used in each of the district's 10-Year Plans. The individual ten year plans for each district are discussed below.

Downtown Landscape Maintenance District

The Downtown Landscape Maintenance District was created on November 14, 1983, for the purpose of maintaining landscaping in the downtown area. The District was ratified by the property owners and reconfirmed through a Proposition 218 election in 1997. The total assessment is based on each parcel's square footage, street frontage, and respective benefit zone. The improvements within this district are generally described as the maintenance and servicing thereof of landscaping in street medians, public plazas, parking lots, and other public places, including street trees in public right-of-ways.

The Downtown Maintenance District provides landscape services for the Central Concord area, including Todos Santos Plaza and median islands on Willow Pass Road (between East Street and Contra Costa Boulevard), Concord Avenue and Market Street. City employees provide all maintenance services charged to the District.

A successful Proposition 218 election was conducted in FY 2006/07 to increase the annual assessments beginning in FY 2007/08. This election also included an automatic inflation factor to ensure the long term solvency of the District. The District is still supported by General Fund monies for City-provided administrative support and general services. Attachment No. 5 is the new 10-Year Plan for the Downtown District which shows a balanced plan throughout the next 10 years.

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 4

Pine Hollow Landscape Maintenance District

The Pine Hollow Landscape Maintenance District includes only the Pine Hollow Estates Subdivisions. This District provides all landscape services for the area bordering the south side of Pine Hollow Road east of Ygnacio Valley Road; between the PG&E substation and Discovery Way. All of the landscape services charged to the Pine Hollow District are provided through a maintenance contract managed by the Public Works Department. The estimated cost of the landscape maintenance contract for FY 2014/15 is \$21,572, with the total expenditures including utilities, capital reserves, administration, engineering services and fixed charges estimated at \$77,947.

The 10-Year Plan (Attachment 6) shows that the District is balanced through FY 2023/24. While the fund balance is decreasing over the plan period, this is due to funds being placed into a Capital Replacement Reserve fund, which is periodically used to replace deteriorated items such as retaining walls or pathways.

Landscaping and Lighting District No. 3

Landscaping and Lighting District No. 3 is comprised of four different subdivisions: Kirkwood, Ygnacio Woods, Balhan Terrace, and Valley Terrace located in the Clayton Valley area of the City. With the exception of Ygnacio Woods, all other landscape services charged to the combined District No. 3 are provided through a contract managed by the Public Works Department. City employees provide landscape services for Ygnacio Woods. All of the 10-Year Plans for District No. 3 are balanced through FY 2023/24 (Attachment 7).

Although the Kirkwood Benefit Zone is balanced throughout the next 10 years, staff will continue to monitor the District's expenditures. A capital replacement reserve budget appropriation of \$3,000 annually was added to the District budget beginning in FY 2007/08, however that amount has been lowered to \$2,000 this year and going forward to avoid a fund balance deficit at the end of the 10-year budget. Once firmly established, this reserve will allow planning for upgrading and replacement of older technology sprinkler systems, landscape features, or other capital items approaching the end of their useful life. Currently, landscaping in Kirkwood is provided by a private contractor and managed by the Public Works Department. The estimated cost of landscape maintenance for FY 2014/15 is \$20,856.

Following a successful Proposition 218 election in FY 2004/05, Ygnacio Woods assessments include an annual automatic CPI inflation increase. Landscaping services are provided by City staff. Ygnacio Woods landscaping maintenance cost for FY 2014/15 is estimated at \$2,974.

Balhan Terrace and Valley Terrace are assessed only for the cost of street lighting within these subdivisions and continue to require zero assessments due to State tax augmentation funds. These funds are sufficient to maintain the districts. State tax augmentation funds are rebates from the State to offset the impacts of Proposition 13 on Landscaping and Lighting Districts in existence prior to 1978.

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 5

Citywide Street Lighting District

The Concord Citywide Street Lighting Assessment District was formed in FY 1988/89 for the purpose of funding the installation, maintenance and servicing of public lighting facilities in public places within the district. The district includes all parcels of land within the incorporated limits of the City of Concord that benefit from existing or newly installed streetlights. The total assessment is divided among the parcels of land in proportion to the estimated benefits to be received by that parcel.

Improvements within this district generally consist of the installation, maintenance, and servicing of public lighting facilities in public places within the district. Public lighting facilities consist of pole mounted street lights within the public right-of-way and public parking areas of the City of Concord. Lighting facilities are intended to provide safety, security, and convenience of residents, businesses, autos and pedestrians. The Citywide Street Lighting Assessment District provides street lighting services including electrical costs, street light repair and replacement, capital improvements, and Assessment District proceedings.

This is the eighth year of City ownership and maintenance of the streetlight system. The initial purchase from PG&E required a loan from the Traffic Management Fund of \$477,000. The District will pay the loan back over a six year period which commenced in FY 2011/12.

The streetlight system is currently being maintained by City staff in the Public Works Department. The City has invested \$3.9 million, including a \$920,790 Energy Efficiency Community Block Grant and \$2.4 million from Energy Efficiency Lease Purchase Agreement to retrofit over 8,200 streetlights in the system to induction lights. Induction lighting has a longer life expectancy, an excellent color rendition index and is less expensive than LED technology lights to install. The expected life of the induction lamp and generator (similar to fluorescent ballast) is 100,000 hours, which is equivalent to nearly 20 years of usage based on current street lamp operational hours. The manufacturer's warranty on the product is a full five years.

The District supports the cost of a Public Works Traffic Signal Technician to perform maintenance on the system. The 10-Year Financial Plan remains balanced throughout the planning period, which includes the use of approximately \$1,000,000 from fund balance over the 10-year plan to fund contingency reserves and District expenditures that exceed District revenues. Attachment 8 represents the 10-Year Financial Plan for the Citywide Street Light Assessment District.

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 6

District Assessments

With the exception of the automatic inflation increases in the Downtown Landscape Maintenance District and the Ygnacio Woods Benefit Zone of District No. 3, and a minor decrease in the Citywide Street Lighting Assessment district due to changes in the County use code, the assessment rates in all districts remain unchanged for FY 2014/15. The assessed amounts pay for the following assessment district costs: landscape maintenance, water, electricity, non-scheduled repairs, contingency, and assessment district administration expenses.

<i>Downtown Landscape Maintenance District</i>				
	2013/2014 Assessment	2014/2015 Proposed	Range Per Parcel	Comments
Downtown	\$344,828	\$360,004	\$1.04-\$12,144	Inflation factor

<i>Pine Hollow Landscape Maintenance District</i>				
	2013/2014 Assessment	2014/2015 Proposed	Range Per Parcel	Comments
Pine Hollow	\$61,677	\$61,677	\$70 - \$254	No change

<i>Landscaping & Lighting Maintenance District No. 3</i>				
	2013/2014 Assessment	2014/2015 Proposed	Assessment Per Parcel	Comments
Kirkwood	\$19,020	\$19,020	\$40.64	No change
Ygnacio Woods	\$8,922	\$9,104	\$260.10	Inflation factor
*Balhan	\$0	\$0	\$0	No change
*Valley Terrace	\$0	\$0	\$0	No change

*Funded through State of California tax augmentation.

<i>Citywide Street Lighting Assessment District</i>				
	2013/2014 Assessment	2014/2015 Proposed	Typical Range Per Parcel	Comments
Citywide Street Lighting	\$1,045,471	\$1,044,424	\$12.50 - \$500	Total assessment decreased by \$1,044 due to changes in the county use code.

Fiscal Impact

Landscape District budgets are separate from the City's General Fund. Assessments collected finance the maintenance of the districts. The Public Works Department costs for labor and materials associated with the Ygnacio Woods Benefit Zone, the Downtown Maintenance District, and the Citywide Street Lighting Assessment District are charged to the individual district budgets.

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 7

Public Contact

Posting of the Council Agenda.

Additionally, all property owners in the Downtown Landscape Maintenance District were invited to attend a meeting held on March 27, 2014 to review the proposed budget and identify any other areas of concern. There were no attendees at that meeting.

Also on March 27, 2014, staff held separate meetings with the property owners of the Pine Hollow Landscape Maintenance District and the Landscaping and Lighting Maintenance District No. 3 to identify any areas of concern and to discuss preliminary budget proposals. All property owners in the individual districts were invited to attend and participate in these community meetings. Those attending the individual district meetings brought some general questions as well as a few specific concerns relative to the maintenance of each district to the attention of staff. Public Works staff is responding to these concerns.

Recommendation for Action

Staff recommends that the City Council receive testimony from interested persons regarding the confirmation of assessment districts and the levy of assessments for FY 2014-15, and that the City Council:

1. Adopt Resolution No. 14-38 confirming the assessment diagram and levy of assessments for the Downtown Landscape Maintenance District for Fiscal Year 2014-15.
2. Adopt Resolution No. 14-39 confirming the assessment diagram and levy of assessments for the Pine Hollow Estates Landscape and Lighting Maintenance District for Fiscal Year 2014-15.
3. Adopt Resolution No. 14-40 confirming the assessment diagram and levy of assessments for the Landscaping and Lighting Maintenance District No. 3 Fiscal Year 2014-15.
4. Adopt Resolution No. 14-41 confirming the assessment diagram and levy of assessments for the Citywide Street Lighting Assessment District for Fiscal Year 2014-15.

Prepared by: David Boatwright
Senior Administrative Analyst
david.boatwright@cityofconcord.org

Reviewed by: Justin Ezell
Director of Public Works
justin.ezell@cityofconcord.org



Valerie J. Barone
City Manager
valerie.barone@cityofconcord.org

(Attachments are listed on the following page.)

**CONFIRMING THE ASSESSMENT DIAGRAMS AND LEVYING THE ANNUAL
ASSESSMENTS FOR FISCAL YEAR 2014-2015**

May 27, 2014

Page 8

Attachments:

1. Resolution No. 14-38 – Downtown Landscape Maintenance District
2. Resolution No. 14-39 – Pine Hollow Estates Landscape & Lighting Maintenance District
3. Resolution No. 14-40 – Landscape & Lighting Maintenance District No. 3
4. Resolution No. 14-41 – Citywide Street Lighting assessment District
5. 10-Year Plan – Downtown Maintenance District
6. 10-Year Plan – Pine Hollow Landscape Maintenance District
7. 10-Year Plan – Landscaping & Lighting District No. 3
8. 10-Year Plan – Citywide Street Lighting District
9. Estimate of Cost – Downtown
10. Estimate of Cost – Pine Hollow
11. Estimate of Cost – District No. 3
12. Estimate of Cost – Citywide Street Lighting

BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

**A Resolution Confirming the Assessment Diagram
and Levy of Assessments for Maintenance within the
Downtown Landscape Maintenance District for Fiscal
Year 2014/15**

Resolution No. 14-38

WHEREAS, the City Council, by Resolution No. 84-73, established the Downtown Landscape Maintenance District pursuant to the provisions of the Streets and Highways Code Section 22500, et seq. of the Landscape and Lighting Act of 1972; and

WHEREAS, the City Council, at its regular meeting on March 11, 2014, adopted Resolution No. 14-7, ordering the preparation of an Engineer’s report for the Downtown Landscape Maintenance District; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, adopted Resolution No. 14-23 accepting said Engineer’s Report; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, also adopted Resolution No. 14-27 setting forth the Council’s intention to levy and collect assessments, and set a public hearing to be held on May 27, 2017, for receiving public testimony, confirming the Assessment Diagram, and levying assessments; and

WHEREAS, the City Council, at its public hearing on May 27, 2014, received public testimony and upon conclusion of the public hearings, the Council considered all oral statements and written protests made or filed by any interested person.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES
RESOLVE AS FOLLOWS:**

Section 1. Confirms the assessments for the Downtown Landscape Maintenance District as identified in the Engineer’s Report and Assessment Diagram of the area to be assessed and levies the assessment for the 2014/2015 fiscal year.

Section 2. Directs the City Clerk to assist the Engineer of Work, who will file a certified copy of the Diagram and the Assessments with the Contra Costa County Auditor, pursuant to the Streets and Highways Code Section 22641, et seq.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Section 3. This resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Council of the City of Concord on May 27, 2014, by the following vote:

AYES: Councilmembers -

NOES: Councilmembers -

ABSTAIN: Councilmembers -

ABSENT: Councilmembers -

I HEREBY CERTIFY that the foregoing Resolution No. 14-38 was duly and regularly adopted at a regular joint meeting of the City Council of the City of Concord on May 27, 2014.

Mary Rae Lehman, CMC
City Clerk

APPROVED AS TO FORM:

Mark S. Coon
City Attorney

BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

**A Resolution Confirming the Assessment Diagram
and Levy of Assessments for Maintenance within the
Pine Hollow Estates Landscape and Lighting
Maintenance District for Fiscal Year 2014/15**

Resolution No. 14-39

WHEREAS, the City Council, by Resolution No. 85-15, established the Pine Hollow Landscape Maintenance District pursuant to the provisions of the Streets and Highways Code Section 22500, et seq. of the Landscape and Lighting Act of 1972; and

WHEREAS, the City Council, at its regular meeting on March 11, 2014, adopted Resolution No. 14-8, ordering the preparation of an Engineer’s report for the Pine Hollow Landscape Maintenance District; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, adopted Resolution No. 14-23 accepting said Engineer’s Report; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, also adopted Resolution No. 14-28 setting forth the Council’s intention to levy and collect assessments, and set a public hearing to be held on May 27, 2014, for receiving public testimony, confirming the Assessment Diagram, and levying assessments; and

WHEREAS, the City Council, at its public hearing on May 27, 2014, received public testimony and upon conclusion of the public hearings, the Council considered all oral statements and written protests made or filed by any interested person.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES
RESOLVE AS FOLLOWS:**

Section 1. Confirms the assessments for the Pine Hollow Landscape Maintenance District as identified in the Engineer’s Report and Assessment Diagram of the area to be assessed and levies the assessment for the 2014/2015 fiscal year.

Section 2. Directs the City Clerk to assist the Engineer of Work, who will file a certified copy of the Diagram and the Assessments with the Contra Costa County Auditor, pursuant to the Streets

1 and Highways Code Section 22641, et seq.

2 **Section 3.** This resolution shall become effective immediately upon its passage and adoption.

3 **PASSED AND ADOPTED** by the City Council of the City of Concord on May 27, 2014, by
4 the following vote:

5 **AYES:** Councilmembers -

6 **NOES:** Councilmembers -

7 **ABSTAIN:** Councilmembers -

8 **ABSENT:** Councilmembers -

9 **I HEREBY CERTIFY** that the foregoing Resolution No. 14-39 was duly and regularly
10 adopted at a regular joint meeting of the City Council of the City of Concord on May 27, 2014.

11
12
13
14
15 _____
Mary Rae Lehman
City Clerk

16 **APPROVED AS TO FORM:**

17
18 _____
Mark S. Coon
City Attorney

BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

**A Resolution Confirming the Assessment Diagram
and Levy of Assessments for Maintenance within the
Landscape and Lighting Maintenance District No. 3
for Fiscal Year 2014/15**

Resolution No. 14-40

WHEREAS, the City Council, by Resolution No. 79-6202, established the Landscape and Lighting Maintenance District No. 3 pursuant to the provisions of the Streets and Highways Code Section 22500, et seq. of the Landscape and Lighting Act of 1972; and

WHEREAS, the City Council, at its regular meeting on March 11, 2014, adopted Resolution No. 14-9, ordering the preparation of an Engineer’s report for the Landscape and Lighting Maintenance District No. 3; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, adopted Resolution No. 14-25 accepting said Engineer’s Report; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, also adopted Resolution No. 14-29 setting forth the Council’s intention to levy and collect assessments, and set a public hearing to be held on May 27, 2017, for receiving public testimony, confirming the Assessment Diagram, and levying assessments; and

WHEREAS, the City Council, at its public hearing on May 27, 2014, received public testimony and upon conclusion of the public hearings, the Council considered all oral statements and written protests made or filed by any interested person.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES
RESOLVE AS FOLLOWS:**

Section 1. Confirms the assessments for the Landscape and Lighting Maintenance District No. 3 as identified in the Engineer’s Report and Assessment Diagram of the area to be assessed and levies the assessment for the 2014/2015 fiscal year.

Section 2. Directs the City Clerk to assist the Engineer of Work, who will file a certified copy of the Diagram and the Assessments with the Contra Costa County Auditor, pursuant to the Streets and Highways Code Section 22641, et seq.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Section 3. This resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Council of the City of Concord on May 28, 2013, by the following vote:

AYES: Councilmembers -

NOES: Councilmembers -

ABSTAIN: Councilmembers -

ABSENT: Councilmembers -

I HEREBY CERTIFY that the foregoing Resolution No. 14-40 was duly and regularly adopted at a regular joint meeting of the City Council of the City of Concord on May 27, 2014.

Mary Rae Lehman, CMC
City Clerk

APPROVED AS TO FORM:

Mark S. Coon
City Attorney

BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

**A Resolution Confirming the Assessment Diagram
and Levy of Assessments for Maintenance within the
Citywide Street Lighting Assessment District for
Fiscal Year 2014/15**

Resolution No. 14-41

WHEREAS, the City Council, by Resolution No. 88-46, established the Citywide Street Lighting Assessment District pursuant to the provisions of the Streets and Highways Code Section 22500, et seq. of the Landscape and Lighting Act of 1972; and

WHEREAS, the City Council, at its regular meeting on March 11, 2014, adopted Resolution No. 14-10, ordering the preparation of an Engineer’s report for the Citywide Street Lighting Assessment District; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, adopted Resolution No. 14-26 accepting said Engineer’s Report; and

WHEREAS, the City Council, at its regular meeting on April 22, 2014, also adopted Resolution No. 14-30 setting forth the Council’s intention to levy and collect assessments, and set a public hearing to be held on May 27, 2014, for receiving public testimony, confirming the Assessment Diagram, and levying assessments; and

WHEREAS, the City Council, at its public hearing on May 27, 2014, received public testimony and upon conclusion of the public hearings, the Council considered all oral statements and written protests made or filed by any interested person.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES
RESOLVE AS FOLLOWS:**

Section 1. Confirms the assessments for the Citywide Street Lighting Assessment District as identified in the Engineer’s Report and Assessment Diagram of the area to be assessed and levies the assessment for the 2014/2015 fiscal year.

Section 2. Directs the City Clerk to assist the Engineer of Work, who will file a certified copy of the Diagram and the Assessments with the Contra Costa County Auditor, pursuant to the Streets and Highways Code Section 22641, et seq.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Section 3. This resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the City Council of the City of Concord on May 27, 2014, by the following vote:

AYES: Councilmembers -

NOES: Councilmembers -

ABSTAIN: Councilmembers -

ABSENT: Councilmembers -

I HEREBY CERTIFY that the foregoing Resolution No. 14-41 was duly and regularly adopted at a regular joint meeting of the City Council of the City of Concord on May 27, 2013.

Mary Rae Lehman
City Clerk

APPROVED AS TO FORM:

Mark S. Coon
City Attorney

Attachment 5

City of Concord
 Special Revenue Fund
 Downtown Landscape Maintenance District
 Ten Year Projection
 For the Year Ending June 30, 2015

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fund Balance 7/01	\$ 1,324,111	\$ 1,430,968	\$ 1,614,126	\$ 1,792,997	\$ 1,967,005	\$ 2,136,140	\$ 2,300,435	\$ 2,460,268	\$ 2,615,996
Revenue									
Taxes	360,004	360,004	360,004	360,004	360,004	360,004	360,004	360,004	360,004
Other Revenues	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384
Use of Money & Property	10,000	10,000	10,000	10,000	10,000	10,100	10,201	10,303	10,406
Total Revenue	\$ 713,388	\$ 713,388	\$ 713,388	\$ 713,388	\$ 713,388	\$ 713,488	\$ 713,589	\$ 713,691	\$ 713,794
Expenditures									
Landscape Maintenance	\$ 194,414	\$ 116,524	\$ 119,184	\$ 122,381	\$ 125,551	\$ 128,746	\$ 131,525	\$ 133,905	\$ 136,421
Gas & Electricity	6,956	7,123	7,294	7,469	7,648	7,832	8,020	8,212	8,409
Water & Miscellaneous	36,765	37,647	38,551	39,476	40,424	41,394	42,387	43,404	44,446
City Provided Admin. & General Services	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384
Assessment Engineering	6,500	6,656	6,816	6,979	7,147	7,318	7,494	7,674	7,858
County Collection Fees	773	792	811	830	850	870	891	913	934
Postage & Mailing	574	588	602	616	631	646	662	678	694
Consultant/Contract Services	5,464	5,595	5,729	5,867	6,008	6,152	6,300	6,451	6,606
Other Internal Service Charges	11,701	11,922	12,147	12,377	12,611	12,850	13,094	13,343	13,596
Total Expenditures	\$ 606,531	\$ 530,280	\$ 534,517	\$ 539,380	\$ 544,253	\$ 549,192	\$ 553,756	\$ 557,963	\$ 562,349
Revenue Over (Under) Expenditures	\$ 106,857	\$ 183,158	\$ 178,871	\$ 174,008	\$ 169,135	\$ 164,296	\$ 159,833	\$ 155,728	\$ 151,445
Contingency Reserve	\$ 61,000	\$ 53,000	\$ 53,000	\$ 54,000	\$ 54,000	\$ 55,000	\$ 55,000	\$ 56,000	\$ 56,000
Capital Projects									
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 1,369,968	\$ 1,561,126	\$ 1,739,997	\$ 1,913,005	\$ 2,082,140	\$ 2,245,435	\$ 2,405,268	\$ 2,559,996	\$ 2,711,442

Attachment 6

City of Concord
Special Revenue Fund
Pine Hollow Landscape Maintenance District
Ten Year Projections
For the Year Ending June 30, 2015

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Fund Balance 7/01	\$ 309,672	\$ 298,392	\$ 285,608	\$ 271,283	\$ 255,381	\$ 237,864	\$ 218,743	\$ 197,979	\$175,532	\$ 151,360
Revenue										
Taxes	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667
Use of Money & Property	5,000	5,000	5,000	5,000	5,000	5,050	5,101	5,152	5,203	5,255
Total Revenue	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,667	\$ 66,717	\$ 66,768	\$ 66,819	\$ 66,870	66,922
Expenditures										
Landscape Contract	\$ 21,572	\$ 22,090	\$ 22,620	\$ 23,163	\$ 23,719	\$ 24,288	\$ 24,871	\$ 25,468	\$ 26,079	\$ 26,705
Landscape Extra Work	10,612	10,867	11,127	11,395	11,668	11,948	12,235	12,528	12,829	13,137
Contract Administration	1,437	1,471	1,507	1,543	1,580	1,618	1,657	1,697	1,737	1,779
Gas & Electricity	1,012	1,036	1,061	1,087	1,113	1,139	1,167	1,195	1,223	11,045
Capital Replacement Reserve	15,270	15,270	15,270	15,270	15,270	15,270	15,270	15,270	15,270	15,270
Water & Miscellaneous	24,122	24,701	25,294	25,901	26,522	27,159	27,811	28,478	29,162	29,862
Assessment Engineering	3,000	3,072	3,146	3,221	3,299	3,378	3,459	3,542	3,627	3,714
Printing, Publishing & Mailing	481	493	504	516	529	542	555	568	581	595
County Collection Fees	441	452	462	474	485	497	508	521	533	546
Total Expenditures	\$ 77,947	\$ 79,451	\$ 80,992	\$ 82,569	\$ 84,184	\$ 85,838	\$ 87,532	\$ 89,266	\$ 91,042	\$ 102,653
Revenue Over (Under) Expend	\$ (11,280)	\$ (12,784)	\$ (14,325)	\$ (15,902)	\$ (17,517)	\$ (19,121)	\$ (20,764)	\$ (22,447)	\$ (24,172)	\$ (35,731)
Contingency Reserve	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	9,000
Fund Balance 6/30	\$ 290,392	\$ 277,608	\$ 263,283	\$ 247,381	\$ 229,864	\$ 209,743	\$ 188,979	\$ 166,532	\$142,360	\$ 106,629

Attachment 7

City of Concord
Special Revenue Fund
Landscape & Lighting Maintenance District No. 3
Ten Year Projection
For the Year Ending June 30, 2015

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Fund Balance 7/01	\$ 307,391	\$ 307,161	\$ 306,579	\$ 304,230	\$ 300,072	\$ 294,061	\$ 286,192	\$ 276,419	\$ 264,696
Revenue									
Taxes	\$ 71,186	\$ 71,186	\$ 71,186	\$ 71,186	\$ 71,186	\$ 71,186	\$ 71,186	\$ 71,186	\$ 71,186
Other Revenues	-	-	-	-	-	-	-	-	-
Use of Money & Property	3,845	3,845	3,845	3,845	3,845	3,883	3,922	3,962	4,001
Total Revenue	\$ 75,031	\$ 75,031	\$ 75,031	\$ 75,031	\$ 75,031	\$ 75,069	\$ 75,108	\$ 75,148	\$ 75,187
Expenditures									
Landscape Contract & Maintenance	\$ 22,857	\$ 23,406	\$ 23,967	\$ 24,543	\$ 25,132	\$ 25,735	\$ 26,352	\$ 26,985	\$ 27,632
Non Schedule Repairs	\$ 5,575	4,815	4,930	5,049	5,170	5,294	5,421	5,551	5,684
Landscape Extra Work	-	-	-	-	-	-	-	-	-
Landscape Supplies	1,104	1,130	1,158	1,185	1,214	1,243	1,273	1,303	1,335
Water	36,725	37,606	38,509	39,433	40,380	41,349	42,341	43,357	44,398
Gas & Electricity	2,229	2,282	2,337	2,393	2,451	2,510	2,570	2,632	2,695
Capital Replacement Reserve	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Assessment Engineering	3,028	3,101	3,175	3,251	3,329	3,409	3,491	3,575	3,661
Printing, Publishing & Mailing	1,159	675	691	708	725	742	760	778	797
County Collection Fees	584	598	612	627	642	658	673	689	706
Other Internal Service Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 75,261	\$ 75,613	\$ 77,380	\$ 79,189	\$ 81,042	\$ 82,939	\$ 84,881	\$ 86,870	\$ 88,907
Revenue Over (Under) Expenditures	\$ (230)	\$ (582)	\$ (2,349)	\$ (4,158)	\$ (6,011)	\$ (7,869)	\$ (9,773)	\$ (11,723)	\$ (13,720)
Contingency Reserve	\$ 8,200	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000
Fund Balance 6/30	\$ 298,961	\$ 298,579	\$ 296,230	\$ 292,072	\$ 286,061	\$ 278,192	\$ 268,419	\$ 255,696	\$ 241,976

Attachment 8

City of Concord
Special Revenue Fund
Street Lighting Maintenance District
Ten Year Projection
For the Year Ending June 30, 2015

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Fund Balance 7/01	\$ 1,848,471	\$ 1,782,404	\$ 1,695,286	\$ 1,586,254	\$ 1,533,147	\$ 1,451,989	\$ 1,341,902	\$ 1,200,256	\$ 1,027,045
Revenues									
Taxes	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427	\$ 1,044,427
Use of Money & Property	20,000	20,000	20,000	20,000	20,000	20,200	20,402	20,606	20,812
Total Revenue	\$ 1,064,427	\$ 1,064,427	\$ 1,064,427	\$ 1,064,427	\$ 1,064,427	\$ 1,064,627	\$ 1,064,829	\$ 1,065,033	\$ 1,065,239
Expenditures									
Street Lighting (Electricity)	\$ 404,854	\$ 414,570	\$ 424,520	\$ 434,709	\$ 445,142	\$ 455,825	\$ 466,765	\$ 477,967	\$ 489,438
Street Lighting (Consult./Contract)	33,652	33,652	33,652	33,652	33,652	33,652	33,652	33,652	33,652
Street Lighting (Personnel)	162,617	165,234	168,957	173,760	178,466	183,185	186,998	189,939	193,117
Street Lighting (Supplies)	28,245	28,923	29,617	30,328	31,056	31,801	32,564	33,346	34,146
Assessment Engineering	16,500	16,896	17,302	17,717	18,142	18,577	19,023	19,480	19,947
County Collection Fees	38,640	39,567	40,517	41,489	42,485	43,505	44,549	45,618	46,713
Other Internal Service Charges	66,681	67,904	69,152	70,425	71,723	73,048	74,398	75,776	77,182
Debt Service Lease Purchase Agree	287,880	297,347	306,267	315,455	324,919	335,120	348,525	362,466	376,965
Loan Repayment w/Interest	91,425	87,450	83,475	-	-	-	-	-	-
Total Expenditures	\$ 1,130,494	\$ 1,151,544	\$ 1,173,459	\$ 1,117,535	\$ 1,145,585	\$ 1,174,713	\$ 1,206,475	\$ 1,238,244	\$ 1,271,160
Revenues Over (Under)	\$ (66,067)	\$ (87,117)	\$ (109,032)	\$ (53,108)	\$ (81,158)	\$ (110,086)	\$ (141,646)	\$ (173,211)	\$ (205,921)
Contingency Reserve	\$ 75,000	\$ 77,000	\$ 78,000	\$ 80,000	\$ 82,000	\$ 84,000	\$ 86,000	\$ 88,000	\$ 89,000
Fund Balance 6/30	\$ 1,707,404	\$ 1,618,286	\$ 1,508,254	\$ 1,453,147	\$ 1,369,989	\$ 1,257,902	\$ 1,114,256	\$ 939,045	\$ 732,124

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping can be recovered by the District. Maintenance can include the repair and replacement of existing landscaping facilities. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the annual collection process can also be included.

A detailed cost summary for FY 2013-14 and FY 2014-15 is shown below.

TABLE 1: COST ESTIMATE FY 2014-15 Downtown Landscape Maintenance District		
	FY 2013-14	FY 2014-15
Fund Balance July 1⁽¹⁾	\$1,226,917	\$1,324,111
	\$1,226,917	\$1,324,111
Add Revenues:		
Assessments	\$352,213	\$360,004
City Contribution	\$336,495	\$343,384
Use of Money & Property	\$16,000	\$10,000
Total Revenues	\$704,708	\$713,388
Less Appropriations		
Landscape Contract	\$202,471	\$194,414
Gas & Electricity	\$6,956	\$6,956
Water & Miscellaneous	\$36,765	\$36,765
Admin & General Services	\$336,495	\$343,384
Assessment Engineering	\$6,898	\$6,500
County Collection Fees	\$773	\$773
Printing, Publishing & Mailing	\$574	\$574
Consultant/Contract Services	\$5,464	\$5,464
Other Fixed Charges	\$11,118	\$11,701
Total Expenditures	\$607,514	\$606,531
Revenues Over (Under) Expenditures		
Appropriations	\$97,194	\$106,857
Reserves		
Contingency	\$61,000	\$61,000
Operating Reserves (50% maximum) ⁽²⁾	\$203,757	\$203,265
	\$364,757	\$364,265
Fund Balance on June 30	\$959,354	\$1,066,703

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.
² Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. A contribution to the Downtown Landscape Maintenance District may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining on July 1 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements and operating reserves.

*PINE HOLLOW ESTATES LANDSCAPE &
LIGHTING MAINTENANCE DISTRICT FY 2014-15*

SECTION II
PART B

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping and appurtenant facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the annual collection process can also be included.

The operation, maintenance and servicing costs for Fiscal Year 2014-15 are summarized below. These cost estimates were provided by the City of Concord.

TABLE I: COST ESTIMATE FY 2014-15 Pine Hollow Estates Landscape and Lighting Maintenance District		
	FY 2013-14	FY 2014-15
Fund Balance July 1 ⁽¹⁾	\$319,942	\$309,672
	\$319,942	\$309,672
Add Revenues:		
Assessments	\$61,677	\$61,677
Use of Money & Property	\$6,000	\$5,000
Total Revenues	\$67,677	\$66,677
Less Appropriations		
Landscape Contract	\$21,325	\$21,572
Landscape Extra Work	\$10,612	\$10,612
City Staff Time	\$1,437	\$1,437
Gas & Electricity	\$1,012	\$1,012
Capital Replacement Reserve **	\$15,270	\$15,270
Water & Miscellaneous	\$24,122	\$24,122
Assessment Engineering	\$3,247	\$3,000
Printing, Publishing & Mailing	\$481	\$481
County Collection Fees	\$441	\$441
Other Fixed Charges	\$0	\$0
Total Expenditures	\$77,947	\$77,947
Revenues Over (Under)		
Appropriations	(\$10,270)	(\$11,270)
Reserves		
Contingency	\$8,000	\$8,000
Operating Reserves (50% maximum) ⁽²⁾	\$38,974	\$38,974
Capital Replacement Reserve Balance ⁽³⁾	\$179,935	\$195,205
	\$226,909	\$242,179
Fund Balance on June 30	\$82,763	\$56,223

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.

² Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

³ Refer to Appendix 'A' for the Capital Replacement Reserve Summary.

*CONCORD LANDSCAPING & LIGHTING
MAINTENANCE DISTRICT NO. 3 FY 2014-15*

**SECTION II
PART B**

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping and street lighting can be recovered by the District. Maintenance can include the repair and replacement of existing facilities. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the annual collection process can also be included.

The operation, maintenance and servicing costs for each benefit zone for Fiscal Year 2014-15 are summarized below. These cost estimates were provided by the City of Concord.

TABLE I: KIRKWOOD COST ESTIMATE FY 2014-15 Landscaping and Lighting Maintenance District No. 3		
	FY 2013-14	FY 2014-15
Fund Balance July 1⁽¹⁾	<u>\$128,844</u>	<u>\$124,612</u>
	\$128,844	\$124,612
Add Revenues:		
Assessments	\$19,020	\$19,020
State Augmentation	\$40,000	\$40,000
Use of Money & Property	<u>\$3,000</u>	<u>\$2,000</u>
Total Revenues	\$62,020	\$61,020
Less Appropriations		
Landscaping Contract	\$20,638	\$20,856
Maintenance & Repairs	\$5,202	\$5,202
Water	\$33,229	\$33,229
Gas & Electricity	\$749	\$749
Capital Replacement	\$2,000	\$2,000
Assessment Engineering	\$2,852	\$2,634
Printing, Publishing & Mailing	\$1,030	\$1,030
County Collection Fees	<u>\$552</u>	<u>\$552</u>
Total Expenditures	\$66,252	\$66,252
Revenues Over (Under)		
Appropriations	(\$4,232)	(\$5,232)
Reserves		
Contingency	\$7,000	\$7,000
Operating Reserves (50% maximum) ⁽²⁾	\$33,126	\$33,126
Capital Replacement Reserve Balance	<u>\$18,000</u>	<u>\$20,000</u>
	\$58,126	\$60,126
Fund Balance on June 30	\$66,486	\$59,254

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.

² Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

*CONCORD LANDSCAPING & LIGHTING
MAINTENANCE DISTRICT NO. 3 FY 2014-15*

**SECTION II
PART B**

TABLE 2: YGNACIO WOODS COST ESTIMATE FY 2014-15 Landscaping and Lighting Maintenance District No. 3		
	FY 2013-14	FY 2014-15
Fund Balance July 1 ⁽¹⁾	<u>\$35,551</u>	<u>\$36,374</u>
	\$35,551	\$36,374
Add Revenues:		
Assessments	\$8,921	\$9,104
Other Revenues	\$0	\$0
Use of Money & Property	<u>\$438</u>	<u>\$320</u>
Total Revenues	\$9,359	\$9,424
Less Appropriations		
Landscape Contract	\$2,974	\$2,001
Landscape Extra Work	\$373	\$0
Landscape Supplies	\$1,104	\$1,104
Maintenance & Repairs	\$0	\$373
Water	\$3,496	\$3,496
Gas & Electricity	\$311	\$311
Assessment Engineering	\$209	\$209
Printing, Publishing & Mailing	\$37	\$37
County Collection Fees	\$32	\$32
Other Fixed Charges	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$8,536	\$7,563
Revenues Over (Under)		
Appropriations	\$823	\$1,861
Reserves		
Contingency	\$1,000	\$1,000
Operating Reserves (50% maximum) ⁽²⁾	<u>\$4,268</u>	<u>\$3,782</u>
	\$5,268	\$4,782
Fund Balance on June 30	\$31,106	\$33,453

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.

² Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

*CONCORD LANDSCAPING & LIGHTING
MAINTENANCE DISTRICT NO. 3 FY 2014-15*

**SECTION II
PART B**

TABLE 3: BALHAN TERRACE COST ESTIMATE FY 2014-15 Landscaping and Lighting Maintenance District No. 3		
	FY 2013-14	FY 2014-15
Fund Balance July 1 ⁽¹⁾	<u>\$12,393</u>	<u>\$12,503</u>
	\$12,393	\$12,503
Add Revenues:		
Assessments	\$0	\$0
State Augmentation	\$662	\$762
Use of Money & Property	<u>\$167</u>	<u>\$125</u>
Total Revenues	\$829	\$887
Less Appropriations		
Landscape Contract	\$0	\$0
Electrical Utilities	\$666	\$666
Assessment Engineering	\$38	\$38
Printing, Publishing & Mailing	<u>\$15</u>	<u>\$15</u>
Total Expenditures	\$719	\$719
Revenues Over (Under)		
Appropriations	\$110	\$168
Reserves		
Contingency	\$100	\$100
Operating Reserves (50% maximum) ⁽²⁾	<u>\$360</u>	<u>\$360</u>
	\$460	\$460
Fund Balance on June 30	\$12,043	\$12,211

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.

² Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

*CONCORD LANDSCAPING & LIGHTING
MAINTENANCE DISTRICT NO. 3 FY 2014-15*

**SECTION II
PART B**

TABLE 4: VALLEY TERRACE COST ESTIMATE FY 2014-15 Landscaping and Lighting Maintenance District No. 3		
	FY 2013-14	FY 2014-15
Fund Balance July 1 ⁽¹⁾	<u>\$131,302</u>	<u>\$134,875</u>
	\$131,302	\$134,875
Add Revenues:		
Assessments	\$0	\$0
State Augmentation	\$2,300	\$2,300
Use of Money & Property	<u>\$2,000</u>	<u>\$1,400</u>
Total Revenues	\$4,300	\$3,700
Less Appropriations		
Electrical Utilities	\$503	\$503
Assessment Engineering	\$147	\$147
Printing, Publishing & Mailing	<u>\$77</u>	<u>\$77</u>
Total Expenditures	\$727	\$727
Revenues Over (Under)		
Appropriations	\$3,573	\$2,973
Reserves		
Contingency	\$100	\$100
Operating Reserves (50% maximum) ⁽²⁾	<u>\$364</u>	<u>\$364</u>
	\$464	\$464
Fund Balance on June 30	\$134,411	\$137,384

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.

² Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

*Concord Citywide Street Lighting
Assessment District FY 2014-15*

**SECTION II
PART B**

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of street lighting can be recovered by the District. Maintenance can include the repair and replacement of existing facilities. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the annual collection process can also be included.

The operation, maintenance and servicing costs for Fiscal Year 2014-15 are summarized below. These cost estimates were provided by the City of Concord.

TABLE 1: COST ESTIMATE FY 2014-15 Citywide Street Lighting Assessment District		
	FY 2013-14	FY 2014-15
Fund Balance July 1 ⁽¹⁾	\$1,892,939	\$1,848,471
	\$1,892,939	\$1,848,471
Add Revenues:		
Assessments	\$1,045,471	\$1,044,427
Use of Money for Property	\$25,000	\$20,000
Total Revenues	\$1,070,471	\$1,064,427
Less Appropriations		
Street Lighting (Electricity)	\$404,854	\$404,854
Street Lighting (Consult./Contract)	\$33,652	\$33,652
Street Lighting (Personnel)	\$175,793	\$162,617
Street Lighting (Supplies)	\$28,245	\$28,245
Assessment Engineering	\$13,200	\$16,500
County Collection Fees	\$38,640	\$38,640
Other Fixed Charges	\$61,476	\$66,681
Debt Service Lease Purchase Agreement	\$263,679	\$287,880
Loan Repayment w/Interest ⁽²⁾	\$95,400	\$91,425
Total Expenditures	\$1,114,939	\$1,130,494
Revenues Over (Under) Expenditures		
Appropriations	(\$44,468)	(\$66,067)
Reserves		
Contingency ⁽³⁾	\$76,000	\$75,000
Operating Reserves (50% maximum) ⁽⁴⁾	\$557,470	\$565,247
	\$633,470	\$640,247
Fund Balance June 30	\$1,215,001	\$1,142,157

¹ FY 2014-15 starting Fund Balance equals the FY 2013-14 ending fund balance plus the FY 2013-14 Reserves.

² The street light system was purchased in 2005 for \$1.2 million. The District previously set aside \$522,000 toward the purchase. The General Fund has contributed \$200,000 and the remaining costs were funded through a \$477,000 loan from the Traffic Mount Fund (TSM). The \$477,000 TSM loan will be repaid over 6 years with interest beginning in FY 2011-12.

³ The contingency reserve is 10% of all appropriations (less debt service and loan repayments)

⁴ Because the City receives the FY 2014-15 assessment revenue in late December 2014 and late April 2015, the City needs to ensure it has at least 50% operating reserves to cover the period from July 1, 2014 through December 31, 2014.

Intentionally left blank