



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

BAY TERRACES – HONEY DRIVE MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2015

under the provisions of the

**San Diego Maintenance Assessment District Ordinance
of the San Diego Municipal Code**

and

**Landscaping & Lighting Act of 1972
of the California Streets & Highways Code**

Prepared For

City of San Diego, California

Prepared By

EFS Engineering, Inc.

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June 2014

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

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District 1 (Council President Pro Tem)

Ed Harris
District 2

Todd Gloria
District 3 (Council President)

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Chief Operating Officer

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Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

Assessment Engineer

EFS Engineering, Inc.

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EXHIBITS

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Assessment Engineer's Report

Bay Terraces – Honey Drive

Maintenance Assessment District

Preamble

Pursuant to the provisions of the “San Diego Maintenance Assessment District Ordinance” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article XIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “Assessment Law”), in connection with the proceedings for the BAY TERRACES – HONEY DRIVE MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2014.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA



Executive Summary

Project: Bay Terraces – Honey Drive
 Maintenance Assessment District

Apportionment Methods: Equivalent Dwelling Unit (EDU)

	FY 2014	FY 2015 ⁽¹⁾	Maximum Authorized
Total Parcels Assessed:	51	51	--
Total Estimated Assessment:	\$10,142	\$10,142	--
Total Number of EDUs:	96.03	96.03	--
Unit Assessment Rate:	\$105.62	\$105.62	\$105.62

⁽¹⁾ FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EDUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

District History: The District was established in December 1982.

Annual Cost-Indexing: Indexing of assessments is not permitted under the current apportionment methodology.

Bonds: No bonds will be issued in connection with this District.



Background

The Bay Terraces – Honey Drive Maintenance Assessment District (District), formerly known as “Bay Terraces Zone 5,” was established in December 1982. The general purpose of the assessments is to provide for the maintenance of dedicated open space areas.

District Proceedings for Fiscal Year 2015

This District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance of 1986” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article XIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “Assessment Law”).

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2015. The Fiscal Year 2015 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The District is located just south of Paradise Valley Road in the South Bay Terraces community of the City. The Boundary Map & Assessment Diagram for the District is on file in the Maintenance



Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference is made a part of this report. The Boundary Map & Assessment Diagram is available for public inspection during normal business hours. The District boundary is depicted in **Exhibit A**.

Project Description

The project to be funded by the proposed assessments is the maintenance of an open space lot located along Honey Drive. Maps of the improvements maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

Separation of General and Special Benefits

The identified improvements/services provide benefits to the parcels located within the District. Some of these benefits are “special benefits,” benefits that are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. Under Assessment Law, only “special benefits” are assessable. As such, isolation and quantification of the “special benefits” associated with the improvements/services are paramount, and illustrated in the following equations:

$$\text{Special Benefits} = \text{Total Benefits} - \text{General Benefits}$$

$$\text{General Benefits} = \text{City Standard} + \text{External Benefits}$$

$$\text{Special Benefits} = \text{Total Benefits} - [\text{City Standard} + \text{External Benefits}]$$

In these equations, “Total Benefits” refers to the cost of providing the total benefits of the improvements/services; “City Standard” represents the cost of providing the City’s standard level of service; and “External Benefits” refers to the cost of those additional benefits



accruing to the public at large or properties located outside the District. In order to isolate the “Special Benefits,” it is necessary to quantify the amount of “General Benefits” associated with the improvements/services.

City Standard

As a “general benefit” (not funded by assessments), the District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs for maintenance and servicing of public facilities and improvements (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. Consistent with City policy for the public at large, the City will provide the District with standard service levels and annual contributions from the Environmental Growth Fund for open space maintenance (\$68.32 per acre). These levels of service and cost allocations, reviewed and adjusted annually by the City, are “general benefits” administered by the District.

External Benefits

Assessment Law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. Based on a review of the spatial limits of the District and the proposed improvements/services, it has been determined that the maintenance and servicing of the improvements has the potential to confer benefits to others outside the District.

It is estimated as much as 25.1% of the total benefit (in excess of the City standard) may accrue to the public at large or properties located outside the District (with an estimated 17.7% accruing directly to properties located outside the District, and the remaining 7.4% accruing to the general public as indirect/incidental beneficiaries passing through the District or utilizing District-provided amenities). The estimated costs associated with these “general benefits” have been quantified and will not be funded by assessments.



Cost Estimate

Estimated Costs

Estimated Fiscal Year 2015 annual expenses, revenues, reserves, and assessments (provided by the City) for the District are included as **Exhibit B** hereto.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. The current maximum authorized assessment established in 1982 is not authorized to be indexed (increased or decreased) without a vote of the affected property owners.

Method of Apportionment

Estimated Benefit of the Improvements

Dedication of open space is consistent with the goals contained in the City's General Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation, providing for the public health and safety, and serving as drainage corridors and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance to maintain their functionality, aesthetics, and continued contribution to the quality of life in the community. All parcels within the District benefit from these enhanced open space areas being maintained by the District.

The maintenance for these enhanced assets, since installation, has been funded through the District. The City's General Plan also supports the establishment of community landscape improvement and maintenance



districts, such as this District, to serve these maintenance needs.

Apportionment Methodology

The total cost for maintenance of District improvements will be assessed to the various parcels within the District in proportion to the estimated Equivalent Dwelling Units (EDUs) assigned to a parcel in relationship to the total EDUs of all the parcels in the District.

EDUs for each parcel have been determined based on a Density Factor applicable to the subject land use as shown in the following equation:

$\text{EDUs} = (\text{Acres or Units}) \times \text{Density Factor}$
--

Table 1 summarizes the Density Factors for land uses within the District.

TABLE 1: Density Factors

Land Use/Zoning	Code	Density Factor
Residential – Single Family (developed)	DSFD	1.0 per dwelling unit
Retail & Commercial (developed)	DRET	6.49 per acre



Sample Calculations

As described above, the number of Equivalent Dwelling Units (EDUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$\text{EDUs} = (\text{Acres or Units}) \times \text{Density Factor}$
--

Shown below are sample EDU calculations for several common land uses found in the District.

- **1 Single-Family Residence**
EDUs = 1 unit x 1.00 = 1.00 EDUs
- **1-acre Commercial Property**
EDUs = 1.00 acres x 6.49 = 6.49 EDUs

The total assessment for each parcel in the District is based on the calculated EDUs for the parcel and the applicable unit assessment rate, as shown in the following equation:

$\text{Total Assessment} = \text{Total EDUs} \times \text{Unit Assessment Rate}$
--

The EDUs calculated for each property in the District can be found in the Assessment Roll (**Exhibit C**).



Summary Results

The District boundary is presented in **Exhibit A**.

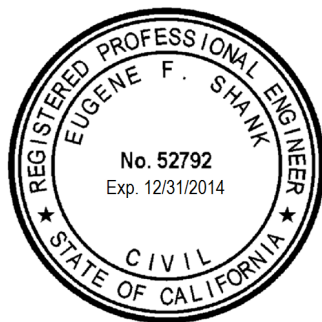
An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

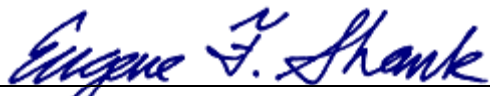
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the Fiscal Year 2015 District assessment for each parcel was calculated and is shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2015 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.




Eugene F. Shank, PE C 52792


Sharon F. Risse



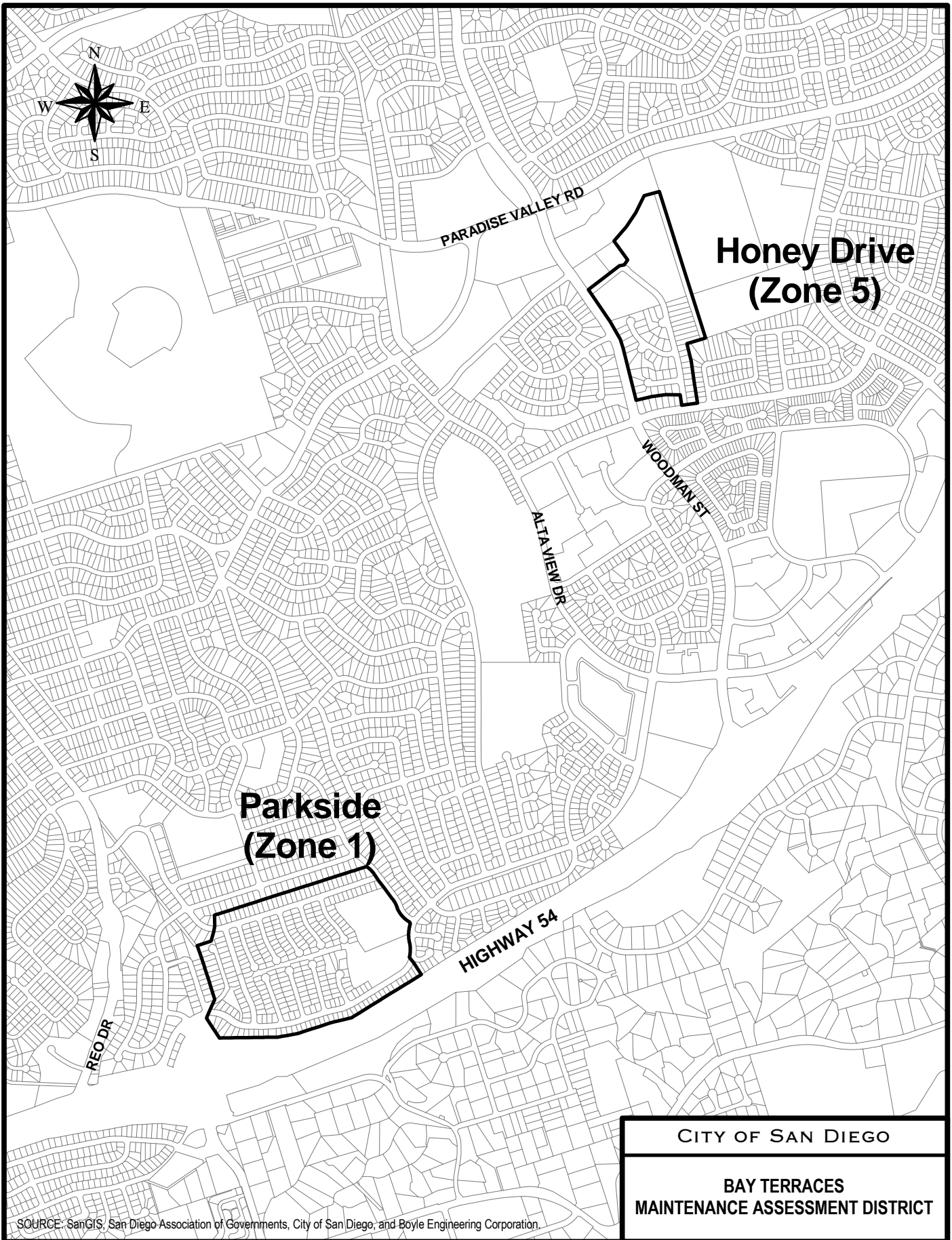
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2014.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2014.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



**Honey Drive
(Zone 5)**

**Parkside
(Zone 1)**

CITY OF SAN DIEGO
BAY TERRACES
MAINTENANCE ASSESSMENT DISTRICT

SOURCE: SanGIS, San Diego Association of Governments, City of San Diego, and Boyle Engineering Corporation.

EXHIBIT B

EXHIBIT B

Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2015 (07-01-14 to 06-30-15) Budget

Bay Terraces - Honey Drive Maintenance Assessment District
SAP Fund 200092

	FY 2013 Unaudited Actuals 0.02	FY 2014 Estimate 0.02	FY 2015 Proposed 0.05
Full-Time Equivalent/Grounds Maintenance Manager			
<u>District Personnel Costs</u>			
GMM (Contract Administrator)	\$ 2,071.00	\$ 2,147.00	\$ 5,788.00
<u>District Non-Personnel Costs</u>			
<u>Contract Services</u>			
Landscaping Services - Ponderosa Landscaping <u>Contract Expires: 02/29/16</u> (512134A)	\$ 4,128.72	\$ 5,661.00	\$ 5,944.00
Landscaping Services - Drainage & Erosion Control Project (512134E)	\$ -	\$ 2,000.00	\$ 1,000.00
Landscaping Services - Native plants, irrigation, drainage and enhancements (512134F)	\$ -	\$ 9,000.00	\$ -
Tree Trimming (512197)	\$ -	\$ 500.00	\$ -
<u>Supplies</u>			
Mulch and Small Tools (511107)	\$ 10.00	\$ 1,100.00	\$ 1,100.00
Special Districts Administration (516024A)	\$ 1,172.00	\$ 1,207.00	\$ 808.00
Vehicle Usage & Assignment (516024B)	\$ 148.00	\$ 148.00	\$ 389.00
Water/Storm Drain Fee (514104, 514105)	\$ 423.98	\$ 423.98	\$ 524.00
Subtotal Non-Personnel Costs	\$ 5,882.70	\$ 20,039.98	\$ 9,765.00
TOTAL EXPENSE	\$ 7,953.70	\$ 22,186.98	\$ 15,553.00
<u>District Revenues & Reserves</u>			
Special Assessments (411005 - 411028)	\$ 10,139.31	\$ 10,143.00	\$ 10,142.26 ⁽¹⁾
Interest Earnings (418001)	\$ 124.71	\$ 70.00	\$ 40.00
<u>City Contributions</u> ⁽²⁾			
General Fund – General Benefit Offset	\$ -	\$ -	\$ 3,903.80
Environmental Growth Fund (424070)	\$ 141.00	\$ 159.00	\$ 171.00
<u>Miscellaneous Revenue</u>			
Developer Contribution (Genstar) (421005) ⁽³⁾	\$ 9,000.00	\$ -	\$ -
TOTAL REVENUE	\$ 19,405.02	\$ 10,372.00	\$ 14,257.06
<u>District Reserves</u>			
Beginning Fund Balance	\$ 13,847.31	\$ 25,298.63	\$ 13,483.65
Change in Fund Balance	\$ 11,451.32	\$ (11,814.98)	\$ (6,199.00)
Year End Operating Reserves	\$ 25,298.63	\$ 13,483.65	\$ 7,284.65

⁽¹⁾ Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

⁽²⁾ City Contributions each Fiscal Year are subject to change pending Council approval of new rate per square foot/acreage.

⁽³⁾ A left over deposit from developer, Genstar, was previously held in a security deposit. The security deposit was released in Fiscal Year 2013 and transferred to Fund 200091 (Bay Terraces - Honey Drive MAD).

EXHIBIT C

ASSESSMENT ENGINEER'S REPORT
ASSESSMENT ROLL

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIII D of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District in accordance with the approved apportionment methodology. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. The District boundary is depicted in the Assessment Engineer's Report as **Exhibit A**.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (**Exhibit C**) attached hereto.

DATED: June 13, 2014

EFS ENGINEERING, INC.



By: Eugene F. Shank
Eugene F. Shank, PE C 52792

By: Sharon F. Risse
Sharon F. Risse

EXHIBIT C - Assessment Roll (Fiscal Year 2015)
Bay Terraces - Honey Drive Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Zone	Land Use	EDU Factor	Total EDUs	Unit Cost (\$/EDU)	FY 2015 ⁽²⁾ Assessment	Owner Name
582 270 10 00	4.93	5	DRET	6.49	32.00	\$105.62	\$3,379.38	Bay Terraces L L C
582 270 11 00	2.47	5	DRET	6.49	16.03	\$105.62	\$1,693.12	Bay Terraces L L C
589 190 10 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Carlos Christopher A
589 190 11 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Bonner Brian A&Patricia A
589 190 12 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Galvan Alberto&Socorro
589 190 13 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Cortez Cesar C&Elsa
589 190 14 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Salarda Marie J
589 190 15 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Morris Glenn
589 190 16 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Dimaano Romeo R&Juliana
589 190 17 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Townsend Michael D&Edna M
589 190 18 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Woldemichael Teclé
589 190 19 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Adamos Family Trust 03-27-99
589 190 20 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Padrignon Neil M&Maylene M
589 190 21 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Morton William P&Jessica
589 190 22 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Alvarez Francisco J&Maria D R
589 190 23 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Davis Socorro
589 190 24 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Burns Tony A&Janetsa A
589 190 25 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Rea Andre R&Geraldine U Joint Living Trust 08-16-10
589 190 26 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Aurelio Manuel&Jevilyn
589 190 27 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Quingua Rolli L
589 190 28 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Anderson Rudolph E F&Charlotte V
589 190 29 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Pacio Virgilio&Zenaida 2006 Trust
589 190 30 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Ambunan Bernadette A
589 190 31 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Cortes Jesus&Melinda A
589 190 34 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Lam Thomas&Mosqueda Maria E
589 190 35 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Gregorio Danilo D&Rosario D C
589 190 36 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Belenzo Teresita C
589 190 37 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Powers James C&Masako Trust 01-23-08
589 190 38 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Malibago Mario A&Ivy G
589 190 39 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Miller Don E&Annette M
589 190 40 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Chie Jimmy&Carol J (Dva)
589 190 41 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Meza Jesse&Stern Christine
589 190 42 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Bannister Dana E&Loretta A
589 190 43 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Zaragoza Aurelio
589 190 44 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Harper Family 1989 Trust 01-12-89
589 190 45 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Pruitt Willard C&Louise O
589 190 47 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Olaes Eileen A
589 190 48 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Flores Ferdinand R&Josephine O
589 190 49 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Alshaheri Ali
589 190 50 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Taylor Family Trust 09-01-10
589 190 51 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Schillinger Dennis J&Anna M T
589 190 52 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Angeles Alfredo S&Estrellita D Revocable 2005 Trust
589 190 53 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Johnston Edward J Sr&Castillo-Johnston Cynthia P Revocable
589 190 54 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Monroy Edgar R&Angelia J
589 190 55 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	David Cristino C&Leticia N
589 190 56 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Lee Mike U&Mao Theresa
589 190 57 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Osuna Jorge&Carolina
589 190 58 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Reyes Family Trust 10-14-03
589 190 59 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Eser Jose R&Maria G B
589 190 60 00	1.00	5	DSFD	1.00	1.00	\$105.62	\$105.62	Campbell Brenda J Revocable 2012 Trust 11-20-12
589 190 70 00	2.50	5	OSP	0.00	0.00	\$105.62	\$0.00	City Of San Diego
TOTAL	-	-	-	-	96.03	-	\$10,142	

⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.

⁽²⁾ FY 2015 is the City's Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015.