

**ENGINEER'S REPORT**

**FOR**

**ZONE NO. 009**

**PERMANENT ROAD DIVISION NO. 1000**

**HUMBOLDT COUNTY, CALIFORNIA**

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## **I. INTRODUCTION AND PURPOSE OF THE ASSESSMENT**

The Morgan Subdivision is an approved residential subdivision. The project is located along Underwood Court, Underwood Road, and Lynnea Court in the Community of McKinleyville. Adjoining parcels APNs' 511-361-086 and 511-361-087 lie directly west of the Morgan Subdivision and will take access from Lynnea Court. The Morgan Subdivision and APN 511-361-086 and APN 511-361-087 are collectively referred to as "The Morgan Subdivision" for the purpose of describing the PRD. The subdivision and adjoining parcels are located in the McKinleyville Community Plan Area with a general plan designation of Low/Medium Residential density.

The Petitioners have requested the County to consider the formation of a zone to Permanent Road Division (PRD) 1000 to levy a charge to each of the residential lots and provide the services listed below. Should the zone be abolished a substitute acceptable to the County of Humboldt would be responsible for the services.

Services to be provided in this PRD area:

A. Road surface maintenance comprising of 18,000 square feet of paved surface.

Road surfacing maintenance is hereby described as:

- 1) Slurry sealing the existing paved surface of the road after an 11 to 13 year period.
- 2) Resurfacing the paved surface of the road after a 23 to 27 year period with a Type B asphalt concrete 0.15 foot (one-fifteenth) overlay.

B. Storm Drain Maintenance of approximately 314 lineal feet of 18-inch and 393 lineal feet of 24-inch storm drainage pipe and associated facilities within the road right-of-way. Storm drain maintenance is hereby described as periodic replacement and repair, as warranted, of an estimated 50-year life cycle.

These services represent a special benefit to the lots of the Morgan Subdivision et al property in that the services to be funded by the assessments will only benefit the Morgan et al property and the individual lots within the Morgan Subdivision et al PRD.

## **II. LEGAL REQUIREMENTS**

In November 1996 the voters of the State of California passed Proposition 218, which made significant changes in Assessment Law. Among those changes was a requirement that a detailed Engineer's Report be prepared and signed by a Registered Professional Engineer in the State of California. This report is being prepared in response to the requirement.

Another requirement of the new law is that the report must establish a substantive "special benefit" to property for the valid levy of an assessment. In the case of this assessment, the "special benefit", to property being assessed is the availability of paved road resurfacing and storm drain replacement and repair to all assessed lots.

All the residential lots in the Morgan Subdivision PRD are to be assessed an amount equal to the benefits received.

### III. ASSESSMENT METHODOLOGY

#### IV. Road Assessment

An assessment for road maintenance is to be levied to Lots 4 through 18 within the boundaries of the Morgan Subdivision, and APNs' 511-361-086 and -087. The purpose of the road assessment is to maintain the surface of Lynnea Court.

#### V. Storm Drain Assessment

The storm drain systems to be maintained within the Morgan Subdivision lies within the road and the pedestrian easement of the subdivision. The purpose of the assessment is to maintain and replace the storm drain systems over a 50-year cycle. Applies to Lots 1 through 26. The rear yard storm drain system on Lot 18 & Lots 23 – 26 is not included in the PRD.

#### VI. Engineer's Statement

I do hereby state the amount found in the "Budget Worksheet" attached hereto and made a part hereof is an accurate assessment to be apportioned upon the assessable lots within the Zone No. 009, severally and respectively, in accordance with the special benefits to be received by such lots and more particularly set forth in the Assessments Roll hereto attached as Category VIII reference made a part hereof.

Each assessed lot is described in Section VIII by reference to its assessment number as shown on the Assessment Diagram. A more particular description of the PRD boundary is included as Exhibit "A".

An Assessment diagram is attached as Exhibit "B" showing the boundaries of Zone No. 009.

Dated: 04/25/24

By: Travis Schneider, Engineer  
R.C.E. 67393, Expires 12-31-2024



#### IV. BOUNDARY OF PRD 1000, Zone 009

- A. See EXHIBIT "A" for a description of the exterior boundary of the zone.
- B. See EXHIBIT "B" for an Assessment Diagram depicting the lot lines within the boundary of the zone.

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

ZONE NO. 009 to PERMANENT ROAD DIVISION NO. 1000 for  
**Maintenance of Road and Drainage Facilities for Morgan Subdivision,**

Lots 1 through 26 of Tract No. 603, In the County of Humboldt, State of California, as filed in Book 24, Pages 57 through 59, of Maps, In the office of the County Recorder of said County. Together with all of Lynnea Court shown on said tract no. 603.

Parcels 3 and 4 of Parcel Map No. 3509, In the County of Humboldt, State of California, as filed in Book 34, pages 89 and 90, of Parcel Maps, In the office of the County Recorder of said County.

# EXHIBIT "B" ASSESSMENT DIAGRAM

**PROJECT INFORMATION**

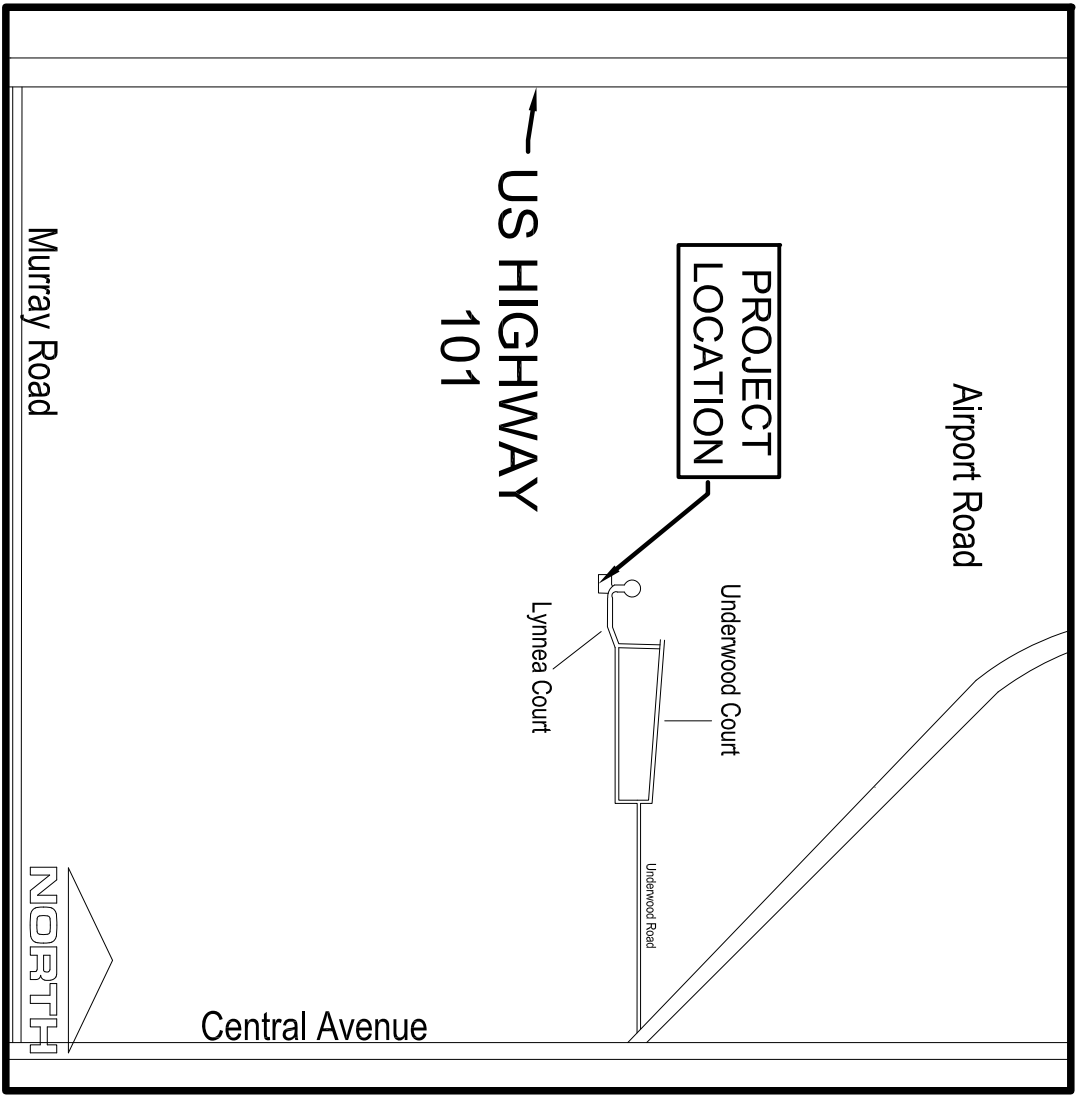
OWNER: VARIES. SEE ASSESSMENT MAP  
 DRAFTER/PERSON: ALEC ZIEGLER  
 PROJECT ADDRESS: AVERY LANE  
 MCKINLEYVILLE, CA 95519  
 ENGINEER/PACIFIC AFFILIATES, TRAVIS SCHNEIDER  
 APN #'S VARIES. SEE ASSESSMENT MAP  
 ZONING: R, MU

**LEGEND**

— SUBJECT PROPERTY LINES  
 — PROPERTY BOUNDARIES  
 - - - EASEMENT

**PROJECT NOTES**

1. THIS PROPERTY IS NOT LOCATED WITHIN COASTAL ZONING PORTION OF HUMBOLDT COUNTY.
2. BASED ON HUMBOLDT COUNTY GAS FEWA FLOOD ZONES, THIS PROPERTY IS NOT LOCATED WITHIN THE 100 YEAR FLOOD ZONE.
3. ALL IMPROVEMENTS SHOWN ON THIS PLAN ARE PERMANENT PHOTOGRAPHY AND ARE APPROXIMATE.
7. NO KNOWN HISTORICAL BUILDINGS ARE LOCATED ON SITE.
8. NO KNOWN HAZARDOUS WASTE OR SUBSTANCE SITES ARE LOCATED WITHIN 400 FT. OF SUBJECT SITE.



LOCATIONS AND ELEVATIONS SHOWN ARE PROVIDED FOR INFORMATION ONLY. SUCH INFORMATION MAY NOT BE COMPLETE OR ACCURATE. CONTRACTOR IS RESPONSIBLE FOR CONTACTING ALL AGENCIES INVOLVED AND VERIFYING LOCATIONS OF ALL UTILITIES THAT MAY BE IMPACTED BY HIS/HER WORK.

**ASSESSMENT DIVISION**  
SCALE: 1"=30'

UNAUTHORIZED CHANGES & USES. THE ENGINEER PREPARING THESE PLANS WILL NOT BE RESPONSIBLE FOR OR LIABLE FOR UNAUTHORIZED CHANGES TO OR USES OF THESE PLANS. ALL CHANGES TO THE PLANS MUST BE IN WRITING AND MUST BE APPROVED BY THE PREPARER OF THESE PLANS.

REVISIONS	BY

**PACIFIC AFFILIATES**  
 CONSULTING ENGINEERS  
 205 "I" STREET, EUREKA, CA 95501  
 TEL (707) 445-3001 • FAX (707) 445-3003



**ASSESSMENT DIVISION**

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**MORGAN SUBDIVISION**  
 MCKINLEYVILLE, CA 95519

Date: APRIL 26, 2024  
 Scale: Drawn by: AS NOTED AZ  
 SHEET NUMBER: **C-1**  
 JOB NUMBER: **20-2633**

## **V. BASIS OF ANNUAL ASSESSMENT**

The annual assessments for each maintenance program as defined in the report have been based upon current rates and maintenance cost. Further discussion on each maintenance activity is as follows:

### **A. ROAD MAINTENANCE**

The road pavement resurfacing program is based upon cost to reseal the pavement with a slurry seal after a twelve (12) year period from the initial slurry seal in 2023 and to resurface the pavement with a 0.15 foot (one-fifteenth foot) layer of Caltrans Type B asphalt concrete after a twenty-five (25) year period. (After the first 12-year cycle of slurry seal, the slurry seal shall recycle every 25 years.) The annualized cost for these pavement surface treatments were obtained from actual Humboldt County maintenance costs. The slurry seal cost of \$5.25 per square yard and an asphalt concrete overlay cost of \$250.00 per ton was used. This equates to \$140.00 per parcel per year.

### **B. STORM DRAIN MAINTENANCE**

The storm drain pipe and associated facilities are generally assumed to have a fifty (50) year service life. The actual maintenance of the pipes and facilities themselves are usually very minimal. A budgetary cost of the long term drain pipe maintenance and replacement as determined is figured to be approximately

\$80.00 per linear foot of 18-inch pipe, and \$100.00 per lineal foot of 24-inch pipe. This equates to \$49.55 per parcel per year for Lots within the Morgan Subdivision.

### **C. ADMINISTRATION**

The annualized cost expenditures for collections, administration, management, and contingencies are included in the actual assessments for each assessable lot. The actual cost breakdown worksheet and cost spread (Appendix A) are included in this report. The assessments as calculated are necessary to ensure the funds are available when needed. By using actual, current maintenance cost, the assessments are justified; yet the assessments should not be more than what is necessary for the estimated maintenance costs. The administration costs are determined to be \$42.75 per parcel per year which include a \$10.00 tax roll fee per assessment parcel per year.

## **VI. CALCULATION OF SPECIAL BENEFIT**

Pursuant to Section 4 of Article XIII D of the California Constitution, the lots within this zone to Permanent Road Division 1000 receiving a special benefit from the maintenance must be identified and the proportionate special benefit must be determined in relationship to the total maintenance expenses estimated to be necessary to maintain the roads and storm drains. The benefits are wholly special benefits and each of the lots within this zone to Permanent Road Division 1000 receive a proportion of special benefit from the identified maintenance in that the road of this zone serves only specific lots in this sub-zone of Permanent Road Division 1000 and is not a part of a larger County traffic system.

Because it cannot be said that any one lot is benefiting greater than any other lot in the use of the storm drains, the amount of assessment which is to be imposed on each lot is equal and does not exceed the reasonable cost of the proportional special benefit conferred on that lot.

Because it cannot be said that any one lot is benefiting greater than any other lot in the use of the roads, the amount of assessment which is to be imposed on each lot is equal and does not exceed the reasonable cost of the proportional special benefit conferred on that lot.

Accordingly, each lot in this zone to Permanent Road Division 1000 receives a special benefit from the proposed maintenance programs. I find that each lot will receive the annual special benefit as shown on the "Budget Worksheet" (Appendix A) attached hereto and made a part hereof.

**VII. ASSESSMENT RATE AND METHOD OF ASSESSMENT**

**A. ASSESSMENT RATE**

The rate of assessment for each lot is calculated and is as follows:

Zone No. –009 of Permanent Road Division 1000, 28 Lots

The assessment rate for 2024/2025 tax year is based upon the “Budget Worksheet” attached hereto and made a part hereof and is proposed to be as follows:

	BASE ASSESSMENT	1 <sup>ST</sup> YEAR FORMATION	TOTAL FOR FIRST YEAR
Total Assessment	\$4865.30	\$4,800.00	\$9,665.30
Annual Cost Per Lot			
Lots 4 - 18	\$232.30	\$171.43	\$403.73
Lots 1 - 3 & 19 - 26	\$92.30	\$171.43	\$263.73
511-361-086 & 511-361-087	\$182.75	\$171.43	\$354.18

**B. METHOD OF ASSESSMENT**

Assessments will be collected in the same way real property taxes are collected by the Humboldt County Tax Collector on behalf of the zone of benefit and will be deposited by the County in a separate fund in the name of “Zone No. –009 of Permanent Road Division No. 1000”. Assessments will be collected in two installments and will be available sixty (60) days after the installments are due.

**C. CONSUMER PRICE INDEX ADJUSTMENT**

The amount of assessment specified for this year may be adjusted annually for the ensuing fiscal year to reflect the Consumer Price Index prepared by the United States Department of Labor, Bureau of Labor Statistics, using the weighted average of Consumer Price Indexes (All Urban Consumers for the State of California). The Board of Supervisors shall be responsible for making the necessary computation each year prior to May 1<sup>st</sup> and advising the Humboldt County Auditor/Controller what the amount of charge for road surface, storm drain, and storm water detention basin maintenance services is to be for the next year as a result of the foregoing computations.



## VIII. ASSESSMENT ROLL

The proposed Assessment Roll for the Morgan Subdivision PRD is as follows:

<b>ASSESSMENT NO.</b>	<b>ASSESSOR'S PARCEL NUMBER &amp; PROPERTY OWNER</b>	<b>ASSESSMENT NO.</b>	<b>ASSESSOR'S PARCEL NUMBER &amp; PROPERTY OWNER</b>
1000-009-001	<b>APN 511-084-020</b> Jared S & Melanie L Downing	1000-009-014	<b>APN 511-084-033</b> Danny E and Gail A Morgan
1000-009-002	<b>APN 511-084-021</b> Danny E & Gail A Morgan	1000-009-015	<b>APN 511-084-034</b> Danny E and Gail A Morgan
1000-009-003	<b>APN 511-084-022</b> Danny E & Gail A Morgan	1000-009-016	<b>APN 511-084-035</b> Danny E & Gail A Morgan
1000-009-004	<b>APN 511-084-023</b> Danny E & Gail A Morgan	1000-009-017	<b>APN 511-084-036</b> Danny E & Gail A Morgan
1000-009-005	<b>APN 511-084-024</b> Danny E & Gail A Morgan	1000-009-018	<b>APN 511-084-037</b> Danny E & Gail A Morgan
1000-009-006	<b>APN 511-084-025</b> Joe J Isom	1000-009-019	<b>APN 511-084-038</b> Danny E & Gail A Morgan
1000-009-007	<b>APN 511-084-026</b> David R Creech	1000-009-020	<b>APN 511-084-039</b> Danny E & Gail A Morgan
1000-009-008	<b>APN 511-084-027</b> Michael S & Carroll S Gabrielle	1000-009-021	<b>APN 511-084-040</b> Danny E & Gail A Morgan
1000-009-009	<b>APN 511-084-028</b> Chris J & Debra D Littlefield	1000-009-022	<b>APN 511-084-041</b> Danny E & Gail A Morgan
1000-009-010	<b>APN 511-084-029</b> Danny E & Gail A Morgan	1000-009-023	<b>APN 511-084-042</b> Danny E and Gail A Morgan
1000-009-011	<b>APN 511-084-030</b> Danny E & Gail A Morgan	1000-009-024	<b>APN 511-084-043</b> Danny E & Gail A Morgan
1000-009-012	<b>APN 511-084-031</b> Danny E & Gail A Morgan	1000-009-025	<b>APN 511-084-044</b> Danny E & Gail A Morgan
1000-009-013	<b>APN 511-084-032</b> Danny E & Gail A Morgan	1000-009-026	<b>APN 511-084-045</b> Danny E & Gail A Morgan
1000-009-027	<b>APN 511-361-086</b> Hendricks Rentals LLC	1000-009-028	<b>APN 511-361-087</b> Hendricks Rentals LLC

**IX. PRD BUDGET WORKSHEET**

A. ROAD MAINTENANCE	ESTIMATED COSTS
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12-YEAR CYCLE - SLURRY SEAL ROAD(S):

**NOTE: Assessment applies to Lots 4 through 18 on Lynnea Court. Included are APN 511-361-086, and APN 511-361-087. 17 lots total.**

2000 SQUARE YARDS (18,000 FT<sup>2</sup>) PAVED SURFACE;  
 COST PER SQUARE YARD = \$5.25/SY

25 YEARS TO ACCRUE: (2000 SY x \$5.25/ SY)..... \$ 10,500.00  
 COST PER YEAR: (\$10,500.00 ÷ 25 years).....\$ 420.00

25-YEAR CYCLE - 0.15 FOOT OVERLAY ROAD:

18,000 FT<sup>2</sup> X 0.15 FT = 2,700 FT<sup>3</sup> (100 CYs) PAVED SURFACE;  
 AVERAGE ASPHALT DENSITY 3,915LBS /CUBIC YARD; 2000LBS/TON  
 COST PER TON = \$250/TON

25 YEARS TO ACCRUE: (100 CY x \$3,915)/2,000 x \$250/ TON .. \$ 49,000.00  
 COST PER YEAR: (\$49,000.00 ÷ 25 years)..... \$ 1,960.00

ANNUAL COST SUBTOTAL: (\$420.00 + \$1,960.00) ..... \$ 2,380.00  
 ROUND TO..... \$ 2,380.00

**ANNUAL COST PER LOT: (\$2380.00 ÷ 17 lots)..... \$ 140.00/lot**

B. STORM DRAIN MAINTENANCE	ESTIMATED COSTS
----------------------------	-----------------

50-YEAR CYCLE:

MAINTAIN AND REPLACE 314 FEET IN LENGTH (18-inch Plastic Pipe)  
 COST PER LINEAR FOOT OF 18-INCH PIPE = \$80.00/FT.

50 YEARS TO ACCRUE: (314 FEET x \$80.00/FT) ..... \$ 25,120.00  
 COST PER YEAR: (\$25,120.00 ÷ 50 years)..... \$ 502.40

MAINTAIN AND REPLACE 393 FEET IN LENGTH (24-inch Plastic Pipe)  
 COST PER LINEAR FOOT OF 24-INCH PIPE = \$100.00/FT.

50 YEARS TO ACCRUE: (393 FEET x \$100.00/FT) ..... \$ 39,300.00  
 COST PER YEAR: (\$39,300.00 ÷ 50 years)..... \$ 786.00

ANNUAL COST SUBTOTAL: (\$502.40 + \$786.00) ..... \$ 1,288.40  
 ROUND TO..... \$ 1,288.40

**ANNUAL COST PER LOT:(\$1,288.40 ÷ 26 Lots) = ..... \$ 49.55/lot**

C. TOTAL MAINTENANCE COSTS (A + B)	ESTIMATED COSTS
------------------------------------	-----------------

ROADS .....	\$ 2,380.00
STORM DRAIN: .....	\$ 1,288.40
	=====
<b>ANNUAL COST TOTAL:</b> .....	<b>\$ 3,668.40</b>
<b>ANNUAL COST PER LOT:</b>	
FOR LOTS 4-18:(\$140.00 + \$49.55) .....	\$ 189.55/lot
FOR LOTS 1-3 & 19-26:(\$49.55) .....	\$ 49.55/lot
FOR APN 511-361-086 & APN 511-361-087: (\$140.00)	\$ 140.00/lot

D. COUNTY ADMINISTRATION COSTS	ESTIMATED COSTS
--------------------------------	-----------------

<b>ADMINISTRATION:</b>	
10% OF TOTAL ANNUAL MAINTENANCE COSTS:	
. (\$3,668.40 x 0.10).....	\$ 366.84
<b>TAX ROLL FEE:</b>	
\$10.00 PER PARCEL PER YEAR:	
(28 Lots x 10).....	\$ 280.00
<b>MANAGEMENT:</b>	
10% OF TOTAL ANNUAL MAINTENANCE COSTS:	
. (\$3,668.40 x 0.10).....	\$ 366.84
<b>CONTINGENCY:</b>	
<b>5% OF TOTAL ANNUAL MAINTENANCE COSTS:</b>	
. (\$3,668.40 x 0.05).....	\$ 183.42
	=====
<b>ANNUAL COST TOTAL:</b> .....	<b>\$ 1,197.10</b>
<b>ROUND TO</b>	<b>\$ 1,197.10</b>
<b>ANNUAL COST PER LOT:</b> (\$1,197.10 ÷ 28 Lots).....	<b>\$ 42.75/lot</b>

E. TOTAL COST OF MAINTENANCE AND ADMINISTRATION (C + D)	ESTIMATED COSTS
---	-----------------

**ANNUAL COST TOTAL:** (\$3,668.40 + \$ 1,197.10)..... \$ **4865.50**

**ANNUAL COST PER LOT:**

**FOR LOTS 4-18:** (\$140.00 + \$49.55 + \$42.75)..... **\$232.30/lot**

**ANNUAL COST PER LOT:**

**FOR LOTS 1-3 & 19-26:** (\$49.55+ \$42.75) ..... **\$ 92.30/lot**

**ANNUAL COST PER LOT:**

**FOR APN 511-361-086 & APN 511-361-087:** (\$140.00 + \$42.75)..... **\$182.75/lot**

F. FIRST YEAR FORMATION COSTS	ESTIMATED COSTS
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**PUBLIC NOTICE:**..... **\$ 3,632.00**

**TAX COLLECTOR/AUDITOR:**

\$1,000 SET-UP FEE + \$5.00 PER LOT:  
(\$1,000 + [\$5.00 x 28 Lots])..... **\$ 1,140.00**

**BALLOTS**

\$1.00/EACH PER LOT  
(\$1.00 x 28 Lots)..... **\$ 28.00**  
=====

**TOTAL FORMATION COST** ..... **\$ 4,800.00**

**TOTAL FORMATION COST PER LOT:** (\$4,800 ÷ 28 Lots)..... **\$ 171.43**

G. TOTAL COST OF MAINTENANCE, ADMINISTRATION INCLUDING FIRST YEAR FORMATION COSTS (C + D + F)	ESTIMATED COSTS
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**TOTAL FIRST YEAR COSTS:** (\$4,865.50 + \$4,800.00)..... **\$ 9,665.50**

**TOTAL FOR FIRST YEAR COST PER LOT:**

**FOR LOTS 4-18:** (\$232.30 + \$171.43)..... **\$403.73/lot**

**FOR LOTS 1-3 & 19-26:**(\$92.30 + \$171.43) ..... **\$263.73/lot**

**FOR APN 511-361-086 & APN 511-361-087:**(\$182.75+ \$171.43)..... **\$354.18/lot**

Appendix A-Permanent Road Division 1000, Zone No. 009

Assessor Parcel Number (APN)	Total Number of Assessment Parcels in Zone [Z6]	Summary					Road - Slurry Seal				Road - 0.15 Overlay			Storm Drain - 18"			Storm Drain - 24"			(Not Used)			Administration Assessment							
		Total of Zone Benefit Units* (sum of column Z1)	Benefit Rate [Z7]	Total of Zone Assessment Base Amount* (sum of column Z3)	Engineer's Estimate for Zone Formation Costs [Z8]	Total of Zone Assessment for 1st Year* (sum of column Z5)	Engineer's Estimate [A5]	Sum of Lot Shares in column A1 [A6]	Total Assessment* (sum of column A4) [A7]	Engineer's Estimate [B5]	Sum of Lot Shares in column B1 [B6]	Total Assessment* (sum of column B4) [B7]	Engineer's Estimate [C5]	Sum of Lot Shares in column C1 [C6]	Total Assessment* (sum of column C4) [C7]	Engineer's Estimate [D5]	Sum of Lot Shares in column D1 [D6]	Total Assessment* (sum of column D4) [D7]	Engineer's Estimate [E5]	Sum of Lot Shares in column E1 [E6]	Total Assessment* (sum of column E4) [E7]	Engineer's Estimate for Tax Roll Fee per assessment parcel [X4]	Percentage to spread [X5]	Total of Assessment* (sum of column X3) [X6]						
		28	4865.3000	\$1.00	\$4,865.30	\$4,800.00	\$9,665.30		\$420.00	17	\$420.07		\$1,960.00	17.00	\$1,959.93		\$502.40	26	\$502.32		\$786.00	26	\$785.98		\$0.00	0	\$0.00	\$10.00	25%	\$1,197.00
		Assessment Diagram Parcel No.	Benefit Units	Benefit Rate	Base Assessment	Formation costs	1st Year Assessment	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels (lot shares)	Lot Assessment (\$)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels (lot shares)	Lot Assessment (\$)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels (lot shares)	Lot Assessment (\$)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels (lot shares)	Lot Assessment (\$)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels (lot shares)	Lot Assessment (\$)	Tax Roll fee per assessment parcel	Administration, Management, & Contingency as a % of Assessment	Lot Assessment (\$)
	[Z1] = [A4] + [B4] + [C4] + [D4] + [E4] + [X3]	[Z2]	[Z3] = [Z1] x [Z2]	[Z4] = [Z8] / [Z6]	[Z5] = [Z3] + [Z4]	[A1]	[A2]	[A3]	[A4] = [A1] x [A2] / [A3]	[B1]	[B2]	[B3]	[B4] = [B1] x [B2] / [B3]	[C1]	[C2]	[C3]	[C4] = [C1] x [C2] / [C3]	[D1]	[D2]	[D3]	[D4] = [D1] x [D2] / [D3]	[E1]	[E2]	[E3]	[E4] = [E1] x [E2] / [E3]	[X1]	[X2] = ([A4] + [B4] + [C4] + [D4] + [E4]) x [X5] / [Z6]	[X3] = [X1] + [X2]		
511-084-020-000	1	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-021-000	2	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-022-000	3	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-023-000	4	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-024-000	5	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-025-000	6	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-026-000	7	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-027-000	8	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-028-000	9	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-029-000	10	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-030-000	11	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-031-000	12	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-032-000	13	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-033-000	14	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-034-000	15	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-035-000	16	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-036-000	17	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-037-000	18	232.3000	\$1.00	\$232.30	\$171.43	\$403.73	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-038-000	19	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-039-000	20	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-040-000	21	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-041-000	22	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-042-000	23	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-043-000	24	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-044-000	25	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-084-045-000	26	92.3000	\$1.00	\$92.30	\$171.43	\$263.73	0	\$420.00	17	\$0.00	0	\$1,960.00	17	\$0.00	1	\$502.40	26	\$19.32	1	\$786.00	26	\$30.23	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-361-087-000	27	182.7500	\$1.00	\$182.75	\$171.43	\$354.18	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	0	\$502.40	26	\$0.00	0	\$786.00	26	\$0.00	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
511-361-086-000	28	182.7500	\$1.00	\$182.75	\$171.43	\$354.18	1	\$420.00	17	\$24.71	1	\$1,960.00	17	\$115.29	0	\$502.40	26	\$0.00	0	\$786.00	26	\$0.00	0	\$0.00	0	\$0.00	\$10.00	\$32.75	\$42.75	
							25 years to save; construct 2036				25 years to save; construct 2049			50 years to save; construct 2074			50 years to save; construct 2074													

Notes:  
 (1) Costs used in this report are in today's (year 2024) dollars.  
 (2) Assessment amounts are subject to increase on an annual basis by the rate of change of the Consumer Price Index (CPI).  
 (3) \*Note: The amounts shown on this sheet reflect the proportioning of costs to each parcel. When rounding to the nearest cent, the values may be slightly different than those in the engineer's report. The Total Assessment shown in columns CC and EE will be your Assessment.