



# ENGINEER'S REPORT

for

**Park Maintenance District  
Fiscal Year 2018-19**

for the

**City of Garden Grove**  
Orange County, California

April 25, 2018



**Harris & Associates**

ENGINEER'S REPORT  
CITY OF GARDEN GROVE  
PARK MAINTENANCE DISTRICT  
FISCAL YEAR 2018-19

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**CITY OF GARDEN GROVE**

**FISCAL YEAR 2018-19**

**SYNOPSIS**

This Report as filed complies with Articles XIIC and XIID of the California Constitution and the Landscaping and Lighting Act of 1972. Also part of this report, but not bound herein, is the assessment roll on file with the City Clerk which indicates each property's City of Garden Grove Park Maintenance District assessment for Fiscal Year 2018-19.

In order to comply with the requirements of Article XIIC and XIID of the California Constitution in Fiscal Year 1997-98, the City Council ordered an Engineer's Report that complied with the new benefit analysis requirements and submitted the District's assessments to a property owner mailed ballot which passed by a majority vote. The new District was formed to fund park maintenance, as more thoroughly described in this Report.

The Park Maintenance District assessment for the Fiscal Year 2018-19 is proposed to total \$706,901. Under the proposed Fiscal Year 2018-19 Park Maintenance District, the typical homeowner will pay \$13.75, which represents their proportional special benefit for the cost of maintaining community parks. For the Fiscal Year 2018-19, the assessments will be levied at the same rate and method as levied in the Fiscal Year 2017-18. The estimated fund balance at the end of Fiscal Year 2018-19 is expected to be zero.

**CITY OF GARDEN GROVE**  
**FISCAL YEAR 2018-19**  
**CURRENT FINANCIAL SUMMARY**

	<u>Amount</u>	<u>Total</u>
<b>REVENUES</b>		
Uncommitted Fund Balance (as of July 1)	\$0	
City General Fund Contribution:		
General Benefit <sup>1</sup>	\$819,844	
Assessment Shortfall <sup>2</sup>	\$957,638	
Total City Contribution	\$1,777,482	
Assessment Revenue	\$706,901	
<b>Total Park Maintenance Revenues</b>		\$2,484,383
<b>EXPENSES</b>		
Operating, Engineering and Incidental Expenses <sup>3</sup>	\$2,484,383	
<b>Total Park Maintenance Expenses</b>		(\$2,484,383)
Uncommitted Fund Balance (as of June 30)		\$0
	Total City Contribution	\$1,777,482
	Total To Assessment	\$706,901

<sup>1</sup> See the footnotes below Table 1 - FUNDING BY COMMUNITY PARK on page 10 for the General Benefit calculation.

<sup>2</sup> Assessment Shortfall equals the Total Assessable Cost from Table 1 - FUNDING BY COMMUNITY PARK on page 10 less Estimated Assessment Revenue.

<sup>3</sup> Total Costs from Table 1 - FUNDING BY COMMUNITY PARK.

**CITY OF GARDEN GROVE**  
**FISCAL YEAR 2018-19**  
**ENGINEER'S REPORT**  
**PREPARED PURSUANT TO THE PROVISIONS OF THE**  
**LANDSCAPING AND LIGHTING ACT OF 1972**  
**SECTION 22500 THROUGH 22679**  
**OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California, and in accordance with the Resolution of Initiation adopted by the City Council of the City of Garden Grove, State of California, in connection with the proceedings for:

**CITY OF GARDEN GROVE**  
**PARK MAINTENANCE DISTRICT**

hereinafter referred to as the "Assessment District" or "District", I, K. Dennis Klingelhofer, P.E., the authorized representative of Harris & Associates, the duly appointed ASSESSMENT ENGINEER, submit herewith the "Report" consisting of five (5) parts as follows:

**PART A**  
**PLANS AND SPECIFICATIONS**

Plans and specifications for the existing and ultimate improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and are incorporated herein by reference.

**PART B**  
**ESTIMATE OF COST**

An estimate of the costs of the maintenance and/or servicing of the existing and ultimate improvements for Fiscal Year 2018-19, including incidental costs and expenses in connection therewith.

**PART C**  
**METHOD OF APPORTIONMENT**

The method of apportionment of assessments indicates the proposed assessment of the net amount of the costs and expenses of the maintenance and/or servicing of the existing and ultimate improvements to be assessed upon the several lots and parcels of land within the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels.

**PART D  
ASSESSMENT DIAGRAM**

The Assessment Diagram, which shows the exterior boundaries of the Assessment District, the boundaries of any zones within the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District, is on file in the Office of the City Clerk and is incorporated herein by reference.

The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Orange for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

**PART E  
ASSESSMENT ROLL**

An assessment of the estimated cost of maintenance and/or servicing of the existing improvements on each benefited lot or parcel of land within the Assessment District for the fiscal year to which this Report applies are on file in the Office of the City Clerk and incorporated herein by reference.

The undersigned respectfully submits the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

DATED: April 25, 2018

Harris & Associates



BY: K. Dennis Klingelhofer, P.E.  
R.C.E. No. 50255

**PART A**  
**PLANS AND SPECIFICATIONS**

The facilities, which have been constructed within the City of Garden Grove, and those which may be subsequently constructed, will be serviced and maintained as generally described as follows:

**DESCRIPTION OF IMPROVEMENTS  
FOR THE CITY OF GARDEN GROVE  
PARK MAINTENANCE DISTRICT  
FISCAL YEAR 2018-19**

The City currently funds the operation and maintenance of park and recreational improvements, including park and grounds maintenance, for 15 community parks. The City’s park system provides for a uniform distribution of green area and recreation facilities throughout the District’s boundary. Each property in the District is within close proximity of a park facility and specially benefits from the availability of these improvements.

The existing park and recreational facilities to be maintained and serviced are located in the following parks:

Atlantis Park	Garden Grove Park	Twin Lakes Park
Chapman Sports Complex	Hare School Park	Village Green Park
Civic Center Complex	Lake School Park	West Grove Park
Eastgate Park	Magnolia Park	West Haven Park
Edgar Park	Pioneer Park	Woodbury Park

The District will fund costs in connection with the maintenance and servicing of the park and recreation facilities including, but not limited to, personnel, electrical energy, water, materials, contracting services, and other expenses necessary for the satisfactory operation of these facilities. The facilities are described as follows:

Parks and Recreational Facilities

Park and recreational facilities include, but are not limited to: landscaping, lights, athletic fields, playgrounds, playground equipment, public restrooms, park furniture, site amenities, and appurtenant facilities which are located within the public parks within the boundaries of the Assessment District. The landscaping and lighting are further discussed as follows:

Landscaping and Appurtenant Facilities

Facilities include but are not limited to: Landscaping, planting, shrubbery, trees, irrigation systems, hardscapes, fixtures, sidewalks and appurtenant facilities.

Lighting and Appurtenant Facilities

Facilities include but are not limited to: Poles, fixtures, bulbs, conduits, conductors, equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide lighting.

Maintenance means the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of the park and recreational facilities and appurtenant facilities, including

repair, removal or replacement of all or part of any of the park and recreation facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting and painting of walls and other public improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any other improvements and the furnishing of electric energy for the public lighting facilities, or for the lighting or operation of any other improvements.

The plans and specifications for the improvements, showing and describing the general nature, are on file in the office of the City Engineer and the City Clerk and are by reference herein made a part of this Report.



**PART B**  
**ESTIMATE OF COST**

The City's budget for the maintenance and servicing of park and recreational facilities details the estimated costs for Fiscal Year 2018-19 as available at the time of preparation of this Report, and includes engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the District proceedings.

<b>OPERATION &amp; MAINTENANCE</b>	
Community Park & Recreational Facilities	\$1,784,383
General Fund Contribution	(\$1,276,658)
<b>Subtotal Operation &amp; Maintenance =</b>	<b>\$507,725</b>
<b>ENGINEERING &amp; INCIDENTALS</b>	
Regular Salaries	\$423,523
Overtime	\$0
Commodities	\$22,251
Equipment Pool Rental	\$123,276
Contractual Services	\$130,950
General Fund Contribution	(\$500,824)
<b>Subtotal Engineering &amp; Incidentals =</b>	<b>\$199,176</b>
<b>Total to Assessment =</b>	<b>\$706,901</b>

The 1972 Act requires that a special fund be set-up for the revenues and expenditures of the District. Funds raised by assessment revenue shall be used only for the purpose as stated herein. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance or deficit remaining on July 1 must be carried over to the next fiscal year.

## **PART C**

### **METHOD OF APPORTIONMENT**

#### **GENERAL**

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by cities for the purpose of providing certain public improvements which include the maintenance and servicing of street lights, traffic signals, landscaping and park and recreational facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This Section states:

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

The Act permits the designation of zones of benefit within any individual assessment district if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements." (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

In addition, Article XIID Section 4 of the State Constitution requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Section 4 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

#### **REASON FOR THE ASSESSMENT**

The assessment is proposed to be levied to defray the costs of the servicing and maintenance of parks and recreational improvements and appurtenant facilities, including but not limited to, personnel, electrical energy, utilities such as water, materials, contracting services, and other items necessary for the satisfactory operation of these services.

#### **SPECIAL PARK BENEFIT ANALYSIS**

The maintenance and servicing of parks and recreational improvements provide a particular and distinct special benefit to parcels within the District. The desirability of parcels within the District is specifically enhanced by the presence of well-maintained parks and recreational facilities which are available for the use and enjoyment of residents, customers, clients, employees and visitors of the assessed parcels. Having properly maintained parks readily accessible to properties within the District means that the owners and visitors of the assessed parcels may enjoy the benefits of such improvements available for use while the owner avoids the expense of privately installing and maintaining similar improvements. Each parcel within the District is located within reasonable proximity to a park, and therefore benefits from the improvements provided in that park.

In addition, to providing opportunities for recreational use, the property maintenance and servicing of park and recreational facilities improves the aesthetics of nearby parcels through the proper maintenance and servicing of landscaping, reduces pollution and noise in surrounding areas through

the provision of open space and the planting of otherwise barren areas, and reduces property-related crimes (especially vandalism) against properties in the District through the abatement of graffiti. Also, the proper maintenance and servicing of parks which also serve as drainage basins such as Twin Lakes and similar landscaped areas not only facilitates proper drainage (and thereby reduces the potential for flood damage to properties in the District), but also beautifies and makes safer flood control facilities that would otherwise be unsightly and potentially dangerous. All of the above contribute to a specific enhancement of the property values of the parcels within the District.

### **GENERAL PARK BENEFIT ANALYSIS**

In addition to the special benefits received by the parcels in the District, there are general benefits conferred by the maintenance, operation and servicing of park and recreational facilities. In addition to specially benefiting parcels within the District by providing recreational amenities and other property related benefits, the proper maintenance and servicing of park and recreational facilities benefits the public at large.

The general benefit from the park and recreational improvements can be measured by examining the type of facilities used at each park that provide benefit to the public at large. The neighborhood parks provide facilities that, by definition, almost exclusively benefit the surrounding tract neighborhood. In the City's General Plan, a neighborhood park is meant to be located within walking or biking distance of each property in the neighborhood. The cost of maintaining these parks is not included in the Assessment District.

Community parks provide amenities that are farther reaching, servicing a population between 10,000 and 50,000 within a radius of one to two miles. Each parcel within the District is within two miles of a community park, therefore, each parcel receives a special benefit from community parks. Several of the community parks include pools, sports fields, tennis courts and other community amenities. Community parks also have neighborhood park attributes such as passive and active recreation opportunities focused on neighborhood recreational activities.

Each community park has been reviewed to determine the benefit associated with community and neighborhood amenities as defined in the City's General Plan. The cost of maintenance, servicing and operation associated with the community amenities of the community parks is 65% of the total maintenance, servicing and operation costs. Therefore, 65% of each community park is related to community amenities, while the other 35% is related to neighborhood amenities.

In addition, each community park has been examined to determine the number of registrations received by the Park and Recreation Department for individuals or teams outside the District boundaries. The ratio of out-of-District registrations to total registrations is used to determine the portion of each park budget that are of general benefit. This proportion has been determined to be 20% for the neighborhood amenities and 40% for the community amenities. Therefore, the portion of the community park's maintenance, servicing and operation that confers a general benefit to the parcels in the District is 20% of the neighborhood amenities and 40% of the community amenities.

The general benefit associated with the community parks includes the benefit the general public receives from the aesthetic and other environmental improvements associated with open space areas. The general benefit portion of the City's parks should not be funded through the Assessment District and may be funded through the General Fund or other sources. Therefore, the amount that may be funded through the District for any given community park is comprised of two elements: community amenities – 60% of the 65% of a community park's operating budget, and neighborhood amenities –

80% of 35% of the community park’s operating budget. The remaining budget confers a general benefit and will be paid from funds other than the District. Based on the above analysis, the amount of park and recreational improvements that may be funded through the District is shown in Table 1 below.

**TABLE 1 - FUNDING BY COMMUNITY PARK**

<b>Park Name</b>	<b>Total Park Costs</b>	<b>Assessable Neighborhood Amenities (1)</b>	<b>Assessable Community Park Costs (2)</b>	<b>Total Assessable Costs</b>
Atlantis	\$71,640	\$20,059	\$27,940	\$47,999
Garden Grove	\$644,790	\$180,541	\$251,468	\$432,009
Eastgate	\$80,603	\$22,569	\$31,435	\$54,004
West Grove	\$115,611	\$32,371	\$45,088	\$77,459
Magnolia	\$105,671	\$29,588	\$41,212	\$70,800
Woodbury	\$59,086	\$16,544	\$23,044	\$39,588
Village Green	\$112,836	\$31,594	\$44,006	\$75,600
Civic Center	\$218,374	\$61,145	\$85,166	\$146,311
Hare	\$250,753	\$70,211	\$97,794	\$168,005
Pioneer	\$71,640	\$20,059	\$27,940	\$47,999
Edgar	\$107,463	\$30,090	\$41,911	\$72,001
Twin Lakes	\$411,947	\$115,345	\$160,659	\$276,004
West Haven	\$179,108	\$50,150	\$69,852	\$120,002
Chapman Sports	\$43,052	\$12,055	\$16,790	\$28,845
Lake	\$11,809	\$3,307	\$4,606	\$7,913
<b>Total</b>	<b>\$2,484,383</b>	<b>\$695,628</b>	<b>\$968,911</b>	<b>\$1,664,539</b>

(1) The neighborhood amenities portion of the Community Parks is estimated to be 35 percent of the total park costs. The special benefit that may be assessed in the District is 80 percent of the 35 percent associated with neighborhood park amenities (e.g., Twin Lakes: \$411,947 x 35% x 80% = \$115,345).

(2) The community amenities portion of the Community Parks is estimated to be 65 percent of the total park costs. The special benefit that may be assessed in the District is 60 percent of the 65 percent associated with community park amenities (e.g., Twin Lakes: \$411,947 x 65% x 60% = \$160,659).

## METHODOLOGY

The benefit from parks can be measured by increased safety, the availability of improvements for recreational use, and other property-related benefits. In order to establish the proportionate share of park benefit to any parcel of land in relation to the total special benefits to be received by parks, it is necessary to establish a benchmark to relate that one parcel to all others. The benchmark is called the Assessment Unit (AU). The District uses the Single Family Residence (SFR) as the benchmark AU. All other land uses will be compared to the benchmark of the Single Family Residence to gain a comparative Assessment Unit based on population and parcel size as described below. Based on citizens' input and engineering judgment regarding the factors involved, it has been determined that park maintenance and servicing benefit primarily stems from increased safety and other property-related benefits. Therefore, the safety portion of the benefit has been assigned two-thirds of the SFR Assessment Unit, and the recreational portion of the benefit has been assigned one-third, to total 1 AU per SFR.

$$\begin{array}{rcccl} \text{Safety Benefit} & + & \text{Recreation Benefit} & = & \text{SFR Benefit} \\ 2/3 \text{ AU} & & 1/3 \text{ AU} & & 1 \text{ AU} \end{array}$$

In comparing the other land uses to the Single Family Residence, two factors are used: population data and parcel size. The benefit from the availability of improvements for recreational use is apportioned to parcels in the District based on the relative population within a given land use as determined by the City of Garden Grove Planning Department. The benefit to parcels from increased safety and other property-related benefits is apportioned to other residential uses based on average parcel size as compared to the Single Family Residence. The benefit to Nonresidential, Nonprofit, Governmental and Vacant properties for increased safety and other property-related benefits is apportioned based on these parcels' specific property size as compared to the typical 7,200 square foot SFR lot.

Multiple Family Residential properties such as apartments, mobile homes and condominiums benefit from the park maintenance and servicing funded by the District. Residents of these types of parcels have the opportunity to use the recreational facilities and benefit from safer parks and the other property-related benefits mentioned above. Because Multiple Family Residential properties have fewer people per dwelling (see Table 2), they receive a proportionally smaller benefit from the improvements and their assessments have been decreased accordingly.

Nonresidential parcels, including commercial and industrial properties, benefit from the proper maintenance and servicing of parks, since such parks attract potential customers, employees, and membership from outside the District, and encourage residents of the City to leave their residences and patronize these establishments. All Nonresidential parcels are assessed according to their parcel square footage for safety benefit resulting from park maintenance and servicing. Using the Single Family Residence as a base, Nonresidential properties receive the same number of AU's as an SFR for every 7,200 square feet of land. Furthermore, Nonresidential parcels less than 7,200 square feet in size are assigned a minimum of 1 AU.

The benefit of recreational amenities is apportioned to parcels in the District based on population data from the City of Garden Grove Planning Department as shown in Table 2 below. This table also shows the weighted amount of benefit that each land use receives from having recreational amenities in close proximity. As it was determined that the recreational amenities made up one-third of the total benefits received, the rounded percentage of each land use's population, as compared to the SFR's population, is then multiplied by one-third.

**TABLE 2 - POPULATION DEMOGRAPHICS (RECREATION)**

Land Use Description	Population per Unit	Rounded % of SFR	Recreation Benefit (1/3)
Single Family Residential (SFR)	3.51/unit	100%	0.33
Condominium	3.02/unit	85%	0.28
Multiple Family Residential	3.38/unit	95%	0.32
Mobile Home	1.50/unit	40%	0.13
Nonresidential (min. SFR rate)	3.51/7,200 sq. ft.	100%	0.33

The safety associated with well-maintained parks directly benefits properties because businesses and property owners want to be located in safe neighborhoods with safe parks. Safety benefit is appropriately measured based on land area for all of the uses. However, it would be impractical to charge different amounts within the residential land uses. Therefore, the residential properties are applied an assessment unit based on the average parcel size of each land use as shown below in Table 3. The table also shows the weighted amount of benefit that each land use receives from the safety associated with having parks in close proximity. As it was determined that the safety factor made up two-thirds of the total benefits received, the rounded percentage of each land use’s population, as compared to the SFR’s population, is then multiplied by two-thirds.

**TABLE 3 - AVERAGE PARCEL SIZE (SAFETY TO PROPERTY)**

Land Use Description	Square Feet per Unit	Rounded % of SFR	Safety Benefit (2/3)
Single Family Residential (SFR)	7,200 sf/unit	100%	0.67
Condominium	3,300 sf/unit	46%	0.30
Multiple Family Residential	2,600 sf/unit	36%	0.24
Mobile Home	3,700 sf/unit	51%	0.34
Nonresidential (min. SFR rate)	7,200 sf/unit	100%	0.67

The weighted benefits received from recreation and safety are then added together to determine the assessment unit for each of the land uses as shown in Table 4 below.

**TABLE 4 - ASSESSMENT UNIT CALCULATION**

Land Use Description	Recreation Benefit	+	Safety Benefit	=	Assessment Unit
Single Family Residential (SFR)	0.33	+	0.67	=	1.00 AU per parcel
Condominium	0.28	+	0.30	=	0.58 AU per parcel
Multiple Family Residential	0.32	+	0.24	=	0.56 AU per unit
Mobile Home	0.13	+	0.34	=	0.47 AU per unit
Nonresidential (min. SFR rate)	0.33	+	0.67	=	1.00 AU per 7,200 sf

Nonprofit, Government and Vacant parcels receive less benefit than other Nonresidential parcels in the District from the operation, maintenance and servicing of parks in the City and are therefore assessed at lower levels, as discussed below.

Nonprofit parcels receive less benefit than other Nonresidential parcels in the District from the operation, maintenance and servicing of parks in the City for several reasons. Nonprofit parcels function differently than Nonresidential parcels in that they: 1) typically operate fewer days in the week, 2) generally have an inconsistent number of people using the facilities daily, and 3) have a less intensive use than the property size alone would indicate because in general the large Nonprofit parcels in the District contain large green areas that function as open space. Since the Nonprofit parcels receive less safety and recreation benefit than Nonresidential parcels, the Nonprofit parcels are assessed at a lower level than the Nonresidential parcels. Nonprofit parcels are assessed at 0.67 AU for every 7,200 square feet of land, with a minimum assessment of 1 AU, and are only assessed for the first 28,800 square feet.

As a result of the passage of Proposition 218, the assessment methodology for the District has to determine the special benefit that should be attributed to public agency parcels within the District boundary. Section 4 of the Proposition states,

“Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that such publicly owned parcels in fact receive no special benefit.”

Government properties also benefit from the proper maintenance and servicing of parks, since such parks attract potential employees as shown below. Proper maintenance, operation and servicing of parks benefits Government parcels because:

- they reduce property-related crimes against public parcels within the District, especially vandalism, through the abatement of graffiti;
- they improve the aesthetics of public parcels through the proper maintenance and servicing of landscaping and the planting of otherwise barren areas;
- they reduce pollution and noise in surrounding areas throughout the provision of open space;
- having properly maintained parks readily accessible to the public properties means that the public agencies may enjoy the benefits of such improvements available for use while avoiding the expense of privately installing and maintaining similar improvements; and
- spraying and treating of landscaping for disease and weed control reduces the likelihood of insect or weed infestation spreading to the landscaping located on public properties with the District.

However, Government parcels receive less benefit than other Nonresidential parcels in the District from the operation, maintenance and servicing of parks in the City. For instance, a portion of most public properties within the District is used as a park and/or recreation area. Additionally, Government properties generally do not benefit from the resale value of their properties. Consequently, the specific benefit of increased property value that is conferred to other properties in the District is not conferred to Government properties. Therefore, the public parcels are assessed at half the rate of Nonresidential uses, receiving 0.50 AU for every 7,200 square feet of land.

Like Government parcels, Vacant parcels receive a special benefit from the safety improvements due to a decrease in vandalism as a result of the increased desirability of a parcel that is located in areas with a landscaping program. Since there are fewer improvements on a Vacant parcel and people are not using the parcel, the safety benefit to vacant parcels received is lower than other Nonresidential parcels. Therefore, Vacant parcels are assessed at one-quarter the rate of Nonresidential parcels, receiving 0.25 AU for every 7,200 square feet of land.

The assessment unit formulas for Nonprofit, Government and Vacant parcels are shown below in Table 5.

**TABLE 5 - AU FORMULA FOR NONPROFIT, GOVERNMENT AND VACANT PARCELS**

Land Use Description	Assessment Unit
Nonprofit	0.67 per 7,200 sf (1.00 minimum, 2.68 maximum)
Government	0.50 per 7,200 sf
Vacant	0.25 per 7,200 sf

Table 6 below provides a summary of assessment units for the different land uses for park special benefit.

**TABLE 6 - ASSESSMENT UNIT SUMMARY**

Land Use Description	Parcels	Dwellings	Square Ft	AU Factor	Total AU's
Single Family Residential	26,521	26,524		1.00 / unit	26,524.000
Condominium	5,914	5,959		0.58 / unit	3,456.220
Multiple Family Residential	1,166	13,579		0.56 / unit	7,604.240
Mobile Home	14	1,559		0.47 / unit	732.730
Nonresidential *	1,541	0	69,056,305	1.00 / 7,200 sf	9,652.348
Nonprofit *	102	0	7,916,477	0.67 / 7,200 sf	219.944
Government	256	0	46,265,967	0.50 / 7,200 sf	3,212.916
Vacant	70	0	785,055	0.25 / 7,200 sf	27.258
<b>Totals</b>	<b>35,584</b>	<b>47,621</b>	<b>124,023,804</b>		<b>51,429.656</b>

\* Square feet shown are total square feet. Nonresidential and Nonprofit parcels are assessed a minimum of 1 AU. Nonprofit parcels are only assessed for the first 28,800 square feet, or a maximum of 2.68 AU's.

The rate per AU is calculated by dividing the total budget amount by the total number of AU's:

$$\$706,901 / 51,429.656 \text{ AU's} = \$13.75 / \text{AU}$$



Sample calculations for various land use types are provided in Table 7 below.

**Table 7**  
**Sample Calculations for Various Land Uses**

Land Use	AU Calculation	Total AUs	2018-19 Asmt @ \$13.75 / AU
<b>Single Family Residential</b>	1 DU x 1 AU/DU	= 1.000	\$13.75
<b>Condominium</b>	1 DU x 0.58 AU/DU	= 0.580	\$7.98
<b>Multiple Family Residential:</b>			
Duplex	2 DU x 0.56 AU/DU	= 1.120	\$15.40
4-plex	4 DU x 0.56 AU/DU	= 2.240	\$30.80
10-Unit Apartment	10 DU x 0.56 AU/DU	= 5.600	\$77.00
<b>Mobile Home Park:</b>			
30 Spaces	30 DU x 0.47 AU/DU	= 14.100	\$193.88
95 Spaces	95 DU x 0.47 AU/DU	= 44.650	\$613.94
<b>Nonresidential: min. 1 AU</b>			
5,000 sf Nonres		1.000	\$13.75
10,000 sf Nonres	10,000 sf x 1 AU/7,200 sf =	1.389	\$19.10
25,000 sf Nonres	25,000 sf x 1 AU/7,200 sf =	3.472	\$47.74
50,000 sf Nonres	50,000 sf x 1 AU/7,200 sf =	6.944	\$95.48
<b>Nonprofit: min. 1 AU, max. 2.68 AU</b>			
10,000 sf Nonprofit		1.000	\$13.75
15,000 sf Nonprofit	15,000 sf x 0.67 AU/7,200 sf =	1.396	\$19.20
25,000 sf Nonprofit	25,000 sf x 0.67 AU/7,200 sf =	2.326	\$31.98
50,000 sf Nonprofit		2.680	\$36.85
<b>Government:</b>			
10,000 sf Nonres	10,000 sf x 0.50 AU/7,200 sf =	0.694	\$9.54
25,000 sf Nonres	25,000 sf x 0.50 AU/7,200 sf =	1.736	\$23.87
50,000 sf Nonres	50,000 sf x 0.50 AU/7,200 sf =	3.472	\$47.74
<b>Vacant:</b>			
10,000 sf Nonres	10,000 sf x 0.25 AU/7,200 sf =	0.347	\$4.77
25,000 sf Nonres	25,000 sf x 0.25 AU/7,200 sf =	0.868	\$11.94
50,000 sf Nonres	50,000 sf x 0.25 AU/7,200 sf =	1.736	\$23.87

Table 8 below summarizes the total assessments to be levied by land use. The percentage of each land use’s assessment in relation to the total assessment is also shown below.

**TABLE 8 - SUMMARY OF ASSESSMENTS BY LAND USE**

<b>Land Use</b>	<b>Approximate 2018-19 Total Assessments by Land Use</b>	<b>Assessments by Land Use as a % of the Total District Assessments</b>
Residential (Single Family, Multi-Family, Condo and Mobile Home)	\$526,670	75%
Nonresidential (Commercial, Industrial)	\$132,672	19%
Nonprofit (Churches)	\$3,023	0%
Government (Schools, City Property)	\$44,162	6%
Vacant	\$375	0%
Approximate 2018-19 Assessments to Be Collected	\$706,901	100%

Residential properties comprise 75% of the District assessment amount, the remaining property types comprise 25% of the total District assessment amount.

## **PART D**

### **ASSESSMENT DIAGRAM**

A diagram showing the exterior boundaries of the District, the boundaries of any zones within the Assessment District and the lines and dimensions of each lot or parcel of land within the District is on file in the Office of the City Clerk and incorporated herein by reference.

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Orange for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

A reduced copy of the City of Garden Grove Park Maintenance District Map is provided on the following page.

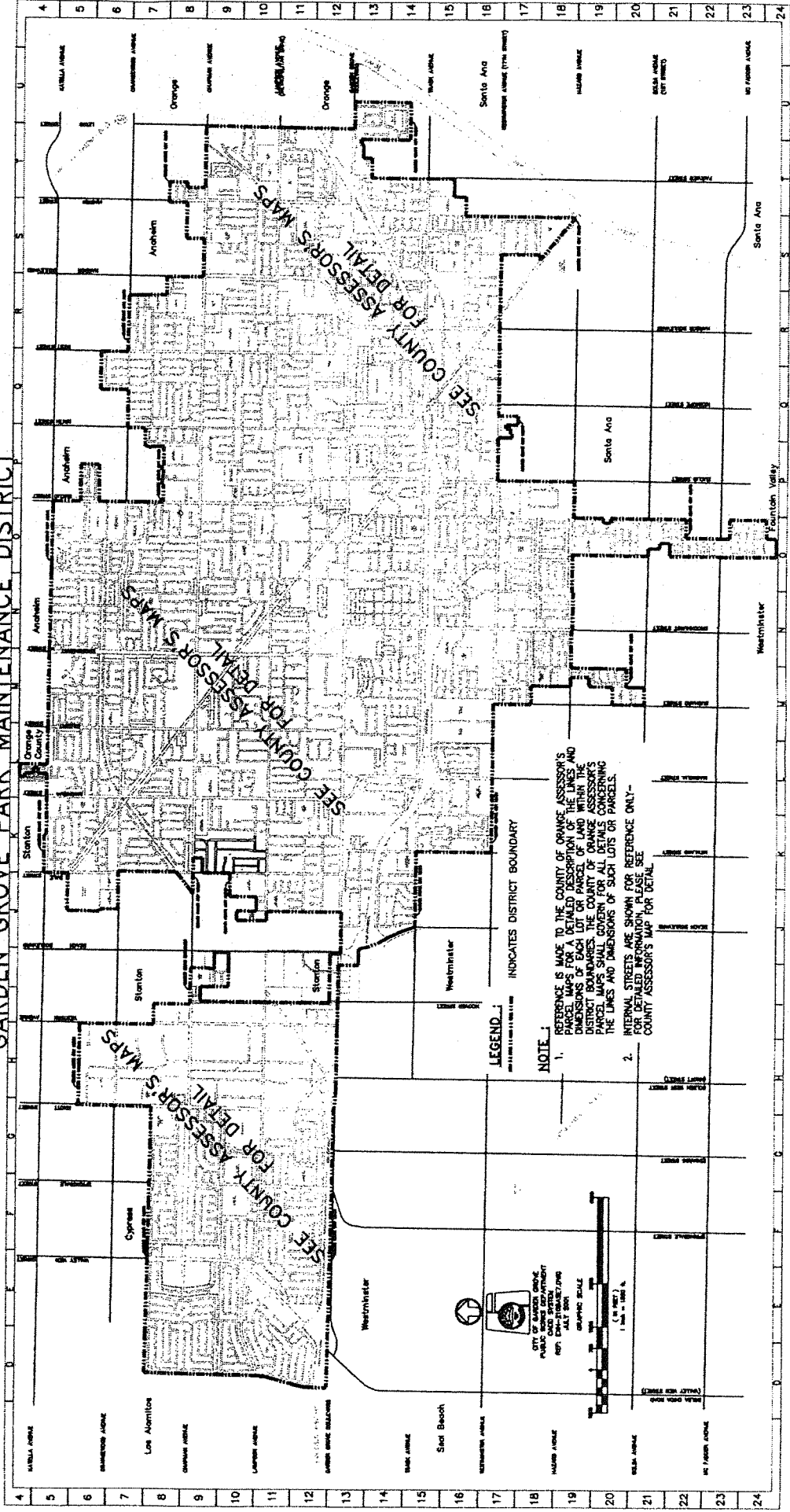
## **PART E**

### **ASSESSMENT ROLL**

The total proposed assessment for Fiscal Year 2018-19 and the amount of the total proposed assessment apportioned to each lot or parcel within the District, as shown on the latest assessment roll at the Orange County Assessor's Office, are contained in the Assessment Roll on file in the Office of the City Clerk of the City of Garden Grove, which is incorporated herein by reference.

The description of each lot or parcel is part of the records of the Assessor of the County of Orange and these records are, by reference, made part of this Report.


# GARDEN GROVE PARK MAINTENANCE DISTRICT



**LEGEND:**  
 - - - - - INDICATES DISTRICT BOUNDARY

**NOTE:**

1. REFERENCE IS MADE TO THE COUNTY OF ORANGE ASSESSOR'S PARCEL MAPS FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL OF LAND WITHIN THE DISTRICT BOUNDARIES. THE COUNTY OF ORANGE ASSESSOR'S MAPS SHOW THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.
2. INTERNAL STREETS ARE SHOWN FOR REFERENCE ONLY. COUNTY ASSESSOR'S MAP FOR DETAIL.

  
 CITY OF GARDEN GROVE  
 PUBLIC WORKS DEPARTMENT  
 1001 EAST STANLEY AVENUE  
 GARDEN GROVE, CA 92647  
 JULY 2001  
 GRAPHIC SCALE  
 1" = 100'

(SCALE ON OTHER SIDE OF SHEET)  
 SEE COUNTY ASSESSOR'S MAP FOR DETAIL