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PRELIMINARY ENGINEER'S REPORT

NAPA COUNTY CSA NO. 3

FIRE PROTECTION AND STREET
MAINTENANCE ASSESSMENT DISTRICT

Fiscal Year: 2023-24

April 25, 2023

Public Finance
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NAPA COUNTY



PRELIMINARY ENGINEER'S REPORT COUNTY SERVICE AREA NO. 3 FIRE PROTECTION AND STREET MAINTENANCE ASSESSMENT DISTRICT

Prepared for:

Napa County Board of Supervisors

1195 3rd Street

Napa, CA 94559

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SECTION I CERTIFICATES

I CERTIFICATES

The undersigned respectfully submits the enclosed report as directed by the Board of Supervisors.

Dated: _____

Stephen A. Runk, P.E.
License Number: C23473

Date

I HEREBY CERTIFY that the enclosed Engineer's Report was filed with me on the _____
day of _____, 2023.

Neha Hoskins, Clerk of the Board
Napa County, California

Date

I HEREBY CERTIFY that the enclosed Engineer's Report was approved and confirmed by
the Board of Supervisors, County of Napa, California, on the _____ day of
_____, 2023.

Neha Hoskins, Clerk of the Board
Napa County, California

Date

II ENGINEER'S STATEMENT

This Report is prepared, as directed by the Napa County Board of Supervisors, pursuant to Article XIID of the State Constitution (Proposition 218).

The proposed public improvements and services will provide enhanced fire protection and increased street lighting, street sweeping, and median landscaping to Napa County's County Service Area No. 3 ("CSA No. 3").

An estimated budget for the proposed improvements and services is set forth in Section V. Beginning FY 2024-25, the assessment rates may be subject to an annual increase by a percentage equal to the Bureau of Labor Statistics ("BLS") Consumer Price Index ("CPI") for the San Francisco-Oakland-Hayward area. Funding for the proposed improvements and services is derived from a property-based assessment of each parcel within CSA No. 3. A detailed description of the methodology for determining the special benefit assessment for each parcel is set forth in Section VI.

WHEREAS, on May 16, 2023 the Board of Supervisors of Napa County ("County"), pursuant to Article XIID of the State Constitution (Proposition 218), adopted its resolution ("Resolution") initiating proceedings for the levy of Fiscal Year ("FY") 2023-24 assessments against properties in CSA No. 3 to fund the maintenance, installation, and operation of public improvements and services that will provide enhanced fire protection services and increased street lighting, street sweeping, and median landscaping to CSA No. 3.

WHEREAS, the Resolution designates DTA as Assessment Engineer and directed the Assessment Engineer to prepare and file a report ("Engineer's Report") pursuant to Article XIID of the California Constitution ("Proposition 218");

WHEREAS, Proposition 218 requires that the Engineer's Report contain the following:

- Plans and specifications of the improvements and services;
- An estimate of the costs of the improvements and services;
- A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the improvements and services;
- A diagram showing the benefit zones of all the parcels of real property within CSA No. 3; and
- An assessment roll, showing the amount proposed to be specially assessed against each parcel of real property within this assessment district.

NOW THEREFORE, the undersigned, acting as an agent for DTA, Assessment Engineer for CSA No. 3, by virtue of the power vested under Proposition 218 and the order of the County, hereby submits this Engineer's Report and makes the following assessment to cover the portion of the estimated costs of the improvements and services, including the incidental

costs and expenses, to be paid by CSA No. 3.

The net assessment in FY 2023-24 is summarized in **Table 1** below.

Table 1: Proposed Assessment Budget FY 2023-24

Improvement Item	Budget Amount FY 2023-24
Fire Protection	\$494,537
Street Lighting	\$30,000
Street Sweeping	\$20,000
Median Landscaping	\$55,000
Administration	\$35,000
Total	\$634,537

DTA does hereby assess the net amount to be assessed upon all assessable lots or parcels of land within CSA No. 3 by apportioning the amount allocable among the several lots or parcels of each in proportion to the estimated special benefits to be received by each such lot or parcel from the improvements and services, as more particularly set forth in the list attached as **Appendix A** ("FY 2023-24 Assessment Roll") and by this reference made as part of this Engineer's Report. Reference is hereby made to the Benefit Zone Diagrams in **Appendix B** for a more particular description of the properties within CSA No. 3. Each parcel of land assessed is described on the Assessment Roll by reference to its parcel number as shown on the Napa County Assessment Roll.

David Taussig and Associates, Inc. d/b/a DTA

Stephen A. Runk, P.E.
License Number: C23473

Date

III ANNUAL UPDATE

CSA No. 3's authority to collect assessments for enhanced fire protection, street lighting, street sweeping, and median landscaping services for 25 years expired on June 30, 2022. On July 18, 2023, pursuant to Proposition 218, property owners within CSA No. 3 will vote on whether to:

1. Backdate the proposed assessment to June 30, 2022, of which funds already collected will be used only for service and repairing and upgrading street infrastructure within CSA No. 3;
2. Authorize the levy of the proposed assessment to continue providing enhanced fire protection services for 2.5 firefighters (in addition to the baseline 9.0 firefighters, which is covered by the County);
3. Authorize the levy of the proposed assessment to continue providing increased street lighting, street sweeping, and median landscaping services at rates that will allow for services to be provided at an appropriate level; and
4. Authorize the concept of cost-of-living increases for future years using the Bureau of Labor Statistics ("BLS") Consumer Price Index ("CPI") for the San Francisco-Oakland-Hayward area on an annual basis as the mechanism for fire protection, street lighting, street sweeping, and median landscaping services.

Property owners were mailed letters on March 31, 2023, which provided details on the proposed assessments above. As of the date of this Engineer's Report, the County has received no feedback from property owners related to proposed item 2 above. As such, it may be determined that there is not enough interest to continue providing enhanced fire protection services; however, the proposed budget, tax rates, and methodology have been outlined in this Engineer's Report to provide the Board of Supervisors with a detailed overview of all possible scenarios.

If approved by property owners on July 18, 2023, the assessment methodology will continue until the Board of Supervisors has determined that funding for these services is no longer needed.

Since the approval of last year's Engineer's Report, CSA No. 3 has added 80,584 square feet of developed facilities. If approved July 18, 2023, the FY 2023-24 maximum fire assessment for developed square footage excluding warehousing will be \$0.134 per building square foot, the maximum warehouse fire assessment will be \$0.086 per building square foot, and the maximum vacant fire assessment will be \$22.740 per acre.



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SECTION IV DESCRIPTION OF IMPROVEMENTS AND SERVICES

IV DESCRIPTION OF IMPROVEMENTS AND SERVICES

Napa County plans to continue to provide enhanced fire protection services, as well as increased street lighting, street sweeping, and median landscaping for those properties within CSA No. 3. CSA No. 3 is segregated into three (3) benefit zones each receiving different types of property-related improvements and services. The Benefit Zone Diagrams attached as **Appendix B** depict the developed parcels with CSA No. 3. A parcel's assessment in each zone is calculated based on the benefits that parcel will receive from the property-related improvements and services. Zone 1 includes the area west of the Highway 12/Highway 29 intersection out to and including the Airport and is intended to include all the parcels whose access is off Airport Boulevard. This Zone receives street median landscaping and maintenance services. Zone 2 consists of all parcels in CSA No. 3 except for certain parcels off Tower Road which receive fire protection service from the American Canyon Fire Protection District. This Zone receives enhanced fire protection services. Zone 3 consists of all parcels within CSA No. 3. This Zone receives street lighting and street sweeping services.

V ESTIMATE OF COSTS

Section 22569 of the 1972 Act requires the Engineer's Report to contain an estimate of the costs of the improvements and services for FY 2023-24, including estimates of (i) the total costs for improvements and services for FY 2023-24, including incidental expenses, (ii) the amount of any surplus in the improvement fund to be carried over from a previous fiscal year, (iii) the amount of any contributions to be made from sources other than assessments levied pursuant to this part, (iv) the amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements and services to be levied and collected in annual installments, and (v) the net amount to be assessed upon assessable lands within CSA No. 3.

As explained in Section III, based on the lack of feedback received from property owners as of the date of this Engineer's Report, it is likely that the County will not include enhanced fire protection services and the associated costs on the ballot on July 18, 2023. Table 2 below summarizes the proposed vs actual anticipated assessment budget for FY 2023-24.

Table 2: Proposed Assessment Budget FY 2023-24¹

Improvement Item	Prior Year Budget	Budget Amount FY 2023-24 ²	Anticipated FY 2023-24 Levy ³
Fire Protection	\$654,090	\$494,537	-
Street Lighting	\$14,000	\$30,000	\$30,000
Street Sweeping	\$10,000	\$20,000	\$20,000
Median Landscaping	\$28,000	\$55,000 ⁴	\$55,000
Administration	\$22,848	\$35,000	\$35,000
Total	\$728,938	\$634,537	\$140,000

Notes:

1. To keep up with cost-of-living increases, in future fiscal years, fire protection, street lighting, street sweeping, and median landscaping services may be subject to a CPI increase if approved by voters on July 18, 2023.
2. Until June 30, 2023, CSA No. 3 was partially funding costs associated with 11.5 firefighters. Beginning in FY 2023-24, CSA No. 3 would fully fund enhanced fire protection services, or the costs associated with 2.5 additional firefighters, with the remaining 9.0 firefighters covered by alternate funding sources, assuming voter approval on July 18, 2023.
3. Assumes enhanced fire protection services will not be placed on the July 18, 2023, ballot. See Section III for more information.
4. Median landscaping costs include an estimated \$15,000 per year in water supply for landscaping services.

VI METHOD OF APPORTIONMENT

In determining the net amount to be assessed upon parcels within CSA No. 3, Proposition 218 states that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel" where "special benefit" means "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." This section describes the methodology used to calculate the net amount to be assessed on each parcel within CSA No. 3 in proportion to the special benefit conferred on each such parcel.

Determining the proportionate share of special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements and services is the result of a four-step process:

1. Defining the proposed improvements and services;
2. Identifying how each parcel specially benefits from the proposed improvements and services;
3. Determining the amount of the special benefit each parcel receives from the proposed improvements and services; and
4. Apportioning the cost of the proposed improvements and services to each parcel based on the special benefit that each parcel receives from the proposed improvements and services.

A Categories of Benefit

Proposition 218 provides that "an agency shall separate the general benefits from the special benefits conferred on a parcel," where "Special Benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." It is therefore necessary to establish definitions of General Benefit and Special Benefit as such terms relate to the benefit to be derived from the improvements and services.

Local streets are used primarily for direct access to residential and non-residential property. As such, the benefits generated by improvements and services on local streets accrue specially to properties served directly by the local streets, and not generally to properties throughout the County or to the public at large. Accordingly, no benefit from public streetlights or landscaping on local streets is allocable to General Benefit; the public streetlights and landscaping on local streets generate only Special Benefit.

B Benefit Zones

CSA No. 3 is segregated into three (3) benefit zones each receiving different types of property-related improvements and services. The diagram attached in **Appendix B** shows the different benefit zones. A parcel's assessment in each zone is calculated based on the benefits that parcel will receive from the property-related improvements and services. Zone

1 includes the area west of the Highway 12/Highway 29 intersection out to and including the Airport and is intended to include all the parcels whose access is off Airport Boulevard. This Zone receives street median landscaping and maintenance services. Zone 2 consists of all parcels in the CSA No. 3 except for certain parcels off Tower Road, which receive fire protection service from the American Canyon Fire Protection District. This Zone receives enhanced fire protection services. Zone 3 consists of all parcels within CSA No. 3. This Zone receives street lighting and street sweeping services.

C Structural Fire Protection

1. *Proposed Service*

Since voter approval of CSA No. 3 in 1997, the assessments imposed on parcels within Zone 2 of CSA No. 3, along with a County subsidy, have been funding fire protection services to meet the needs of the projected development. The County Fire Station Number 27 (Greenwood Ranch) (the "Station") has provided a basic level of fire prevention and fire protection services to the entire unincorporated County area south of Napa County and has also provided the enhanced level of services within the boundaries of CSA No. 3 since 2009, when the County Fire Department added three (3) additional engineers housed at the Station. This increase in staffing was in response to recommendations from the Insurance Services Organization ("ISO") for minimum staffing and response levels. CSA No. 3 has been charged only for those costs which are over and above what the Countywide Fire Fund is currently paying to serve the southern Napa County area.

A 2023 re-evaluation of fire services for CSA No. 3 has determined that the standard staffing level of service sufficient to provide proper services to the area is 9.0 persons (three firefighters on shift around the clock), as opposed to the current enhanced services of 11.5 persons (four firefighters on shift around the clock). If approved by voters on July 18, 2023, the County will continue to provide the standard level of service of 9.0 firefighters at no cost to property owners within CSA No. 3, with property owners responsible for the costs of continuing to provide enhanced fire protection services, or the staffing of an additional 2.5 firefighters.

County Fire Station Number 27 (Greenwood Ranch, "Station") within CSA No. 3 provides the following benefits:

1. Reduced response times throughout the CSA No. 3 Area;
2. Apparatus which has higher staffing levels (four personnel) than enjoyed by the remainder of the County;
3. Improved fire prevention measures for a reduction of life hazard; and
4. The highest level of response capability possible for emergencies involving hazardous materials by stationing the County's state-of-the-art response unit in the County Service Area.

The Station houses the following resources:

- One (1) Type I, Triple Combination Class A Fire Engine, with a pump capacity of 1,500 gallons per minute ("gpm");
- The County Fire Department hazardous materials response vehicle; and
- One (1) California Department of Forestry and Fire Protection (CAL FIRE) Type III Fire Engine with 500 gpm pump capacity and 500 gallons of water. This engine is staffed with CAL FIRE Firefighters from approximately July through October.

2. *Operation and Maintenance Costs*

Beginning in FY 2023-24, the total annual Station costs to provide a standard level of service will be covered by the Countywide Fire Fund. If approved by voters on July 18, 2023, the County will continue to provide enhanced fire protection services, for which property owners within CSA No. 3 will be responsible for the costs of 2.5 additional firefighters.

3. *Total Annual Fire Service Cost Chargeable to CSA No. 3*

The total annual Station cost chargeable to CSA No. 3 based on the FY 2023-24 budget for enhanced fire services equals \$494,537. **Table 3** illustrates the costs to operate and maintain the Station and the amount allocated to CSA No. 3.

Table 3: Annual Operation and Maintenance Costs for the Airport Fire Station (FY 2023-24)

Item	Total	Countywide Fund	CSA No. 3
Personnel Costs			
2 Fire Captains	\$487,725	\$487,725	-
9.0 Engineers (Standard Services)	\$1,780,334	\$1,780,334	-
2.5 Engineers (Enhanced Services)	\$494,537	-	\$494,537
Unplanned Overtime	\$150,000	\$150,000	-
Subtotal Personnel Costs	\$2,912,596	\$2,418,059	\$494,537
Operating Costs			
Engine Maintenance	\$15,000	\$15,000	-
Travel	\$5,000	\$5,000	-
Utilities	\$20,000	\$20,000	-
Supplies and Misc. Equipment	\$26,000	\$26,000	-
Subtotal Operating Costs	\$66,000	\$66,000	-
Station Maintenance Costs			
Station Maintenance Costs	\$31,000	\$31,000	-
Apparatus Replacement Costs			
Apparatus Replacement Costs	\$43,826	\$43,826	-
CDF Overhead			
Administration Fee @ 12.88%	\$375,375	\$375,375	-
Total Expenses	\$3,428,797	\$2,934,260	\$494,537
Net Allocable Cost to Countywide Fire Fund			\$2,934,260
Net Allocable Cost to CSA No. 3			\$494,537

4. Method of Assessment

The cost of enhanced structural fire protection services is apportioned to each property within CSA No. 3 in proportion to the special benefit each property receives from the increased structural fire protection service. The method used to determine special benefit considers the type of use of the property and a risk classification. The property use and risk classification factors are what the ISO uses in calculating fire insurance premiums for a property.

Specifically, the special benefit considers structure use, construction type, structure size, on-site fire detection and prevention systems (automatic fire alarm, sprinklers, fire extinguisher, etc.), proximity to other structures, and the amount of water required for fire suppression. These factors are considered for each property and a

Fire Protection Equivalent Unit ("FPEU") is calculated for each property. The total of all FPEUs is determined and divided into the structural fire protection increased service budget to determine the assessment per FPEU. Each property's fire protection assessment is then determined by multiplying the property FPEU by the assessment amount per FPEU.

For warehouse buildings, the maximum assessment is reduced based upon size. Warehouse space in excess of 30,000 square feet is calculated at 60% of the maximum.

Therefore, each year each property's fire protection assessment will be calculated according to the formula described in this section.

The specific calculation methodology is as follows:

5. General

The "Napa County Structural Fire Protection Standards, May 14, 1992" ("Protection Standard") considers the same risk classification factors. The structural fire protection benefit determination method uses the Protection Standard methodology to calculate required fire flow which is then used to calculate the FPEU for each property. The Protection Standard considers structure use, structure size, type of construction, on-site detection and prevention systems, proximity to other structures, and the required fire flow.

6. Structure Use

The Protection Standard first considers the occupancy hazard, i.e., the use that takes place within the structure. The Protection Standard categorizes all uses into five (5) hazard occupancy classifications: Light Hazard, Low Hazard, Moderate Hazard, High Hazard, and Severe Hazard. The classifications range from a 7, Light Hazard, to a 3, Severe Hazard.

The Light Hazard category, classification 7, includes such uses as dwelling units, schools, hospitals, office buildings, and hotels/motels. These types of uses are considered to have a low fire risk hazard.

The Low Hazard category, classification 6, includes such uses as bakeries, breweries, churches, wineries, cement plants, and gasoline service stations. These types of uses are considered to have a relatively low fire risk hazard.

The Moderate Hazard category, classification 5, includes such uses as pharmaceutical manufacturing plants, metalworking shops, restaurants, unoccupied buildings, and printing and publishing plants. These types of uses are considered to have a moderate fire risk hazard.

The High Hazard category, classification 4, includes such uses as freight terminals, paper and pulp mills, building materials, repair garages, and warehouses. These

types of uses are considered to have a relatively high fire risk hazard.

The Severe Hazard category, classification 3, includes such uses as aircraft hangars, distilleries, feed and grist mills, explosives and pyrotechnics manufacturing and storage, and sawmills. These types of uses are considered to have the highest fire risk hazard.

Note: if a structure has an employee ratio greater than 1 employee per 1,000 square feet for total structure size, then that structure's classification will change by 2 classification levels, e.g. from a classification 7 to a classification 5.

7. Construction Type

The next item the Protection Standard considers in determining the required fire flow is construction classification. This classifies the type of building construction. The Protection Standard categorizes all construction types into four construction classifications: Fire Resistive, Noncombustible, Ordinary, and Wood Frame. The classifications range from 0.5 for Fire Resistive construction to 1.5 for Wood Frame construction.

The Fire Resistive building, classification 0.5, is constructed of noncombustible materials, e.g. reinforced concrete, brick, stone, metal etc., and has metal members fireproofed, with major structural members designed to withstand collapse and to prevent the spread of fire.

The Noncombustible building, classification 0.75, has all structural members, including walls, floors and roof made of noncombustible materials but does not qualify under the Fire Resistive classification. This classification also includes heavy timber construction in which walls are masonry, columns are 8-inch wood supports, floors are 3-inch tongue and grooved plank, roof decks are 2-inch tongue and grooved plank, and wood beams and girders are at least 6-inches wide and 10-inches deep.

The Ordinary construction, classification 1.0, is any structure that has exterior masonry walls or other noncombustible material, in which the other structural members are wholly or partly of wood or other combustible material.

The Wood Frame, classification 1.5, is any structure in which the structural members are wholly or partly of wood or other combustible material and the construction does not qualify as ordinary construction.

8. Methodology

The methodology to determine the FPEU and property assessments uses the same equation that the Protection Standard sets forth to determine the required fire flow.

First, the Protection Standard determines the structures required minimum fire protection water storage supply by dividing the total structure cubic feet by the

Occupancy Hazard Classification and multiplying that answer by the Construction Classification Number. For example, a single structure without exposure hazards such as a sprinklered Noncombustible warehouse with 150,000 cubic feet has an Occupancy Hazard Classification of 4 and a Construction Classification of 0.75. Therefore, the equation would be:

$$(150,000/4) \times 0.75 = 28,125 \text{ minimum water storage gallons.}$$

Second, the Protection Standard determines the required minimum fire protection fire flow by taking the minimum water storage gallons determined above and matching that number with the required fire flow. **Table 4** below lists the required fire flows based on the fire protection water storage gallons.

Table 4: Fire Flow Per Storage Gallons

Fire Protection Water Storage Gallons	Required Fire Flow
Up to 2,499	250
2,500 to 9,999	500
10,000 to 19,999	750
20,000 to 60,000	1,000

If the fire protection water storage is greater than 60,000 gallons, then the equation to determine the minimum required fire flow is as follows:

1. For Light and Low Hazard Occupancies divide the fire protection water storage gallons by 60;
2. For Moderate Hazard Occupancies divide the fire protection water storage gallons by 45; and
3. For High and Severe Hazard Occupancies divide the fire protection water storage gallons by 30.

For sprinklered buildings, the Protection Standard applies a 40% reduction to required building fire flows. Therefore, the required fire flow for the building described above would be 600 gallons per minute, i.e., 28,125 gallons of water storage requires 1,000 gpm fire flow non-sprinklered, but a 40% reduction is applied being sprinklered the required fire flow is 600.

To determine the FPEU requires identifying the lowest required fire flow and using that fire flow as the denominator for all other property fire flows. The total FPEUs are then divided into the structural fire protection extended service budget to determine the amount per FPEU. Each property's fire protection assessment is then determined by multiplying that property's FPEU by the amount per FPEU.

Undeveloped properties benefit from increased fire protection services. By locating a fire station closer to properties allows the fire department to respond quickly to any fires that arise on vacant property.

9. Fire Assessment Adjustments

In 1997, the CSA No. 3 property owners approved the use of the ENR CCI for the San Francisco area on an annual basis as the mechanism for the CSA to maintain the cost-of-living increases for fire protection services. On July 18, 2023, property owners will vote to instead subject the assessment rates to an annual increase by a percentage equal to the Bureau of Labor Statistics ("BLS") Consumer Price Index ("CPI") for the San Francisco-Oakland-Hayward area. If approved by voters, the FY 2023-24 maximum fire assessment for developed square footage excluding warehousing will be \$0.134 per building square foot, the maximum warehouse fire assessment will be \$0.086 per building square foot, and the maximum vacant fire assessment will be \$22.740 per acre.

D Street Maintenance Services

Street maintenance is another service the County will continue to provide within CSA No. 3. A 2023 re-evaluation of these services determined that over time, with inflation and supply chain issues, CSA No. 3 has been unable to attract vendors for some of these services and unable to pay present vendors to perform these services at an appropriate level. The ceilings also have not allowed for the periodic repair, replacement, and upgrades of aging streetlights, trees, and vegetation. On July 18, 2023, property owners will vote to remove the ceilings and revise the budget, adjusted annually by CPI, to provide an appropriate level of services. These services include increased street lighting, street sweeping and median landscaping maintenance, all of which are explained in detail below.

1. Street Lighting

The County Road Department pays the costs of the intersection lights and CSA No. 3 pays for the midblock lights. The lights are 5800 Lumen lights on PG&E rate schedule LS 1A high pressure sodium vapor lamps, for which the current monthly rate is about \$12.00 per light. This rate structure includes energy costs and maintenance. The estimated budget for costs associated with street lighting for FY 2023-24 is projected to be \$30,000.

2. Street Sweeping

The County Road Department currently estimates street sweeping services to cost \$20,000 per year. Future road development will increase monthly street sweeping costs. Planned frequency of street sweeping (monthly) may be reduced if actual experience shows that a reduced interval would suffice. The estimated budget for costs associated with street sweeping for FY 2023-24 is \$20,000.

3. Median Landscaping

CSA No. 3 assessments provide for maintenance of landscaped medians in Airport Boulevard, Devlin Road, and Gateway Road West. The estimated budget for costs associated with landscaping and water supply for these services for FY 2023-24 is projected to be \$55,000.

Table 5 below summarizes the CSA No. 3 street maintenance budget for FY 2023-24.

Table 5: CSA No. 3 Street Maintenance Budget

Maintenance Service	FY 2023-24 Budget
Street Lighting	\$30,000
Street Sweeping	\$20,000
Median Landscaping ¹	\$55,000
Total	\$105,000

Notes:

1. Median Landscaping costs include an estimated \$15,000 per year in water supply for landscaping services.

4. Method of Assessment

The cost of street lighting improvements, street sweeping, and median landscaping is apportioned to each property within CSA No. 3 in proportion to the special benefit each property receives from the improvements. These improvements benefit all properties in relation to their building size, linear street frontage, and daily vehicle trip ends by their land use type as explained in detail below. Using these three (3) special benefit factors takes into consideration the different amount of demand each parcel will place on the street maintenance improvements. Each of these benefit factors is weighted equally, that is, each receives a weighted factor of one-third.

Building square footage reflects the highest and best use of the property. The larger the building the more business, warehousing or manufacturing the parcel can have. Smaller buildings benefit to a lesser degree than larger size buildings. Therefore, each parcel receives one-third of the special benefit from the street maintenance improvements in relationship to its building size.

Linear street frontage determines how much of each parcel's frontage demands for the street maintenance improvements. The longer the linear street frontage the greater the demand for the street maintenance improvements, and thus, the greater the special benefit from the street maintenance improvements. A parcel with a longer linear street frontage receives greater benefit from the street maintenance services.

Daily vehicle trip ends, as determined by each parcel's developed land use type, indicate how much traffic each parcel generates on the road system, and thus, how

much that parcel requires for maintaining the roadway system. **Table 6** below lists the number of daily trip ends per land use type per 1,000 square feet of building size.

Table 6: Daily Trip Ends per Land Use Type

Land Use Type	ITE Daily Trip Ends, 1,000 sq. ft. of Bldg.
Office	24.60
Commercial	4.80
Warehouse	4.88
Manufacturing	6.97
Airport	55.00
Hotel	8.23 (per Room)
Restaurant	16.26
Flea Market	70.13
Vacant	0.00

5. Calculation

To calculate each parcel's assessment for the street maintenance portion of the budget requires determining which Benefit Zone each parcel is in and then calculating each parcel's proportionate share of the three benefit factors described above.

Every parcel within CSA No. 3 receives benefit from the street lighting and street sweeping portion of the budget. Therefore, each parcel's assessment for these two improvements is determined by calculating each parcel's proportionate share of its building size to 7,260,161 square feet (the total building square footage within the CSA No. 3), plus its linear street frontage to 76,994 feet (total linear street frontage within CSA No. 3), plus its estimated daily vehicle trip ends to 58,431 trips (total estimated daily vehicle trip ends generated within CSA No. 3).

Parcels within Zone 1, whose access is from Airport Boulevard, Devlin Road and Gateway Road West, benefit from the landscaping improvements, and thus, are responsible for that portion of the budget. The calculation method is the same for street lighting and street sweeping services. The total building area within Zone 1 is 5,515,760 square feet; the total street frontage within Zone 1 totals 49,372 feet; and the total number of estimated daily vehicle trip ends equals 41,439 trips.

To calculate each parcel's assessment for the administration portion of the budget is determined by calculating each parcel's percentage of the total budget for street lighting, street sweeping, and median landscape maintenance, and multiplying that percentage amount by the administration portion of the budget.



SECTION VII PRELIMINARY ASSESSMENT ROLL

VII PRELIMINARY ASSESSMENT ROLL

The Assessment Engineer has prepared a Preliminary Assessment Roll for CSA No. 3 as required by Proposition 218, based upon the assessment methodology described in this Engineer's Report. The Preliminary Assessment Roll includes the net total assessment for FY 2023-24 and shows the FY 2023-24 total assessment amount and amounts for fire protection and street maintenance, Assessor's Parcel Number ("APN"), and owner name for each parcel in CSA No. 3. The Assessment Roll is shown in **Appendix A**. Reference is hereby made to the Napa County Assessment Roll for a description of the parcels within CSA No. 3.

APPENDIX A

Napa County
Preliminary Engineer's Report
CSA No. 3



**FY 2023-24 PRELIMINARY
ASSESSMENT ROLL**

Owner Name	APN	Fire Protection Preliminary Assessment Amount	Street Maint. Preliminary Assessment Amount	Total Preliminary Assessment Amount
NAPA COUNTY OF	057-050-009	\$14,292.35	\$1,661.69	\$15,954.04
SKM NAPA LLC	057-060-010	\$140.98	\$579.20	\$720.18
NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY	057-090-060	\$3,828.31	\$216.19	\$4,044.50
ALBERTSON KAREN E TR	057-100-018	\$1,749.31	\$216.63	\$1,965.94
NAPA POINTE 1 LP	057-100-021	\$3,940.93	\$699.51	\$4,640.44
600 TOWER ROAD HOLDINGS LLC	057-110-025	\$511.45	\$50.02	\$561.47
NAPA CITY OF	057-110-049	\$41.19	\$66.67	\$107.86
NAPA CITY OF	057-110-052	\$23.12	\$86.16	\$109.29
NAPA CITY OF	057-110-065	\$31.56	\$152.11	\$183.67
NAPA CITY OF	057-110-066	\$25.66	\$133.63	\$159.29
NAPA CITY OF	057-110-067	\$3,638.72	\$282.86	\$3,921.58
NAPA CITY OF	057-110-068	\$94.86	\$66.67	\$161.54
NIELSON GEORGE S & DIANN M TR	057-151-020	\$15.19	\$72.16	\$87.35
ROSSMILLER SCOTT TR	057-151-021	\$405.11	\$44.10	\$449.21
FDM VENTURES LLC ETAL	057-151-023	\$2,021.35	\$273.41	\$2,294.75
COMPLETE WELDERS SUPPLY	057-151-026	\$710.67	\$157.99	\$868.66
KOWALESKI MICHAEL S TR	057-151-027	\$470.64	\$85.24	\$555.88
SEGUIN MOREAU NAPA COOPERAGE INC	057-151-028	\$3,643.16	\$289.24	\$3,932.39
HALF DOZEN HOLDINGS LLC	057-151-029	\$640.48	\$182.05	\$822.54
147 CAMINO ORUGA LLC	057-151-030	\$788.75	\$166.76	\$955.51
SACRAMENTO BUILDERS EXCHANGE INC	057-151-031	\$1,139.38	\$185.01	\$1,324.39
MK WAREHOUSE LLC	057-152-001	\$1,545.20	\$219.45	\$1,764.65
BARBOUR VINEYARDS LLC	057-152-004	\$696.79	\$205.39	\$902.18
RICKARD DONALD J & GLASS KATHY L TR	057-152-007	\$711.78	\$148.96	\$860.74
NAPA VALLEY COMMUNITY HOUSING	057-152-009	\$428.41	\$83.65	\$512.06
BIN TO BOTTLE LLC	057-152-012	\$1,811.86	\$243.53	\$2,055.39
BIN TO BOTTLE LLC	057-152-013	\$2,339.73	\$159.89	\$2,499.62
110 CAMINO ORUGA LLC	057-152-014	\$2,010.17	\$146.27	\$2,156.44
SOUTH COUNTY NAPA PROPERTIES LP	057-152-015	\$1,519.17	\$107.89	\$1,627.06
SOUTH COUNTY NAPA PROPERTIES LP	057-152-016	\$239.62	\$45.70	\$285.33
SOUTH COUNTY NAPA PROPERTIES LP	057-152-017	\$1,265.98	\$95.58	\$1,361.56
PACIFIC BELL TELEPHONE COMPANY	057-190-006	\$1,750.90	\$410.23	\$2,161.13
DOCTORS COMPANY	057-190-009	\$37.64	\$166.54	\$204.18
DOCTORS COMPANY	057-190-014	\$39.67	\$85.72	\$125.39
DOCTORS COMPANY	057-190-015	\$89.63	\$35.21	\$124.84
DOCTORS COMPANY	057-190-016	\$35.11	\$60.61	\$95.72
DOCTORS COMPANY	057-190-017	\$31.23	\$63.50	\$94.72
DOCTORS COMPANY	057-190-018	\$30.89	\$68.98	\$99.87
PEJU PROVINCE WINERY	057-190-019	\$1,836.37	\$203.24	\$2,039.61
PEJU PROVINCE WINERY	057-190-020	\$493.43	\$118.49	\$611.92
DOCTORS COMPANY	057-190-021	\$7,251.71	\$1,618.12	\$8,869.83
RANG DONG JOINT STOCK COMPANY	057-190-023	\$4,727.95	\$429.46	\$5,157.41
LOWENBERG ASSOCIATES LP ETAL	057-190-024	\$9,937.63	\$1,184.78	\$11,122.41
LOWENBERG ASSOCIATES LP ETAL	057-190-025	\$9,097.53	\$845.42	\$9,942.95
DVINE INVESTMENTS LLC	057-200-002	\$1,987.14	\$596.46	\$2,583.60
M&J LAND INVESTMENTS LLC	057-200-003	\$1,915.83	\$596.28	\$2,512.11
AIRPORT BOULEVARD REALTY LLC	057-200-024	\$17,627.55	\$5,535.66	\$23,163.21
VINUM CELLARS INC	057-200-028	\$322.06	\$521.64	\$843.70
RPE PLUM LLC ETAL	057-200-030	\$1,640.70	\$359.06	\$1,999.77
AKV PROPERTIES LLC	057-200-031	\$1,458.40	\$333.36	\$1,791.77
RPE PLUM LLC ETAL	057-200-032	\$1,640.70	\$359.06	\$1,999.77
A&J INVESTMENTS LLC	057-200-033	\$1,215.34	\$299.09	\$1,514.43
NAPA OFFICE LLC	057-200-039	\$73.09	\$70.54	\$143.62
REDWOOD CREDIT UNION	057-200-040	\$1,510.75	\$577.26	\$2,088.01
REDWOOD CREDIT UNION	057-200-041	\$10,586.56	\$4,620.07	\$15,206.63

MOSHER DENNIS J & VIRGINIA L TR	057-210-013	\$4,447.32	\$1,007.10	\$5,454.42
ADVANCED PRESSURE TECHNOLOGY	057-210-016	\$7,432.71	\$1,750.02	\$9,182.74
560 TW LLC	057-210-018	\$4,287.71	\$788.68	\$5,076.39
DDHQ LLC	057-210-022	\$2,553.97	\$1,269.77	\$3,823.74
WINE SERVICE COOPERATIVE	057-210-023	\$3,386.48	\$737.19	\$4,123.66
NAPA GATEWAY LLC	057-210-024	\$24,306.74	\$5,054.21	\$29,360.95
NAPA COUNTY OF	057-210-029	\$303.83	\$0.00	\$303.83
SAFE HARBOR PARTNERS LLC	057-210-032	\$3,760.19	\$881.46	\$4,641.65
CA GATEWAY PARTNERS PHASE II LLC	057-210-037	\$17.39	\$90.13	\$107.52
CA GATEWAY PARTNERS PHASE II LLC	057-210-038	\$28.86	\$195.93	\$224.80
CA GATEWAY PARTNERS LLC	057-210-039	\$56.72	\$0.00	\$56.72
CA GATEWAY PARTNERS LLC	057-210-040	\$36.46	\$0.00	\$36.46
PORTOCORK AMERICA INC	057-210-041	\$5,561.69	\$1,066.26	\$6,627.94
SAFE HARBOR PARTNERS LLC	057-210-044	\$2,793.76	\$813.21	\$3,606.96
PHEZ LLC	057-210-045	\$3,443.45	\$630.46	\$4,073.92
MKD CITY VILLAS LLC	057-210-048	\$4,010.61	\$806.18	\$4,816.79
MKD CITY VILLAS LLC	057-210-049	\$8.44	\$39.19	\$47.63
DEVLIN BUILDING LLC	057-210-050	\$7,760.53	\$1,761.07	\$9,521.61
DEVLIN BUILDING LLC	057-210-051	\$4.22	\$31.35	\$35.57
540 NAPA LLC	057-210-052	\$3,979.62	\$849.48	\$4,829.10
NAPA COUNTY OF	057-210-054	\$4,962.63	\$936.94	\$5,899.56
MERRITT JOHN B JR & BELL ELAINE C	057-210-058	\$2,126.84	\$1,040.45	\$3,167.29
NAPA COUNTY OF	057-210-059	\$44.90	\$0.00	\$44.90
NAPA COUNTY OF	057-210-060	\$354.47	\$208.33	\$562.81
IBEW LOCAL UNION 180 HOLDING COMPANY	057-210-064	\$21.10	\$158.31	\$179.41
E & P PROPERTIES INC	057-210-067	\$6,283.90	\$2,064.65	\$8,348.55
NAPA LH II LLC	057-210-068	\$3.97	\$0.00	\$3.97
NAPA LH II LLC	057-210-069	\$253.19	\$0.00	\$253.19
NAPA LH II LLC	057-210-070	\$271.93	\$0.00	\$271.93
TSION GROUP LLC	057-220-016	\$2,633.23	\$1,287.02	\$3,920.25
WINE SERVICE COOPERATIVE	057-220-019	\$6,711.27	\$1,361.07	\$8,072.34
GATEWAY PARTNERS 1 LLC	057-220-020	\$1,958.65	\$2,107.11	\$4,065.76
M & Y PROPERTIES LLC	057-220-021	\$1,540.20	\$608.37	\$2,148.57
MILPITAS PROPERTIES INC	057-220-023	\$1,650.21	\$1,854.38	\$3,504.59
RMCG LLC	057-220-024	\$1,958.65	\$1,171.11	\$3,129.76
STEELBIRD GHETTO PROPERTIES LLC	057-220-027	\$4,198.33	\$1,177.05	\$5,375.38
C & C REAL ESTATE PARTNERS LLC	057-220-028	\$1,540.20	\$666.57	\$2,206.77
BARREL TEN QUARTER CIRCLE LAND CO INC	057-220-030	\$8,854.76	\$1,456.73	\$10,311.49
SOLANO AND NAPA COUNTIES ELECTRICAL WORKERS	057-220-031	\$1,540.20	\$614.84	\$2,155.04
1562-1570 AIRPORT BOULEVARD LP ETAL	057-220-032	\$6,527.82	\$1,928.93	\$8,456.75
DEUXFILS LLC	057-230-007	\$1,958.65	\$319.00	\$2,277.65
BAILEY CUMMINGS FAMILY LP	057-230-008	\$2,430.67	\$649.15	\$3,079.82
LAFITTE CORK & CAPSULE INC	057-230-009	\$2,785.75	\$184.70	\$2,970.46
LAFITTE CORK & CAPSULE INC	057-230-011	\$993.44	\$85.90	\$1,079.34
HARBERTS GROUP LLC	057-230-012	\$766.68	\$104.77	\$871.45
SILL JEREMY & SHANNON ETAL	057-230-013	\$1,749.31	\$460.53	\$2,209.84
GUERRERA PROPERTIES LLC	057-230-014	\$2,287.13	\$229.57	\$2,516.70
AIRPARK HOLDINGS INC	057-240-001	\$8,292.06	\$2,737.40	\$11,029.46
CARLSEN INVESTMENTS LLC	057-240-002	\$7,257.38	\$2,240.51	\$9,497.89
NAPA AIRPORT CENTER LLC	057-240-003	\$2,898.58	\$1,522.97	\$4,421.55
765 SKYWAY COURT LLC	057-240-004	\$5,487.25	\$1,505.31	\$6,992.55
PLEASANT HILL INDUSTRIAL PARK ASSOCIATES	057-240-005	\$6,320.48	\$1,648.11	\$7,968.59
BIAGI WINE ESTATES LLC	057-240-012	\$16,505.09	\$4,452.00	\$20,957.08
WAGNER PIERCE BLICKER LLC	057-240-014	\$3,038.34	\$586.67	\$3,625.02
ROMBAUER JOAN K TRUST INVESTMENTS LLC ETAL	057-240-015	\$5,175.77	\$1,859.94	\$7,035.71
BIAGI SR LAND LLC	057-240-017	\$22,926.12	\$5,768.24	\$28,694.36
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-018	\$4,162.53	\$1,208.61	\$5,371.14
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-019	\$102.97	\$667.74	\$770.71
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-020	\$110.73	\$387.17	\$497.90
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-021	\$92.33	\$134.80	\$227.13

BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-022	\$97.56	\$54.08	\$151.64
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-023	\$109.21	\$75.24	\$184.45
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-024	\$84.40	\$290.77	\$375.16
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-025	\$84.40	\$282.15	\$366.54
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-026	\$84.90	\$560.37	\$645.28
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-027	\$84.40	\$837.81	\$922.21
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-028	\$84.40	\$554.89	\$639.28
BARREL TEN QUARTER CIRCLE LAND CO INC	057-240-029	\$84.40	\$526.67	\$611.07
BIAGI FOLEY LLC	057-240-030	\$12,389.97	\$4,064.94	\$16,454.91
ROMBAUER VINEYARDS INC	057-240-031	\$1,596.95	\$321.76	\$1,918.72
PD PROPERTIES LLC	057-240-032	\$4,749.78	\$1,231.92	\$5,981.70
AMORIM CORK AMERICA INC	057-250-005	\$2,924.89	\$814.26	\$3,739.15
G3 ENTERPRISES INC	057-250-006	\$64.99	\$218.66	\$283.65
NAPA JAMIESON CANYON LLC	057-250-008	\$10,967.26	\$1,803.35	\$12,770.60
UNITED CEREBRAL PALSY OF THE NORTH BAY INC	057-250-014	\$2,586.24	\$1,061.87	\$3,648.11
TECH WAY 1 LP	057-250-015	\$2,217.99	\$701.61	\$2,919.60
LONG FAMILY ENTERPRISES LLC	057-250-022	\$874.65	\$430.44	\$1,305.09
GATEWAY WINERY LLC	057-250-023	\$21.61	\$119.13	\$140.73
NAPA VALLEY TRANSPORTATION AUTHORITY	057-250-025	\$99.59	\$203.07	\$302.66
V SATTUI WINERY	057-250-028	\$43.21	\$512.85	\$556.06
GATEWAY WINERY LLC	057-250-029	\$186.69	\$623.17	\$809.86
E & P PROPERTIES INC	057-250-030	\$222.81	\$1,044.09	\$1,266.90
E & P PROPERTIES INC	057-250-031	\$75.11	\$269.79	\$344.91
E & P PROPERTIES INC	057-250-032	\$40.68	\$221.35	\$262.03
LAIRD KENNETH E & GAIL TR	057-250-033	\$4,089.97	\$1,428.05	\$5,518.02
FOUR G ENTERPRISES LLC	057-250-035	\$7,342.66	\$1,297.75	\$8,640.41
NAPA VALLEY TRANSPORTATION AUTHORITY	057-250-036	\$36.80	\$242.17	\$278.97
NAPA VALLEY TRANSPORTATION AUTHORITY	057-250-037	\$40.51	\$539.99	\$580.51
HEIRSHIP LLC	057-250-038	\$4,963.74	\$1,465.66	\$6,429.40
CAMPAINHA DALE A	057-260-002	\$455.75	\$64.25	\$520.01
JOHNSTON STEWART	057-260-003	\$577.29	\$81.39	\$658.67
PENSERINI PROPERTIES LLC	057-260-004	\$534.75	\$75.39	\$610.14
WAGNER PAUL C & KATRINA SUSANNE TR	057-260-005	\$445.62	\$62.83	\$508.45
SANNELLA PAUL TR ETAL	057-260-006	\$445.62	\$62.83	\$508.45
P AND G EQUIPMENT LLC	057-270-002	\$43.14	\$7.01	\$50.15
P AND G EQUIPMENT LLC	057-270-003	\$43.14	\$7.01	\$50.15
190 CAMINO ORUGA LLC	057-270-004	\$310.32	\$50.40	\$360.71
190 CAMINO ORUGA LLC	057-270-005	\$310.21	\$50.38	\$360.59
190 CAMINO ORUGA LLC	057-270-006	\$367.13	\$59.62	\$426.76
PORTEOUS LELAND F & MARY L	057-270-007	\$182.00	\$29.56	\$211.55
RBK INVESTMENTS LLC	057-270-008	\$365.92	\$59.43	\$425.34
REICHOW RICHARD ALAN & TRACEY LINN TR	057-270-009	\$345.36	\$56.09	\$401.45
SHARMA RAJIV K & DIMPLE	057-270-012	\$368.85	\$59.90	\$428.76
SHARMA RAJIV K & DIMPLE	057-270-013	\$151.11	\$24.54	\$175.65
HILL SUSAN P TR	057-270-014	\$149.39	\$24.26	\$173.65
HILL SUSAN P TR	057-270-015	\$203.06	\$32.98	\$236.04
KURUCZ ROBERT G JR	057-280-002	\$203.57	\$78.79	\$282.36
BUSBY DAVID	057-280-003	\$217.75	\$84.28	\$302.02
BUSBY DAVID	057-280-004	\$217.75	\$84.28	\$302.02
WESTON BRIAN LEE	057-280-005	\$293.71	\$113.67	\$407.38
PEREZ REYNALDO III	057-280-006	\$203.57	\$78.79	\$282.36
RUISE DENNIS TR	057-280-007	\$202.56	\$78.40	\$280.95
SHINER PROPERTIES LLC	057-280-008	\$248.13	\$96.04	\$344.17
SHINER PROPERTIES LLC	057-280-009	\$250.16	\$96.82	\$346.98
STRONG KENNETH L & LAURIE M TR	057-280-010	\$250.16	\$96.82	\$346.98
FORMACHELLI PROPERTIES LLC	057-280-011	\$250.16	\$96.82	\$346.98
KRUPP BROTHERS VINEYARDS LLC	057-280-012	\$250.16	\$96.82	\$346.98
C R BUILDWORKS INC	057-280-013	\$248.13	\$96.04	\$344.17
SHERWOOD ERIC J	057-290-002	\$212.68	\$87.45	\$300.14
EQUITA LLC	057-290-003	\$243.07	\$99.95	\$343.01

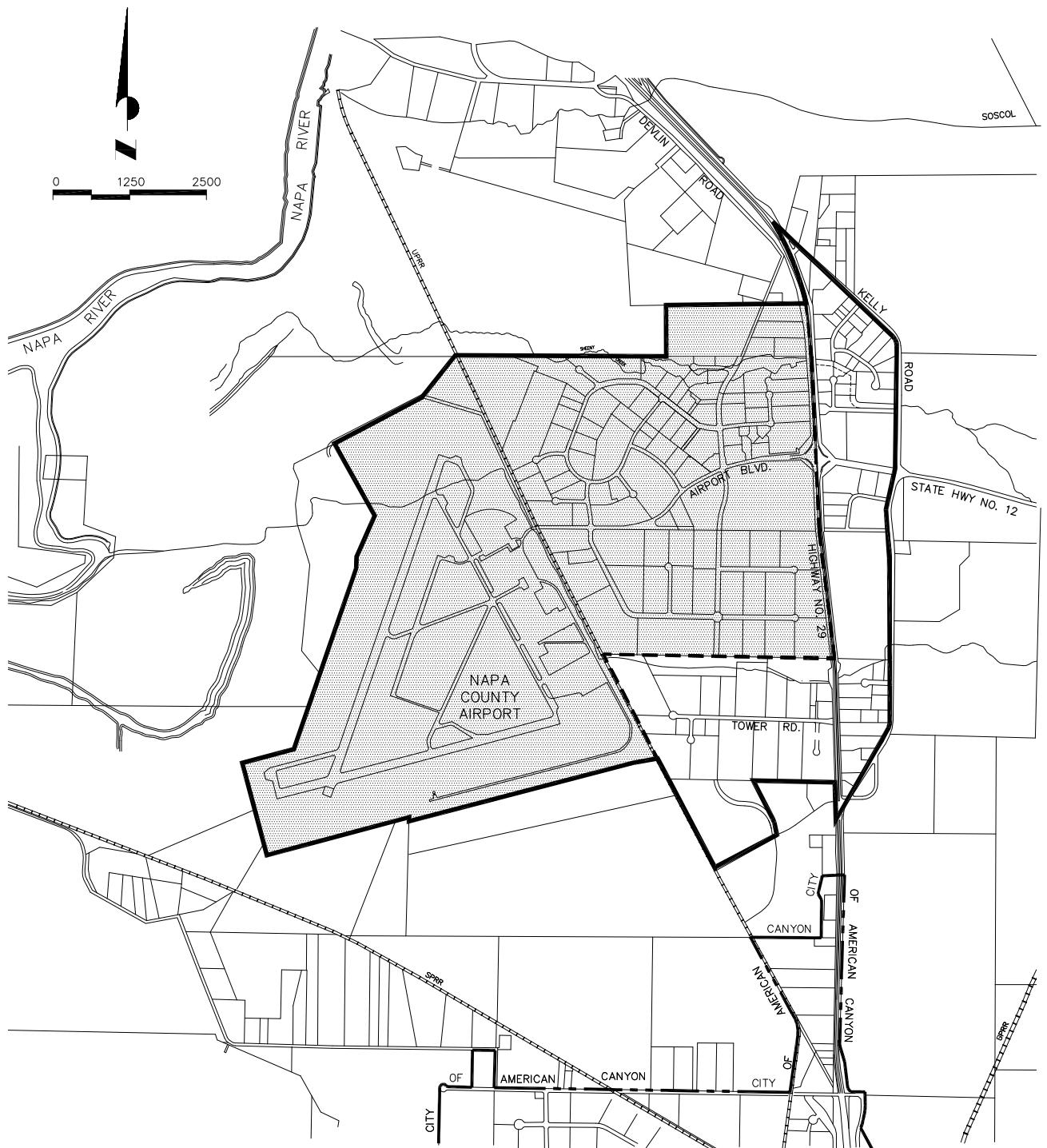
V WINE CELLARS INC	057-290-004	\$243.07	\$99.95	\$343.01
VINO VENTURES LLC	057-290-005	\$243.07	\$99.95	\$343.01
GRiffin EAMON PATRICK & CARLA TR	057-290-006	\$243.07	\$99.95	\$343.01
HEUSCHOBER JERRY & LYNELLE TR	057-290-007	\$243.07	\$99.95	\$343.01
BUSBY ENTERPRISES INC	057-290-008	\$243.07	\$99.95	\$343.01
BLAIR RICHARD E TR	057-290-009	\$243.07	\$99.95	\$343.01
STELNICK TODD & STEFFANIE TR	057-290-010	\$243.07	\$99.95	\$343.01
MCDANIEL ANTHONY TR	057-290-011	\$243.07	\$99.95	\$343.01
RC NAPA LLC	057-290-012	\$243.07	\$99.95	\$343.01
71 SHEEHY COURT LLC	057-290-013	\$212.68	\$87.45	\$300.14
JOHN ANTHONY INVESTMENTS LLC	057-300-002	\$575.06	\$178.54	\$753.60
J3 WINE PARTNERS LLC	057-300-003	\$619.16	\$192.24	\$811.40
J3 WINE PARTNERS LLC	057-300-004	\$640.76	\$198.94	\$839.70
BETTY & DEUCE LLC	057-300-005	\$667.32	\$207.19	\$874.51
D AND O HOLDINGS LLC	057-310-002	\$485.32	\$228.27	\$713.60
SB NAPA LLC	057-310-003	\$220.58	\$103.75	\$324.34
SB NAPA LLC	057-310-004	\$397.01	\$186.75	\$583.76
SB NAPA LLC	057-310-005	\$397.01	\$186.75	\$583.76
SB NAPA LLC	057-310-006	\$220.58	\$103.75	\$324.34
SB NAPA LLC	057-310-008	\$176.43	\$82.99	\$259.42
SB NAPA LLC	057-310-009	\$397.01	\$186.75	\$583.76
SB NAPA LLC	057-310-010	\$573.54	\$269.77	\$843.31
BIAGI NAPA OFFICE LLC	057-310-011	\$220.58	\$103.75	\$324.34
BIAGI NAPA OFFICE LLC	057-310-012	\$132.37	\$62.26	\$194.63
BIAGI NAPA OFFICE LLC	057-310-013	\$352.95	\$166.01	\$518.97
FOXWORTHY MARK A & MONIKA L	057-320-002	\$428.91	\$181.13	\$610.05
RIECHERS PETER & CARLA TR ETAL	057-320-003	\$499.50	\$203.05	\$702.55
RIECHERS PETER & CARLA TR ETAL	057-320-004	\$211.57	\$113.65	\$325.22
RIECHERS PETER & CARLA TR ETAL	057-320-005	\$723.73	\$272.67	\$996.40
RIECHERS PETER & CARLA TR ETAL	057-320-006	\$637.24	\$245.81	\$883.06
RIECHERS PETER & CARLA TR ETAL	057-320-007	\$297.05	\$140.19	\$437.24
RIECHERS PETER & CARLA TR ETAL	057-320-008	\$366.22	\$161.67	\$527.89
RIECHERS PETER & CARLA TR ETAL	057-320-009	\$309.00	\$143.90	\$452.90
RIECHERS PETER & CARLA TR ETAL	057-320-010	\$263.02	\$129.63	\$392.65
RIECHERS PETER & CARLA TR ETAL	057-320-011	\$251.98	\$126.20	\$378.18
SAWYER J CHARLES TR	057-330-002	\$284.79	\$111.73	\$396.52
SAWYER J CHARLES TR	057-330-003	\$286.41	\$112.23	\$398.64
SAWYER J CHARLES TR	057-330-004	\$286.41	\$112.23	\$398.64
SAWYER J CHARLES TR	057-330-005	\$286.41	\$112.23	\$398.64
TRUC SHACK PROPERTIES LLC	057-330-006	\$286.41	\$112.23	\$398.64
TRUC SHACK PROPERTIES LLC	057-330-007	\$286.41	\$112.23	\$398.64
TRUC SHACK PROPERTIES LLC	057-330-008	\$263.93	\$105.25	\$369.18
DRIVON LAURENCE E & DONNA E	057-330-010	\$284.79	\$146.64	\$431.44
DRIVON LAURENCE E & DONNA E	057-330-011	\$286.41	\$147.15	\$433.56
DRIVON LAURENCE E & DONNA E	057-330-012	\$286.41	\$147.15	\$433.56
DRIVON LAURENCE E & DONNA E	057-330-013	\$286.41	\$147.15	\$433.56
DRIVON LAURENCE E & DONNA E	057-330-014	\$286.41	\$147.15	\$433.56
DRIVON LAURENCE E & DONNA E	057-330-015	\$286.41	\$147.15	\$433.56
DRIVON LAURENCE E & DONNA E	057-330-016	\$263.93	\$140.17	\$404.10
NAPA INDUSTRIAL LLC	057-350-001	\$174.70	\$1,691.91	\$1,866.61
NAPA INDUSTRIAL II LLC	057-350-002	\$8.27	\$0.00	\$8.27
NAPA INDUSTRIAL LLC	057-350-003	\$4,784.23	\$963.95	\$5,748.19
NAPA INDUSTRIAL LLC	057-350-004	\$13,735.98	\$2,767.60	\$16,503.58
BENSON INVESTMENTS INC	057-350-006	\$360.55	\$478.54	\$839.08
NCC VENTURE 1 LLC	057-350-007	\$47.09	\$273.09	\$320.18
NCC VENTURE 1 LLC	057-350-008	\$48.95	\$273.09	\$322.04
NCC VENTURE 1 LLC	057-350-009	\$17.05	\$189.10	\$206.15
NCC VENTURE 1 LLC	057-350-010	\$4.90	\$0.00	\$4.90
NCC VENTURE 1 LLC	057-350-011	\$81.19	\$32.09	\$113.28
NCC VENTURE 1 LLC	057-350-012	\$4,962.16	\$1,426.50	\$6,388.66

NCC VENTURE 1 LLC	057-350-013	\$4,884.78	\$978.79	\$5,863.58
NCC VENTURE 1 LLC	057-350-014	\$15,496.45	\$1,873.41	\$17,369.87
HARDING NELSON & MINDY K TR ETAL	057-110-004	\$0.00	\$734.39	\$734.39
NAPA VALLEY PETROLEUM INC	057-110-006	\$0.00	\$134.18	\$134.18
HARDING THOMAS H & LADONNA TR	057-110-007	\$0.00	\$86.83	\$86.83
MCDONALD JOHN A & SHARON L TR ETAL	057-110-014	\$0.00	\$7.04	\$7.04
TOWER ROAD INVESTORS LLC	057-110-016	\$0.00	\$169.22	\$169.22
MCDONALD JOHN A & SHARON L TR ETAL	057-110-017	\$0.00	\$33.30	\$33.30
TOWER ROAD PARTNERS LLC	057-110-018	\$0.00	\$155.77	\$155.77
TOWER ROAD PARTNERS LLC	057-110-019	\$0.00	\$152.43	\$152.43
HEGARTY MICHAEL ROBERT	057-110-023	\$0.00	\$98.27	\$98.27
LAURITSEN ROBERT ETAL	057-110-024	\$0.00	\$160.25	\$160.25
OWENS CORNING MASONRY PRODUCTS LLC	057-110-027	\$0.00	\$290.20	\$290.20
TOWER ROAD WINERY CO-OP	057-110-028	\$0.00	\$1,079.46	\$1,079.46
HARDING THOMAS H & LADONNA TR	057-110-032	\$0.00	\$70.42	\$70.42
HARDING HARRY AND SONS	057-110-033	\$0.00	\$44.45	\$44.45
FOLEY PRODUCTS COMPANY LLC	057-110-037	\$0.00	\$308.31	\$308.31
HARDING NELSON & MINDY K TR ETAL	057-110-039	\$0.00	\$92.73	\$92.73
HARDING THOMAS H & LADONNA TR	057-110-041	\$0.00	\$66.67	\$66.67
TOMHAR INC	057-110-042	\$0.00	\$145.07	\$145.07
DEBRUIN MARJORIE ELAINE	057-110-043	\$0.00	\$62.25	\$62.25
CAMPBELL PAUL C & MARY M TR	057-110-044	\$0.00	\$65.81	\$65.81
HARRY HARDING & SONS INC	057-110-059	\$0.00	\$138.41	\$138.41
HARRY HARDING AND SONS INC	057-110-061	\$0.00	\$22.15	\$22.15
TOMHAR INC	057-110-063	\$0.00	\$77.88	\$77.88
TOMHAR INC	057-110-064	\$0.00	\$90.00	\$90.00
SKIHAWK DEVELOPMENT COMPANY	057-110-069	\$0.00	\$1,389.22	\$1,389.22
OWENS CORNING MASONRY PRODUCTS LLC	057-110-070	\$0.00	\$868.91	\$868.91
Total:		\$478,890.20	\$137,794.62	\$616,684.87

APPENDIX B

Napa County
Preliminary Engineer's Report
CSA No. 3

BENEFIT ZONE DIAGRAMS



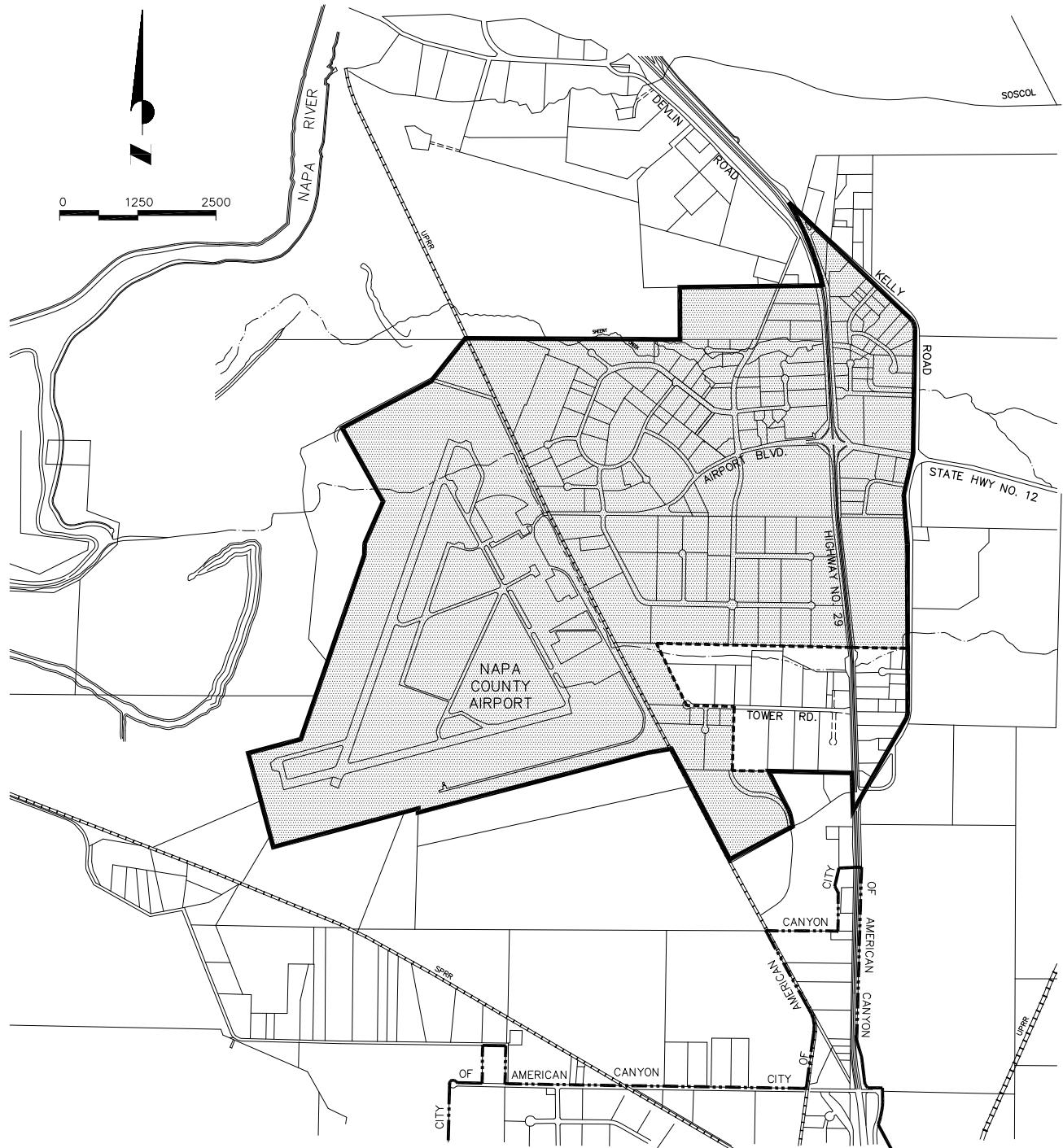
COUNTY OF NAPA COUNTY SERVICE AREA 3 ASSESSMENT DISTRICT BENEFIT ZONE 1

LEGEND

- CSA 3 ASSESSMENT DISTRICT BOUNDARY
- - - ZONE BOUNDARY
- ZONE 1 - STREET LANDSCAPING

APRIL 2019





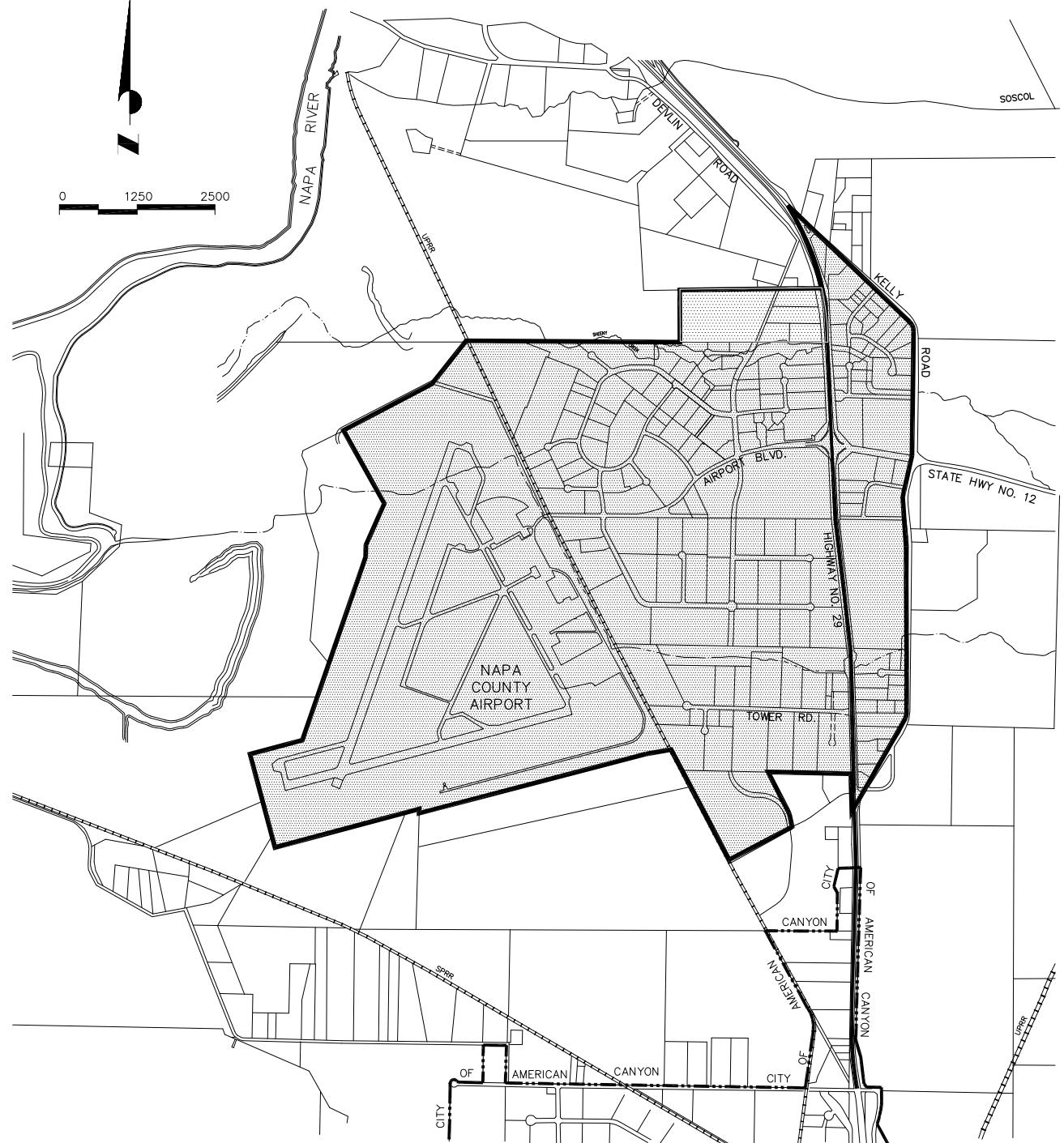
COUNTY OF NAPA ASSESSMENT DISTRICT COUNTY SERVICE AREA 3 BENEFIT ZONE 2

APRIL 2019

LEGEND

- CSA 3 ASSESSMENT DISTRICT BOUNDARY
- ZONE BOUNDARY
- ZONE 2 - FIRE PROTECTION





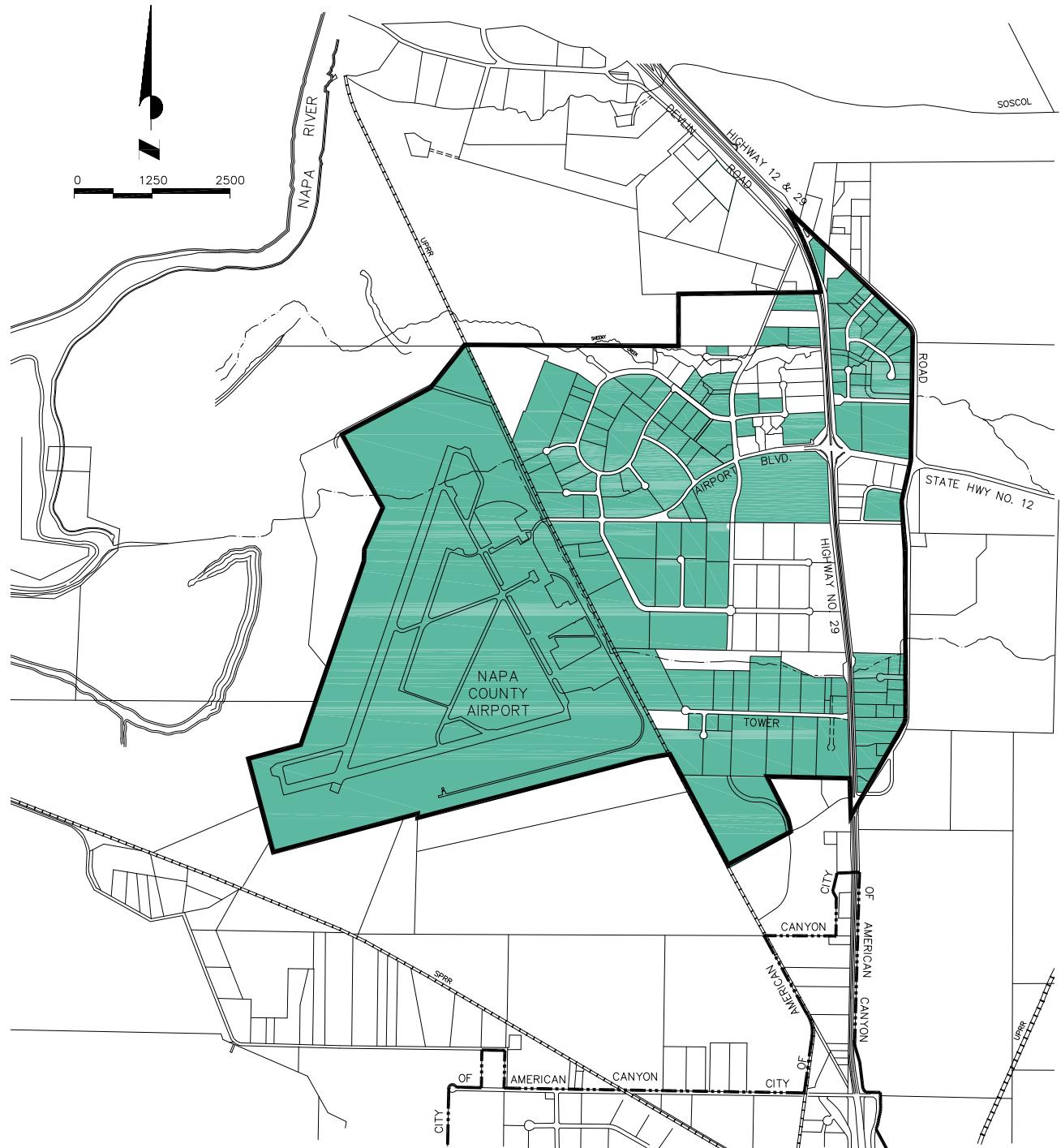
**COUNTY OF NAPA
ASSESSMENT DISTRICT
COUNTY SERVICE AREA 3
BENEFIT ZONE 3**

APRIL 2019

LEGEND

- CSA 3 ASSESSMENT DISTRICT BOUNDARY
- ZONE 3 - STREET SWEEPING & STREET LIGHTING





**COUNTY OF NAPA
COUNTY SERVICE AREA 3
ASSESSMENT DISTRICT
DEVELOPED PARCELS
AS OF APRIL 2019**

LEGEND

- CSA 3 ASSESSMENT DISTRICT BOUNDARY
- DEVELOPED PARCELS





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