

ATTACHMENT 1

APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT RENEWAL

ASSESSMENT ENGINEER'S REPORT

Formed in 2007 - Renewed in 2012 and 2017 - Being Renewed for 10 Years Pursuant to California Streets and Highways Code Section 36600 et seq. - Property Business Improvement District Act of 1994, as amended

*Prepared by
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California Registered Professional Engineer # 26549
Edward Henning & Associates*

August 6, 2021

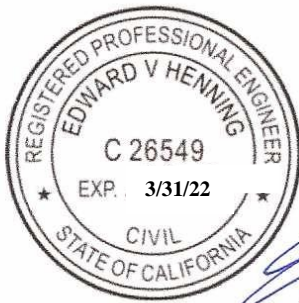
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ASSESSMENT ENGINEER'S REPORT

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the proposed Apple Valley Village Property & Business Improvement District ("AVV PBID") being renewed for a ten (10) year term will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property.

Prepared by Edward V. Henning, California Registered Professional Engineer # 26549



RPE #26549 **August 6, 2021**

Edward V. Henning

Date

(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)

Introduction

This report serves as the “detailed engineer’s report” required by Section 4(b) of Article XIID of the California Constitution (Proposition 218) to support the benefit property assessments to be levied within the proposed AVV PBID in the Town of Apple Valley, California being renewed for a ten (10) year term. The discussion and analysis contained within this Report constitutes the required “nexus” of rationale between assessment amounts levied and special benefits derived by real properties within the proposed renewed AVV PBID.

Background

The AVV PBID is a property-based benefit assessment type district being renewed for a ten (10) year term pursuant to Section 36600 et seq. of the California Streets and Highways Code (as amended), also known as the Property and Business Improvement District Law of 1994 (the “Act”). Due to the benefit assessment nature of assessments levied within a property and business improvement district (“PBID”), district program costs are to be distributed amongst all identified benefiting properties based on the proportional amount of special program benefit each property is expected to derive from the assessments levied. Within the Act, frequent references are made to the concept of relative “benefit” received from PBID programs and activities versus amount of assessment paid. Only those properties expected to derive special benefits from PBID funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

Supplemental Article XIID Section 4(b) California Constitution
Proposition 218 Procedures and Requirements

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the AVV PBID. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIID Section 4(b) of the California Constitution.

Since Article XIID provisions will affect all subsequent calculations to be made in the final assessment formula for the AVV PBID, these supplemental requirements will be taken into account. The key provisions of Article XIID along with a description of how the AVV PBID complies with each of these provisions are delineated below.

(Note: All section references below pertain to Article XIII D of the California Constitution):

Finding 1. From Section 4(a): “Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed”

Setting and Boundary Description

The AVV PBID is located in the original historic business center of Apple Valley. The PBID encompasses all properties along the Highway 18 corridor roughly bounded by Navajo Rd. on the west, Tenaya/Central on the east, Esaws on the north and Ottawa on the south. Based on information provided by the San Bernardino County Assessor’s Office and field reviews, there are 395 parcels within the proposed renewed PBID. Of these, 381 are identified by this Assessment Engineer as assessable. (Please see discussion on pages 4 and 19 of this Report regarding the rationale for the 14 non-assessed parcels within the PBID). It is noted that the PBID boundaries are being amended by adding 80 new parcels; 56 parcels east of Central Avenue south of Highway 18, 4 parcels west of Central on the north side of Ottawa, 19 parcels east of Navajo and north of Ottawa and 1 parcel on west side of Central north of Hwy 18..

All identified assessed parcels within this PBID will receive proportionate special benefit from district programs and improvements within two benefit zones: Zone A includes all properties fronting on Highway 18, Navajo Road and Central Road (north of Hwy 18) and Zone B includes all other properties within the District. A map showing the PBID boundaries is shown on Appendix A attached hereto. This area is the center of commerce in the original Apple Valley Town site. The PBID is generally surrounded by residential neighborhoods on the west, north, south and east.

Benefit Zones: There are two benefit zones in the AVV PBID.

- **Zone A** includes all properties fronting on Highway 18, Navajo Road and Central Road (north of Hwy 18). PBID activity and vehicle traffic is highest in Zone A, as these corridors provide the most direct access and visibility to the Village area. As a result, Zone A parcels will receive a higher level of special benefit from PBID funded activities and improvements and are assessed at a higher proportionate rate than Zone B to offset higher proportionate program level and improvement costs.
- **Zone B** includes all of the remaining parcels within the AVV PBID boundaries. PBID activity and vehicle traffic is lower in Zone B, as these grid oriented streets provide only secondary access and visibility to the Village area. As a result, Zone B parcels will receive a lower level of special benefit from PBID funded activities and improvements and are assessed at a lower proportionate rate than Zone A to offset lower proportionate program level and improvement costs.

PBID Boundary Rationale

Northern Boundary: The northern boundary of the AVV PBID was determined by zoning and land uses where parcels located to the north of the northern PBID are zoned and/or developed solely residential with residential land uses while those south of the northern boundary are zoned commercial. State of California Streets and Highways Code Section 36632(c) conclusively presumes that properties zoned solely residential do not benefit from the improvements and service funded through PBID assessments, cannot be assessed and, thus, these single use neighborhoods are not included in the AVV PBID.

Eastern Boundary: The parcels located to the east of the eastern PBID boundaries are a combination of scattered businesses and vacant land along the south side of Highway 18 and solely residential zoning and

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land uses southeast of this strip. Residential areas east of Central are not included within the AVV PBID for the reason stated above

Southern Boundary: The southern boundary of the AVV PBID was determined by zoning and land uses where properties located to the south of the southern PBID boundary are mainly zoned and/or developed solely residential with residential land uses while those north of the southern boundary are zoned commercial. For the reason stated above, these single use residential neighborhoods are not included in the AVV PBID.

Western Boundary: The western boundary of the AVV PBID was determined by zoning and land uses where properties located to the west of the western PBID boundary are zoned and/or developed solely residential with residential land uses while those east of the western boundary are zoned commercial. For the reason stated above, these single use residential neighborhoods are not included in the AVV PBID. It is noted that 12 parcels included in the boundary expansion east of Navajo and north of Ottawa are zoned R-M (multi-family residential) and can be included in the PBID, but not assessed. While direct PBID special benefits and services will not be provided to these non-assessed parcels, inclusion of these adjacent streets will enable the PBID to extend Village image enhancement elements such as banners, street signs and other Village related amenities and activities along these streets.

A list of all parcels included in the proposed AVV PBID is shown as Appendix 1, attached to this Report with their respective Sab Bernardino County assessor parcel number. The boundary of the proposed AVV PBID and benefit zones are shown on the map of the proposed renewed AVV PBID attached as Appendix 2 to this Report.

All identified parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Report and in the Management District Plan. All PBID funded services, programs and improvements provided within the above described boundaries shall confer special benefit to identified assessed parcels inside the PBID boundaries and none will be provided outside of the PBID. Each identified and assessed parcel within the AVV PBID will proportionately specially benefit from the PBID funded supplemental security, marketing, streetscape/beautification/image enhancement and administration/operations. These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels and businesses within the AVV PBID by reducing crime, improving the Village aesthetics and professionally marketing goods and services available within the PBID, all considered necessary in a competitive properly managed business district. All PBID funded services programs and improvements are considered supplemental, above normal base level services provided by the Town of Apple Valley and are only provided for the special benefit of assessed parcels within the boundaries of the AVV PBID.

Finding 2. From Section 4(a): “Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. “

QUANTITATIVE BENEFIT ANALYSIS

As stipulated in Article XIID Section 4(b) of the California Constitution, assessment district programs and activities confer a combination of general and special benefits, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. For the purposes of this analysis, a “general benefit” is hereby defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by the California State Constitution means a distinct benefit over and above general benefits conferred on real property located in the district.

The property uses within the boundaries of the PBID that will receive special benefits from PBID funded programs and services are a unique mix of retail, restaurant, service, office, non-profit/government, light industrial and some residential. No assessed parcels within the AVV PBID are zoned solely residential. Services, programs and improvements provided and funded by the PBID (i.e. security, marketing, streetscape/beautification/image enhancement and administration/operations) are primarily designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the AVV PBID.

The proposed PBID programs, improvements and services and Year 1 – 2023 budget allocation are as follows:

Year 1 – 2023 District Special Benefit Cost Allocations (Assessment Revenue Only)

BENEFIT ZONE	SECURITY	MARKETING	STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	ADMINISTRATION & OPERATIONS	TOTAL
%	21.3035%	24.5810%	31.1359%	22.9795%	100%
A	\$30,914	\$35,671	\$45,183	\$33,347	\$145,114
B	<u>\$21,086</u>	<u>\$24,329</u>	<u>\$30,817</u>	<u>\$22,744</u>	<u>\$98,977</u>
TOTAL	\$52,000	\$60,000	\$76,000	\$56,091	\$244,091

In the case of the AVV PBID, the very nature of the purpose of this AVV PBID is to fund supplemental programs, services and improvements to assessed parcels within the PBID boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. All benefits derived from the assessments to be levied on assessed parcels within the PBID are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the PBID. No PBID funded services, activities or programs will be provided outside of the PBID boundaries.

While every attempt is made to provide PBID services and programs to confer special benefits only to those identified assessed parcels within the PBID, the California State Constitution was amended via Proposition 218 to stipulate that general benefits exist, either by design or unintentional, in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and

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assigned a value. General benefits cannot be funded by assessment revenues. General benefits might be conferred on parcels within the AVV PBID, or “spillover” onto parcels surrounding the AVV PBID, or to the public at large who might be passing through the AVV PBID with no intention of transacting business within the AVV PBID or interest in the AVV PBID itself.

Empirical assessment engineering analysis throughout California has found that general benefits within a given business improvement district tend to range from 2-6% of the total costs. There are three methods that have been used by this Engineer for determining general and special benefit values within assessment districts:

- (1) The parcel by parcel allocation method
- (2) The program/activity line item allocation method, and
- (3) The composite district overlay determinant method.

A majority of PBIDs in California for which this Assessment Engineer has provided assessment engineering services since the enactment of Proposition 218, (Article XIIIID Section 4(b) of the California Constitution) have used Method #3, the composite district overlay determinant method which will be used for the AVV PBID. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the AVV PBID, general benefit to the public at large within the AVV PBID and general benefit to parcels outside the AVV PBID.

General Benefit – Assessed Parcels within the AVV PBID

PBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed AVV PBID parcels and are only provided for the special benefit to each and every assessed parcel within the AVV PBID. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on assessed parcels within the AVV PBID are distinct and special but in the case of the AVV PBID, it is projected that there are 0.25% general benefits conferred on these assessed parcels. This high ratio of special benefits to general benefits is because the AVV PBID funded programs and services are specially geared to the unique needs of each assessed parcel within the AVV PBID and are directed specially only to these assessed parcels within the AVV PBID. This concept is further reinforced by the proportionality of special benefits conferred on each assessed parcel within the AVV PBID as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of each assessed parcel. The computed 0.25% general benefit value on assessed parcels within the AVV PBID equates to \$610 or $(.25\% \times \$244,091)$.

General Benefits – Outside Parcels

While District programs and services will not be provided directly to parcels outside the AVV PBID boundaries, it is reasonable to conclude that AVV PBID services may confer an indirect general benefit on parcels adjacent to the AVV PBID boundaries. An inventory of the AVV PBID boundaries finds that the District is immediately surrounded by 140 parcels. Of these 140 parcels, 17 are commercial zoned parcels with commercial uses located on the perimeter of the AVV PBID. In addition, there are 123 residentially zoned parcels with residential uses located on the perimeter of the AVV PBID.

The 90 parcels directly outside the AVV PBID boundaries, including the 6 commercial parcels located within another PBID, can reasonably be assumed to receive some indirect general benefit as a result of AVV PBID funded programs, services and improvements. Based on over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the

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395 parcels within the AVV PBID (assessed and non-assessed), a benefit factor of 0.50 be attributed to general benefits conferred on the 17 commercial parcels and uses located adjacent to or across the street from parcels within the AVV PBID and a benefit factor of 0.10 be attributed to general benefits conferred on the 123 residential parcels and uses located adjacent to or across the street from parcels within the AVV PBID. The cumulative dollar value of this general benefit type equates to \$6,773 (\$5,253 + \$1,520) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Parcels within AVV PBID	395	1.000	395.00	97.3002%	\$244,091
Commercial parcels outside of AVV PBID	17	0.500	8.50	2.0938%	\$5,253
Residential parcels outside of AVV PBID	123	0.020	<u>2.46</u>	<u>0.6060%</u>	<u>\$1,520</u>
TOTAL			405.96	100.00%	\$250,864

General Benefit - Public At Large

While the AVV PBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed AVV PBID parcels and are only provided for the special benefit to each and every assessed parcel within the AVV PBID, these PBID funded programs also provide general benefits to the public at large within the AVV PBID. For the proposed AVV PBID funded activities, assessment Engineering experience in California has found that generally over 95% of people moving about within PBID boundaries are engaged in business related to assessed parcels and businesses contained on them within a PBID, while the public at large “just passing through” is typically 5% or less.

Based on experience curves and the nature of the proposed AVV PBID funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that districtwide general benefit factors for each of the AVV PBID funded special benefit program element costs that most likely provide a general benefit to the public at large are as shown in the Table below. These factors are applied to each program element costs in order to compute the dollar and percent value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$3,680 as delineated in the following Table:

	A	B	C	E
Program Element	Dollar Allocation	General Benefit Percent	General Benefit Factor	General Benefit Value (A x C)
SECURITY	\$52,000	3.00%	0.03	\$1,560
MARKETING	\$60,000	1.00%	0.01	\$600
STREETSCAPE, BEAUTIFICATION, IMAGE ENHANCEMENT	\$76,000	2.00%	0.02	\$1,520
ADMINISTRATION & OPERATIONS	<u>\$56,091</u>	1.00%	0.01	<u>\$561</u>
TOTAL	\$244,091			\$3,680

Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of districtwide general benefits conferred on assessed parcels within the AVV PBID, on parcels outside the AVV PBID, and on the public at large, equates to \$11,063 (\$610 + \$3,680 + \$6,773) or 4.3358%. For the purposes of this analysis, the districtwide general benefit factor of 4.3358% will be conservatively rounded up to 5%

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or \$12,847. This leaves a value of 95% assigned to special benefit related costs. The districtwide general benefit value of \$12,847 when added to the special benefit value of \$244,091 (Year 1 – 2023 assessments) equates to a total Year 1 – 2023 program cost of \$256,938. Remaining costs that are attributed to districtwide general benefits, will need to be derived from other non-assessment sources such as outside grants, event proceeds, sponsorships and volunteer credits.

The program special benefit related cost allocations of the AVV PBID assessment revenues for Year 1 (2023) are shown in the Table on pages 15/16 of this Report. The projected program special benefit related cost allocations of the AVV PBID assessment revenues for the 10-year AVV PBID term, assuming a 6% maximum annual assessment rate increase, are shown in the Table on pages 16/17 of this Report.

A breakdown of projected special and districtwide general benefits for each year of the 10-year renewal term, assuming a 6% maximum annual assessment rate increase is shown in the following Table:

10-Year Special + Districtwide General Benefits
(Assumes 6% max rate increase per year)

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2023	A	SECURITY	\$30,914	\$1,627	\$32,541	21.3%
		MARKETING	\$35,671	\$1,879	\$37,550	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$45,183	\$2,375	\$47,558	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$33,347</u>	<u>\$1,757</u>	<u>\$35,104</u>	<u>23.0%</u>
		SUBTOTAL	\$145,115	\$7,638	\$152,753	100.0%
	B	SECURITY	\$21,086	\$1,110	\$22,196	21.3%
		MARKETING	\$24,329	\$1,281	\$25,610	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$30,817	\$1,620	\$32,437	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$22,744</u>	<u>\$1,198</u>	<u>\$23,942</u>	<u>23.0%</u>
		SUBTOTAL	\$98,976	\$5,209	\$104,185	100.0%
	A+B	SECURITY	\$52,000	\$2,737	\$54,737	21.3%
		MARKETING	\$60,000	\$3,160	\$63,160	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$76,000	\$3,995	\$79,995	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$56,091</u>	<u>\$2,955</u>	<u>\$59,046</u>	<u>23.0%</u>
		TOTAL YEAR 1 - 2023	\$244,091	\$12,847	\$256,938	100.0%
YR 2 - 2024	A	SECURITY	\$32,769	\$1,725	\$34,494	21.3%
		MARKETING	\$37,811	\$1,992	\$39,803	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$47,894	\$2,518	\$50,412	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$35,348</u>	<u>\$1,862</u>	<u>\$37,210</u>	<u>23.0%</u>
		SUBTOTAL	\$153,822	\$8,097	\$161,919	100.0%
	B	SECURITY	\$22,351	\$1,177	\$23,528	21.3%
		MARKETING	\$25,789	\$1,358	\$27,147	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$32,666	\$1,717	\$34,383	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$24,109</u>	<u>\$1,270</u>	<u>\$25,379</u>	<u>23.0%</u>

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		SUBTOTAL	\$104,915	\$5,522	\$110,437	100.0%
	A+B	SECURITY	\$55,120	\$2,902	\$58,022	21.3%
		MARKETING	\$63,600	\$3,350	\$66,950	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$80,560	\$4,235	\$84,795	31.1%
		ADMINISTRATION & OPERATIONS	\$59,457	\$3,132	\$62,589	23.0%
		TOTAL YEAR 2 - 2024	\$258,737	\$13,619	\$272,356	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 3 - 2025	A	SECURITY	\$34,735	\$1,829	\$36,564	21.3%
		MARKETING	\$40,080	\$2,112	\$42,192	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$50,768	\$2,669	\$53,437	31.1%
		ADMINISTRATION & OPERATIONS	\$37,469	\$1,974	\$39,443	23.0%
		SUBTOTAL	\$163,052	\$8,584	\$171,636	100.0%
	B	SECURITY	\$23,692	\$1,248	\$24,940	21.3%
		MARKETING	\$27,336	\$1,439	\$28,775	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$34,626	\$1,820	\$36,446	31.1%
		ADMINISTRATION & OPERATIONS	\$25,556	\$1,346	\$26,902	23.0%
		SUBTOTAL	\$111,210	\$5,853	\$117,063	100.0%
	A+B	SECURITY	\$58,427	\$3,077	\$61,504	21.3%
		MARKETING	\$67,416	\$3,551	\$70,967	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$85,394	\$4,489	\$89,883	31.1%
		ADMINISTRATION & OPERATIONS	\$63,025	\$3,320	\$66,345	23.0%
		TOTAL YEAR 3 - 2025	\$274,262	\$14,437	\$288,699	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 4 - 2026	A	SECURITY	\$36,819	\$1,939	\$38,758	21.3%
		MARKETING	\$42,485	\$2,239	\$44,724	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$53,814	\$2,829	\$56,643	31.1%
		ADMINISTRATION & OPERATIONS	\$39,717	\$2,092	\$41,809	23.0%
		SUBTOTAL	\$172,835	\$9,099	\$181,934	100.0%
	B	SECURITY	\$25,114	\$1,323	\$26,437	21.3%
		MARKETING	\$28,976	\$1,525	\$30,501	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$36,704	\$1,929	\$38,633	31.1%
		ADMINISTRATION & OPERATIONS	\$27,089	\$1,427	\$28,516	23.0%
		SUBTOTAL	\$117,883	\$6,204	\$124,087	100.0%
	A+B	SECURITY	\$61,933	\$3,262	\$65,195	21.3%
		MARKETING	\$71,461	\$3,764	\$75,225	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$90,518	\$4,758	\$95,276	31.1%
		ADMINISTRATION & OPERATIONS	\$66,806	\$3,519	\$70,325	23.0%
		TOTAL YEAR 4 - 2026	\$290,718	\$15,303	\$306,021	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5 - 2027	A	SECURITY	\$39,028	\$2,055	\$41,083	21.3%
		MARKETING	\$45,034	\$2,373	\$47,407	24.6%

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		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$57,043	\$2,999	\$60,042	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$42,100</u>	<u>\$2,218</u>	<u>\$44,318</u>	<u>23.0%</u>
		SUBTOTAL	\$183,205	\$9,645	\$192,850	100.0%
	B	SECURITY	\$26,621	\$1,402	\$28,023	21.3%
		MARKETING	\$30,715	\$1,617	\$32,332	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$38,906	\$2,045	\$40,951	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$28,714</u>	<u>\$1,513</u>	<u>\$30,227</u>	<u>23.0%</u>
		SUBTOTAL	\$124,956	\$6,577	\$131,533	100.0%
	A+B	SECURITY	\$65,649	\$3,457	\$69,106	21.3%
		MARKETING	\$75,749	\$3,990	\$79,739	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$95,949	\$5,044	\$100,993	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$70,814</u>	<u>\$3,731</u>	<u>\$74,545</u>	<u>23.0%</u>
		TOTAL YEAR 5 - 2027	\$308,161	\$16,222	\$324,383	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 6 - 2028	A	SECURITY	\$41,370	\$2,178	\$43,548	21.3%
		MARKETING	\$47,736	\$2,515	\$50,251	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$60,466	\$3,179	\$63,645	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$44,626</u>	<u>\$2,351</u>	<u>\$46,977</u>	<u>23.0%</u>
		SUBTOTAL	\$194,198	\$10,223	\$204,421	100.0%
	B	SECURITY	\$28,218	\$1,486	\$29,704	21.3%
		MARKETING	\$32,558	\$1,714	\$34,272	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$41,240	\$2,168	\$43,408	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$30,437</u>	<u>\$1,604</u>	<u>\$32,041</u>	<u>23.0%</u>
		SUBTOTAL	\$132,453	\$6,972	\$139,425	100.0%
	A+B	SECURITY	\$69,588	\$3,664	\$73,252	21.3%
		MARKETING	\$80,294	\$4,229	\$84,523	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$101,706	\$5,347	\$107,053	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$75,063</u>	<u>\$3,955</u>	<u>\$79,018</u>	<u>23.0%</u>
		TOTAL YEAR 6 - 2028	\$326,651	\$17,195	\$343,846	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 7 - 2029	A	SECURITY	\$43,852	\$2,309	\$46,161	21.3%
		MARKETING	\$50,600	\$2,666	\$53,266	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$64,094	\$3,370	\$67,464	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$47,304</u>	<u>\$2,492</u>	<u>\$49,796</u>	<u>23.0%</u>
		SUBTOTAL	\$205,850	\$10,837	\$216,687	100.0%
	B	SECURITY	\$29,911	\$1,575	\$31,486	21.3%
		MARKETING	\$34,511	\$1,817	\$36,328	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$43,714	\$2,298	\$46,012	31.1%
		ADMINISTRATION & OPERATIONS	<u>\$32,263</u>	<u>\$1,700</u>	<u>\$33,963</u>	<u>23.0%</u>
		SUBTOTAL	\$140,399	\$7,390	\$147,789	100.0%
	A+B	SECURITY	\$73,763	\$3,884	\$77,647	21.3%
		MARKETING	\$85,111	\$4,483	\$89,594	24.6%

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		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$107,808	\$5,668	\$113,476	31.1%
		ADMINISTRATION & OPERATIONS	\$79,567	\$4,192	\$83,759	23.0%
		TOTAL YEAR 7 - 2029	\$346,249	\$18,227	\$364,476	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 8 - 2030	A	SECURITY	\$46,483	\$2,448	\$48,931	21.3%
		MARKETING	\$53,636	\$2,826	\$56,462	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$67,940	\$3,572	\$71,512	31.1%
		ADMINISTRATION & OPERATIONS	\$50,142	\$2,642	\$52,784	23.0%
		SUBTOTAL	\$218,201	\$11,488	\$229,689	100.0%
	B	SECURITY	\$31,706	\$1,670	\$33,376	21.3%
		MARKETING	\$36,582	\$1,926	\$38,508	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$46,337	\$2,436	\$48,773	31.1%
		ADMINISTRATION & OPERATIONS	\$34,199	\$1,802	\$36,001	23.0%
		SUBTOTAL	\$148,824	\$7,834	\$156,658	100.0%
	A+B	SECURITY	\$78,189	\$4,118	\$82,307	21.3%
		MARKETING	\$90,218	\$4,752	\$94,970	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$114,277	\$6,008	\$120,285	31.1%
		ADMINISTRATION & OPERATIONS	\$84,341	\$4,444	\$88,785	23.0%
		TOTAL YEAR 8 - 2030	\$367,025	\$19,322	\$386,347	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 9 - 2031	A	SECURITY	\$49,272	\$2,595	\$51,867	21.3%
		MARKETING	\$56,854	\$2,996	\$59,850	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$72,016	\$3,786	\$75,802	31.1%
		ADMINISTRATION & OPERATIONS	\$53,151	\$2,801	\$55,952	23.0%
		SUBTOTAL	\$231,293	\$12,178	\$243,471	100.0%
	B	SECURITY	\$33,608	\$1,770	\$35,378	21.3%
		MARKETING	\$38,777	\$2,042	\$40,819	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$49,117	\$2,582	\$51,699	31.1%
		ADMINISTRATION & OPERATIONS	\$36,251	\$1,910	\$38,161	23.0%
		SUBTOTAL	\$157,753	\$8,304	\$166,057	100.0%
	A+B	SECURITY	\$82,880	\$4,365	\$87,245	21.3%
		MARKETING	\$95,631	\$5,038	\$100,669	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$121,133	\$6,368	\$127,501	31.1%
		ADMINISTRATION & OPERATIONS	\$89,402	\$4,711	\$94,113	23.0%
		TOTAL YEAR 9 - 2031	\$389,046	\$20,482	\$409,528	100.0%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 10 - 2032	A	SECURITY	\$52,228	\$2,751	\$54,979	21.3%
		MARKETING	\$60,265	\$3,176	\$63,441	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$76,337	\$4,013	\$80,350	31.1%
		ADMINISTRATION & OPERATIONS	\$56,340	\$2,969	\$59,309	23.0%
		SUBTOTAL	\$245,170	\$12,909	\$258,079	100.0%

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	B	SECURITY	\$35,624	\$1,876	\$37,500	21.3%
		MARKETING	\$41,104	\$2,165	\$43,269	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$52,064	\$2,737	\$54,801	31.1%
		ADMINISTRATION & OPERATIONS	\$38,426	\$2,025	\$40,451	23.0%
		SUBTOTAL	\$167,218	\$8,803	\$176,021	100.0%
	A+B	SECURITY	\$87,852	\$4,627	\$92,479	21.3%
		MARKETING	\$101,369	\$5,341	\$106,710	24.6%
		STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	\$128,401	\$6,750	\$135,151	31.1%
		ADMINISTRATION & OPERATIONS	\$94,766	\$4,994	\$99,760	23.0%
		TOTAL YEAR 10 - 2032	\$412,388	\$21,712	\$434,100	100.0%

AVV PBID WORK PLAN

Overview

The Programs and activities to be funded by the AVV PBID include security, marketing, streetscape/beautification/image enhancement and administration/operations. The property uses within the boundaries of the AVV PBID that will receive special benefits from AVV PBID funded programs, services and improvements are a unique mix of retail, restaurant, service, office, non-profit/government, light industrial and some residential. Services, programs and improvements provided and funded by the AVV PBID are primarily designed to provide special benefits as described below to identified assessed parcels within the boundaries of the AVV PBID.

These special benefits are particular and distinct to each and every identified assessed parcel within the AVV PBID and are not provided to non-assessed parcels outside of the AVV PBID. These programs, services and improvements will only be provided to each individual assessed parcel within the AVV PBID boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The very nature of the purpose of the AVV PBID is to fund supplemental programs, services and improvements to assessed parcels within the AVV PBID boundaries above and beyond the base line services provided by the Town of Apple Valley. The Town of Apple Valley does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the AVV PBID are for services, programs and improvements directly benefiting each individual assessed parcel within the AVV PBID. No AVV PBID funded services, activities or programs will be provided outside of the AVV PBID boundaries.

The program special benefit cost allocations of the AVV PBID assessment revenues for Year 1 (2023) are shown in the Table on page 16 of this Report. The projected program special benefit cost allocations of the AVV PBID assessment revenues for the 10-year AVV PBID term, assuming a 6% maximum annual assessment rate increase, are shown in the Table on pages 16/17 of this Report.

WORK PLAN DETAILS

The services to be provided by the AVV PBID (i.e. security, marketing, streetscape/beautification/image enhancement and administration/operations) are all designed to contribute to the cohesive commercial and industrial fabric of Apple Valley Village and to improve the economic success and vitality of each assessed

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parcel within the AVV PBID. The assessed parcels in the AVV PBID will specially benefit from the AVV PBID programs in the form of increasing commerce and improving economic success and vitality through meeting the AVV PBID Goals: to improve security, beautification, landscaping, livability and to attract and retain businesses and services, generate more pedestrian and visitor traffic.

Assessed commercial and industrial parcels are conferred proportionate special benefits from all PBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, PBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial/industrial occupancies and rental income. These programs, services and improvements are designed to improve commerce, security and aesthetic appeal for patrons, visitors and employees of these parcels within the AVV PBID by reducing crime, enhancing the physical image and professionally marketing the array of goods and services available within the AVV PBID, all considered necessary in a competitive properly managed business district.

For non-profit/government owned and occupied parcels and facilities within the AVV PBID, it is the opinion of this Assessment Engineer that each of these parcels specially benefit, but differently than commercial type parcels, from AVV PBID funded programs and services from safer facilities and an improved physical image for their employees, visitors, vendors and other users of these non-profit/government locations and facilities.

For assessed residential parcels within the AVV PBID (all located on commercial zoned parcels), it is the opinion of this Assessment Engineer that each of these parcels and uses specially benefit, but differently than commercial type parcels, from AVV PBID funded programs and services from security and image enhancement improvements and programs designed to improve the security, image, marketability and livability of these parcels and residential units on them. The proportionate special benefits conferred on all assessed residential parcels and units shall be considered in proportion to those conferred on commercial parcels within the AVV PBID. Assessed parcels with residential uses on them are assessed based on land area and street frontage and not on residential used building areas. For these parcels, PBID programs, services and improvements are designed to increase residential rental occupancies and rental income. These programs, services and improvements are designed to improve security and aesthetic appeal for tenants, visitors and landlords of these parcels within the AVV PBID by reducing crime, improving the physical image of the area and professionally marketing the availability of residential rental units within the AVV PBID and the nearby array of goods, services and activities, all considered necessary in a competitive properly managed contemporary mixed-use business district.

These benefits are particular and distinct to each and every identified and assessed parcel within the AVV PBID and are not provided to non-assessed parcels outside of the PBID. These programs, services and improvements will only be provided to each individual assessed parcel within the PBID boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The following programs, services and improvements are proposed by the AVV PBID to specially benefit each and every individually assessed parcel within the AVV PBID boundaries. AVV PBID services, programs and improvements will not be provided to parcels outside the AVV PBID boundary. Assessment funds generated in each benefit zone shall only be used to provide services which specially benefit individual assessed parcels within that benefit zone.

Security

The Security component includes deploying a periodic dedicated private security patrol or San Bernardino County Sheriff Patrol service via Sheriff vehicle throughout the AVV PBID with varying schedules day/night/weekends checking for/reporting on – crime, graffiti, vandalism and suspicious activities. The patrol also makes pedestrian checks and traffic stops (Sheriff only) within the AVV PBID as well as makes business contacts and assesses business location security. The security service provides regular written and oral reports to the PBID Association and disseminates special security and crime related alerts.

The security services component is designed to specially benefit each identified and assessed parcel and land use within the AVV PBID. This element is designed to establish and keep the Village a safe place to visit, work, transact business, shop and dine. Security services are designed to attract more customers, clients, employees, tenants and investors which potentially would increase business volumes, sales transactions, occupancies and rental income. Security services will be provided only within the AVV PBID boundaries and for the special benefit of identified and assessed parcels and land uses within the AVV PBID.

Marketing

The Marketing component could include but is not limited to: newsletters, website and social media management, development and distribution of promotional materials, seasonal decorations, special events, media advertising and other programs that will promote the array of goods and services available within the AVV PBID.

This component is designed to specially benefit and improve the marketability of assessed parcels within the AVV PBID. This element is designed to attract more customers, clients, visitors, employees, tenants and investors which potentially would increase business volumes, sales transactions, occupancies, rental income and return on investments. Marketing programs will only be provided for identified and assessed parcels located within the PBID boundaries.

Streetscape/ Beautification/Image Enhancement

The Streetscape/Beautification/Image Enhancement category includes specialized maintenance of PBID funded improvements and funding of physical amenities and beautification projects for the special benefit of each identified and assessed parcel within the AVV PBID. Maintenance includes regular upkeep and irrigation for the PBID funded center median island improvements along Highway 18 as well as placement, rotation and upkeep of seasonal pole banners along Highway 18 and placement of business directory signs also located along Highway 18. Types of physical amenities and beautification projects include: seasonal pole banners; business directory signs and landscape replacement along the Highway 18 center median island; a private property aesthetic and rehabilitation grant program (ARGP) and, other streetscape related improvements, as approved by the Apple Valley Village Board of Directors.

The Streetscape/Beautification/Image Enhancement category also may include Special Projects such as phased future capital improvement projects funded from PBID capital reserves which might include but are not limited to: Highway 18 and Outer Highway 18 storm water drainage improvements (culverts, channels, catch basins, street and gutter regrading and realignment); street grading/pavement/re-pavement; installation of Village theme streetscape elements such as signage, lighting, displays and landscaping; and, other projects as approved by the PBID Association Board of Directors. As was done

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in the past with the Highway 18 center median island landscaping and beautification project, outside matching private and public grant funds will be sought to maximize the value of PBID assessment dollars. Because the timing of gaining approval and receipt of such outside funds is a variable, the exact implementation and phasing of Special Projects will vary and be dependent on outside factors.

This component is designed to specially benefit and improve the aesthetic appeal of each identified and assessed parcel within the PBID and attract more customers, clients, visitors, employees, tenants, and investors which potentially would increase business volumes, sales transactions, occupancies and rental income. The Streetscape/Beautification/Image Enhancement component is designed to specially benefit each identified and assessed parcel within the AVV PBID by improving the appearance and amenities in the public realm to benefit assessed parcels in the AVV PBID as an attractive and inviting place to work, visit, transact business, shop and dine. Streetscape Beautification improvements will only be provided for identified and assessed parcels and their businesses and occupants located within the PBID boundaries.

Administration/Operations

Included in the Administration & Operations component are the costs for PBID management, consultants, accounting, legal, bank charges, annual report and Directors and Officers and General Liability insurance and other office and operation expenses. This component also includes County collection fees, allowance for delinquent assessment payments and other variable and unforeseen expenses related to each program element. This program element also includes assessment reserves being held for future capital improvement projects. A portion of PBID assessment funds remaining in the last two years of the proposed PBID renewal term may be used to develop the Management District Plan, Engineer’s Report and related renewal costs for the following renewal term.

This component is key to the proper expenditure of PBID assessment funds and the administration of PBID programs and activities. This component exists only for the purposes of the PBID and will only be provided for matters specially benefitting each individual assessed parcel within the AVV PBID.

In summary, all AVV PBID funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the AVV PBID boundaries and none will be provided outside of the AVV PBID. Each assessed parcel within the AVV PBID will proportionately specially benefit from security, marketing, streetscape/beautification/image enhancement and administration/operations. These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels within the AVV PBID by deterring crime, reducing litter, installing physical improvements and professionally marketing goods, services and spaces available within the AVV PBID, all necessary in a competitive properly managed contemporary business district. All AVV PBID funded services programs and improvements are considered supplemental, above normal base level services provided by the Town of Apple Valley and are only provided for the special benefit of each and every assessed parcel within the boundaries of the AVV PBID.

WORK PLAN BUDGET

Each identified assessed parcel within the AVV PBID will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of AVV PBID funded services provided within each benefit zone. The projected AVV PBID program special benefit (assessments) allocation budget for Year 1 (2023) is shown in the following Table:

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AVV PBID Year 1 (2023) Special Benefit Assessment Budget by Zone

BENEFIT ZONE	SECURITY	MARKETING	STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	ADMINISTRATION & OPERATIONS	TOTAL
%	21.3%	24.6%	31.1%	23.0%	100%
A	\$30,914	\$35,671	\$45,183	\$33,347	\$145,114
B	<u>\$21,086</u>	<u>\$24,329</u>	<u>\$30,817</u>	<u>\$22,744</u>	<u>\$98,977</u>
TOTAL	\$52,000	\$60,000	\$76,000	\$56,091	\$244,091

In order to carry out the AVV PBID programs outlined in the previous section, a Year 1-2023 assessment budget of \$244,901 is projected. Since the AVV PBID is planned for a 10-year term, projected program costs for future years (Years 2-10) are set at the inception of the AVV PBID. While future inflationary and other program cost increases are unknown at this point, a built in maximum increase of 6% per year, commensurate to special benefits conferred on each assessed parcel, is incorporated into the projected program costs and assessment rates for the 10-year AVV PBID term.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements in accordance with The Management District Plan. Detailed annual budgets will be prepared by the Owners’ Association Board and included in the Annual Report for the Apple Valley Town Council’s review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year during the 10-year term of the proposed renewed AVV PBID. Accordingly, the Owners’ Association shall have the ability to reallocate any budget line item within the budget categories, based on such cost fluctuations subject to the review and approval by the Owners’ Association Board. Such reallocation will be included in the Annual Report for the approval by the Apple Valley Town Council pursuant to the Streets and Highways Code Section 36650. Any accrued interest or delinquent payments may be expended in any budget category in accordance with The Management District Plan.

A 10-year projected AVV PBID special benefit budget is shown in the following Table:

YEAR 1-10 PROJECTED AVV PBID ASSESSMENT BUDGET SUMMARY (Special Benefits)

(Assumes 6% max rate increase per year)

YEAR	BENEFIT ZONE	SECURITY	MARKETING	STREETSCAPE, BEAUTIFICATION & IMAGE ENHANCEMENT	ADMINISTRATION & OPERATIONS	TOTAL
	%	21.3%	24.6%	31.1%	23.0%	100.00%
1	A	\$30,914	\$35,671	\$45,183	\$33,347	\$145,114
2023	B	<u>\$21,086</u>	<u>\$24,329</u>	<u>\$30,817</u>	<u>\$22,744</u>	<u>\$98,977</u>
	TOTAL	\$52,000	\$60,000	\$76,000	\$56,091	\$244,091
2	A	\$32,769	\$37,811	\$47,894	\$35,348	\$153,821
2024	B	<u>\$22,351</u>	<u>\$25,789</u>	<u>\$32,666</u>	<u>\$24,109</u>	<u>\$104,916</u>

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	TOTAL	\$55,120	\$63,600	\$80,560	\$59,457	\$258,737
3	A	\$34,735	\$40,080	\$50,768	\$37,469	\$163,050
2025	B	<u>\$23,692</u>	<u>\$27,336</u>	<u>\$34,626</u>	<u>\$25,556</u>	<u>\$111,211</u>
	TOTAL	\$58,427	\$67,416	\$85,394	\$63,025	\$274,261
4	A	\$36,819	\$42,485	\$53,814	\$39,717	\$172,833
2026	B	<u>\$25,114</u>	<u>\$28,976</u>	<u>\$36,704</u>	<u>\$27,089</u>	<u>\$117,884</u>
	TOTAL	\$61,933	\$71,461	\$90,518	\$66,806	\$290,717
5	A	\$39,028	\$45,034	\$57,043	\$42,100	\$183,203
2027	B	<u>\$26,621</u>	<u>\$30,715</u>	<u>\$38,906</u>	<u>\$28,714</u>	<u>\$124,957</u>
	TOTAL	\$65,649	\$75,749	\$95,949	\$70,814	\$308,160
6	A	\$41,370	\$47,736	\$60,466	\$44,626	\$194,195
2028	B	<u>\$28,218</u>	<u>\$32,558</u>	<u>\$41,240</u>	<u>\$30,437</u>	<u>\$132,454</u>
		\$69,588	\$80,294	\$101,706	\$75,063	\$326,649
7	A	\$43,852	\$50,600	\$64,094	\$47,304	\$205,847
2029	B	<u>\$29,911</u>	<u>\$34,511</u>	<u>\$43,714</u>	<u>\$32,263</u>	<u>\$140,401</u>
		\$73,763	\$85,111	\$107,808	\$79,567	\$346,248
8	A	\$46,483	\$53,636	\$67,940	\$50,142	\$218,198
2030	B	<u>\$31,706</u>	<u>\$36,582</u>	<u>\$46,337</u>	<u>\$34,199</u>	<u>\$148,825</u>
		\$78,189	\$90,218	\$114,277	\$84,341	\$367,023
9	A	\$49,272	\$56,854	\$72,016	\$53,151	\$231,290
2031	B	<u>\$33,608</u>	<u>\$38,777</u>	<u>\$49,117</u>	<u>\$36,251</u>	<u>\$157,755</u>
		\$82,880	\$95,631	\$121,133	\$89,402	\$389,045
10	A	\$52,228	\$60,265	\$76,337	\$56,340	\$245,167
2032	B	<u>\$35,624</u>	<u>\$41,104</u>	<u>\$52,064</u>	<u>\$38,426</u>	<u>\$167,220</u>
		\$87,852	\$101,369	\$128,401	\$94,766	\$412,387

The AVV PBID assessments may increase for each individual parcel each year during the 10-year effective operating period, but not to exceed 6% per year, commensurate to special benefits received by each assessed parcel, and must be approved by the Owners’ Association Board of Directors, included in the Annual Report and adopted by the Apple Valley Town Council. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the AVV PBID) shall determine the percentage increase, if any, to the annual assessment, not to exceed 6% per year. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the AVV PBID operates at a time determined in the Administration Contract held between the Owners’ Association and the Town of Apple Valley. No bonds are to be issued in conjunction with the proposed renewed AVV PBID.

Pursuant to Section 36671 of the Streets and Highways Code, any funds remaining after the 10th year of operation will be rolled over into the renewal budget or returned to stakeholders in accordance with State Law. AVV PBID assessment funds may be used to pay for costs related to the following AVV PBID

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renewal term. If the AVV PBID is not renewed or terminated for any reason, unencumbered/unexpended funds will be returned to the property owners in accordance with State Law.

PBID assessment revenue for Year 1 (2023) is projected to be \$244,901. Additional Year 1 revenues from grants, sponsorships, event proceeds etc. are estimated to be a minimum of \$20,000. These non-assessment revenues shall be used to offset the computed general benefit cost of \$12,847.

Finding 3. From Section 4(a): “(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the.....cost of public improvement(s) or the maintenance and operation expenses.....or the cost of the property related service being provided.

Each identified assessed parcel within the AVV PBID will be assessed based on property characteristics unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed AVV PBID (i.e. security, marketing, streetscape/beautification/image enhancement and administration/operations), it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel within two benefit zones, except as noted herein.

The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified assessed parcel within the AVV PBID as a whole and the Benefit Zone in which it is located. Larger parcels and those with larger buildings and/or street frontages and/or ones located in Zone A are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings and/or street frontages and/or located in Zone B and thus, are assigned a greater proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified property attributes.

The proportionate special benefit cost for each parcel has been calculated based on proportionate formula components and is listed as an attachment to the Management District Plan and this Report. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) is computed by dividing the individual parcel assessment by the total special benefit program related costs.

Finding 4. From Section 4(a): “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which would be possible through the proposed renewed AVV PBID, they are also considerably less than other options considered by the AVV PBID Renewal Advisory Committee. The actual assessment rates for each parcel within the AVV PBID directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective building area, land area and street frontage of each parcel within two benefit zones, except as noted herein.

Finding 5. From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”

The State Constitution - Article 13D (Proposition 218) states that government owned properties are not exempt from benefit assessments, unless there is clear and convincing evidence showing that they receive no special benefit from the programs and services to be funded by the proposed benefit assessments. In the opinion of this Assessment Engineer, there is no clear and convincing evidence that publicly owned parcels, except as delineated below, do not proportionately specially benefit from PBID funded programs, services and improvements. Thus, 16 parcels owned by the Town of Apple Valley, the Apple Valley Fire District, the Mojave Water Agency and the San Bernardino County School Board will be assessed at this applicable assessment rates similar to privately owned parcels within the PBID.

Relative to the US Post Office on federal owned land on Highway 18, the US Attorney General has opined that all federal properties are exempt from local taxes and assessments pursuant to the Supremacy Clause of the US Constitution. Thus, this parcel will not be assessed nor will PBID funded services be provided for the special benefit of this parcel.

Relative to the Frontier/Verizon owned public utility parcel and facility on Navajo Road, this parcel contains a building which houses public utility based electronic telephonic switching equipment, similar in function to utility transmission and conveyance infrastructure located along, over and beneath public rights of ways and utility easements and, thus, will not be assessed nor will PBID funded services be provided for the special benefit of this parcel.

Finding 6. From Section 4(b): “All assessments must be supported by a detailed engineer’s report prepared by a registered professional engineer certified by the State of California”.

This report serves as the “detailed engineer’s report” to support the benefit property assessments proposed to be levied within the proposed renewed AVV PBID.

Finding 7. From Section 4(c): “The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated.”

The individual and total parcel assessments attributable to special property benefits are shown in Appendix 1 to the Management District Plan and this Report. The proposed renewed AVV PBID and resultant assessment levies will continue for 10-years and may be renewed again at that time. The reasons for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to building area, land area and street frontage, except as noted herein, of each AVV PBID assessed parcel within two benefit zones.

Assessment Formula Methodology

Step 1. Select “Basic Benefit Unit(s)”

Background - Assessment Formula Development

The method used to determine special benefits derived by each identified assessed property within a PBID begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the AVV PBID, the benefit unit may be measured in linear feet of street frontage or parcel size in square feet or building size in square feet or any combination of these factors. Factor quantities for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by the PBID in order to determine any levels of different benefit that may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite basic benefit unit factor or factors. Within the assessment formula, different factors may be assigned different “weights” or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and now required of all property-based assessment districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the district properties; only direct or “special” benefits related costs may be used. Indirect or general benefits, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Article XIID Section 4(b) of the California Constitution also no longer automatically exempts publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit from the programs and services to be funded by the proposed special assessments. If special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments. (See page 19 of this Report for discussion regarding publicly owned parcels within the AVV PBID).

From the estimated net program costs, the value of a basic benefit unit or “basic net unit cost” can be computed by dividing the total amount of estimated net program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Net Unit Cost times the number of Basic Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionally or “spread” amongst all benefitting properties within the PBID.

The method and basis of spreading program costs varies from one PBID to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the district. PBIDs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or “stepped-down” benefits derived.

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AVV PBID Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed AVV PBID (i.e. security, marketing, streetscape/beautification/image enhancement and administration/operations) it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area, land area and street frontage of each parcel within two benefit zones, except as noted herein.

The “Basic Benefit Units” will be expressed as a combined function of gross building square footage (Benefit Unit “1”), land square footage (Benefit Unit “2”) and street frontage (Benefit Unit “3” for Highway 18 frontage and “Benefit Unit “4” for all other street frontages). Based on the shape of the proposed AVV PBID, as well as the nature of the District program elements, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building area, land area and street frontage within two benefit zones. Zone B assessment rates shall be set at 40% of Zone A rates based of this Assessment Engineer’s projection of conferred special benefits on parcels within each benefit zone.

For the array of land uses within the PBID, the interactive application of building and land areas and street frontage quantities are a common method of fairly and equitably spreading special benefit costs to these beneficiaries of PBID funded services, programs and improvements. Each of these factors directly relates to the degree of proportionate special benefit conferred on each assessed parcel from PBID funded activities. There are no parcels zoned solely residential or agricultural that are assessed within the AVV PBID.

Building area is a direct measure of the static utilization of each parcel and its corresponding impact or draw on PBID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, building area, should generate approximately 50% of the total PBID revenue (53.59% when adjusted for current precise building area measurements and program costs and service levels).

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on PBID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 20% of the total PBID revenue (17.26% when adjusted for precise parcel measurements and program costs and service levels).

Street Frontage is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on PBID funded activities. Street frontage includes all public street frontages of a parcel. In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate approximately 30% of the total PBID revenue (28.37% when adjusted for precise parcel measurements and program costs and service levels).

Special Assessment Circumstances

1. Residential Uses

There are a few parcels within the AVV PBID (including mobile home parks) that have legal non-conforming residential uses on them. State Law exempts parcels zoned “solely” residential or agricultural from being assessed. While there are 12 parcels zoned solely residential within the proposed boundary expansions, none of these 12 parcels will be assessed unless their zoning is changed in the future to assessable zoning status. It is the opinion of this Assessment Engineer that any parcel with legal residential

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uses on commercially zoned land, shall not be assessed for the residential building portions of the parcel since these building areas do not specially benefit from PBID funded marketing programs. Such parcels do proportionately specially benefit from other PBID funded programs, services and improvements such as security, capital improvements and beautification projects and shall be assessed for non-residential building areas on these parcels as well as land area and street frontage at the benefit Zone rates in which they are located.

2. Commercial/Industrial Condos

- a. Building area assessed at full building area rate
- b. Land area assessed at full land area fee rate but pro-rated for each unit based on ratio of unit building area to total building area
- c. Frontage assessed at full frontage rate but pro-rated for each unit based on ratio of unit building area to total building area

3. Mixed-Use Properties

Mixed –Use Rental - Ground Floor Commercial and Upper Floor Residential

- a. Building area assessed at full rate for commercial area and exempt for residential area
- b. Land area assessed at full land area rate
- c. Frontage assessed at full frontage rate

Mixed-Use Commercial Condos and Residential Condos

- a. Building area assessed at full rate for commercial area and exempt for residential building area
- b. Land area assessed at full land area rate (assessed on ground floor owners)
- c. Frontage assessed at full frontage rate (assessed on ground floor owners)

Other Special Criteria

4. Properties zoned solely for residential or agricultural use shall not be assessed.
5. Street frontage along Highway 18 shall be assessed at the full, 100% Street Frontage A rate. All other street frontages shall be assessed at 40% of the full rate - Street Frontage B rate.

Future Development

Other than future maximum rates and the assessment methodology delineated in this Report, per State Law (Government Code Section 53750), future assessments may change for any given parcel if such a change is attributable to events other than an increased rate or revised methodology, such as a change in the density, intensity, or nature of the use of land or a subdivision, lot split, reversion to acreage etc. Any change in assessment formula methodology or assessment rates higher than as stipulated in this Report would require a new ballot procedure (Section 4(b) of Article XIID of the California Constitution - Proposition 218) in order to approve any such changes.

Step 2. Quantify Total Basic Benefit Units

Considering all identified specially benefiting parcels within the AVV PBID and their respective assessable benefit units, the cumulative quantities by factor and zone are shown in the following Table:

Year 1 – 2023 - Assessable Benefit Units

BENEFIT ZONE	BLDG AREA (SQ FT)	LAND AREA (SQ FT)	STREET FRONTAGE A (LN FT)	STREET FRONTAGE B (LN FT)	# OF PARCELS	# OF ASSESSABLE PARCELS
A	618,197	7,266,838	18,827	9,337	147	134
B	926,137	11,263,198	0	48,291	248	247
TOTAL	1,544,334	18,530,036	18,827	57,628	395	381

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed renewed AVV PBID was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property-based assessments. All respective property data being used for assessment computations will be provided to each property owner in the AVV PBID for their review. If a property owner believes there is an error on a parcel’s assessed footages, the AVV PBID may confirm the data with the San Bernardino County Assessor’s office. If AVV PBID data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the AVV PBID assessment may be corrected.

Step 4. Determine Assessment Formula

In the opinion of this Engineer, the assessment formula for the proposed AVV PBID is as follows:

$$\text{Assessment} = \text{Building Area (Unit A) Sq Ft} \times \text{Unit A Rate, plus} \\ \text{Land Area (Unit B) Sq Ft} \times \text{Unit B Rate, plus} \\ \text{Street Frontage (Unit C) Lin Ft} \times \text{Unit C Rate}$$

Assessment Formula Unit Rates

Based on figures from the Assessable Benefit Units Table above, the assessment rates for each factor and zone are shown as calculated below:

Zone A

Building Area Rate (Unit 1-A)

$$(\$244,901 \times 33.506924\%) / 618,197 \text{ assessable building units} = \$0.1323/\text{sq ft building area}$$

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Land Area Rate (Unit 2-A)

$(\$244,901 \times 10.658015\%) / 7,266,838$ assessable land units = \$0.00358/sq ft land area

Street Frontage Rate A (Unit 3)

$(\$244,901 \times 12.755539\%) / 18,827$ assessable frontage units = \$1.65375/LF street frontage

Zone B

Building Area Rate (Unit 1-B)

$(\$244,901 \times 20.079038\%) / 926,137$ assessable building units = \$0.05292/sq ft building area

Land Area Rate (Unit 2-B)

$(\$244,901 \times 6.607735\%) / 11,263,198$ assessable land units = \$0.001432/sq ft land area

Street Frontage Rate B (Unit 4)

$(\$244,901 \times 15.617494\%) / 57,628$ assessable frontage units = \$0.6615/LF street frontage

YEAR 1 –2023 Assessment Rates

BENEFIT ZONE	BLDG AREA ASSMT RATE (\$/SQ FT)	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE A ASSMT RATE (\$/LN FT)	STREET FRONTAGE B ASSMT RATE (\$/LN FT)
A	\$0.132300	\$0.003580	\$1.653750	\$0.661500
B	\$0.052920	\$0.001432	\$0.000000	\$0.661500

SAMPLE CALCULATIONS:

Zone A - 18,000 sq ft parcel with a 10,119 sq ft building and 80 ft of Hwy 18 street frontage

= 18,000 SF land x \$0.00358/SF + 10,119 SF bldg x \$0.1323/SF + 80 LF frontage x \$1.65375/LF

= \$64.44 + \$1,338.74 + \$132.30 = \$1,535.48 per year
 = \$ 127.96 per month
 = \$ 4.26 per day
 = 1.26 cents per SF bldg per month

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Same example as above but in Zone B

$$\begin{aligned} &= 18,000 \text{ SF land} \times \$0.001432/\text{SF} + 10,119 \text{ SF bldg} \times \$0.05292/\text{SF} + 80 \text{ LF frontage} \times \$0.6615/\text{LF} \\ &= \$25.78 + \$535.50 + \$52.92 &&= \$614.20 \text{ per year} \\ & &&= \$ 51.18 \text{ per month} \\ & &&= \$ 1.71 \text{ per day} \\ & &&= 1/2 \text{ cent per sq ft bldg per month} \end{aligned}$$

The complete Year 1 – 2023 assessment roll of all parcels to be assessed by the AVV PBID is included in this Report as Appendix I.

Step 5. Estimate Total District Costs

The total projected 10-year special benefit costs for 2023 – 2032 of the AVV PBID are shown in the Table on pages 16/17 of this Report assuming a maximum 6% increase per year.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIII D Section 4(b) of the California Constitution – Proposition 218)

Total Year 1 special and districtwide general benefit related costs are estimated at \$256,938. Districtwide general benefits are factored at 5% of the total benefit value (see Finding 2 of this Report) with special benefits set at 95%. Article XIII D Section 4(b) of the California Constitution limits the levy of property assessments to costs attributed to special benefits only. The 5% general benefit value is computed to be \$12,847 with a resultant 95% special benefit limit computed at \$244,901. *Based on current property data and land uses, this is the maximum amount of Year 1 (2023) revenue that can be derived from property assessments from the subject District.*

All program costs associated with districtwide and site/activity specific general benefits will be derived from sources other than AVV PBID assessments.

Step 7. Calculate “Basic Unit Cost”

With a YR 1 - 2021 assessment revenue portion of the budget set at \$244,901 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the AVV PBID is proposed to be renewed for a 10-year term, maximum assessments for future years (2023-2032) must be set at the inception of the proposed renewed AVV PBID. An annual inflationary assessment rate increase of up to 6%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the AVV PBID Property Owner’s Association. The maximum assessment rates for the 10-year proposed renewed AVV PBID term of 2023-2032 are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for each year of the proposed renewed AVV PBID term (2023-2032).

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**AVV PBID – 10-year Maximum Assessment Rates
(Includes a 6%/Yr. Max Increase)**

BENEFIT ZONE	BLDG AREA ASSMT RATE (\$/SQ FT)	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE A ASSMT RATE (\$/LN FT)	STREET FRONTAGE B ASSMT RATE (\$/LN FT)
<u>YEAR 1</u>				
A	\$0.132300	\$0.003580	\$1.653750	\$0.661500
B	\$0.052920	\$0.001432	\$0.000000	\$0.661500
<u>YEAR 2</u>				
A	\$0.140238	\$0.003795	\$1.752975	\$0.701190
B	\$0.056095	\$0.001518	\$0.000000	\$0.701190
<u>YEAR 3</u>				
A	\$0.148652	\$0.004023	\$1.858154	\$0.743261
B	\$0.059461	\$0.001609	\$0.000000	\$0.743261
<u>YEAR 4</u>				
A	\$0.157571	\$0.004264	\$1.969643	\$0.787857
B	\$0.063029	\$0.001706	\$0.000000	\$0.787857
<u>YEAR 5</u>				
A	\$0.167025	\$0.004520	\$2.087822	\$0.835128
B	\$0.066811	\$0.001808	\$0.000000	\$0.835128
<u>YEAR 6</u>				
A	\$0.177047	\$0.004791	\$2.213091	\$0.885236
B	\$0.070820	\$0.001916	\$0.000000	\$0.885236
<u>YEAR 7</u>				
A	\$0.187670	\$0.005078	\$2.345876	\$0.938350
B	\$0.075069	\$0.002031	\$0.000000	\$0.938350
<u>YEAR 8</u>				
A	\$0.198930	\$0.005383	\$2.486629	\$0.994651
B	\$0.079573	\$0.002153	\$0.000000	\$0.994651
<u>YEAR 9</u>				
A	\$0.210866	\$0.005706	\$2.635827	\$1.054330
B	\$0.084347	\$0.002282	\$0.000000	\$1.054330
<u>YEAR 10</u>				
A	\$0.223518	\$0.006048	\$2.793977	\$1.117590
B	\$0.089408	\$0.002419	\$0.000000	\$1.117590

Step 8. Spread the Assessments

The resultant assessment spread calculation results for each parcel within the AVV PBID are shown in the Management District and this Report and were determined by applying the AVV PBID assessment formula to each identified benefiting property.

Miscellaneous AVV PBID Provisions

Time and Manner of Collecting Assessments:

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to the San Bernardino County (Operation Years 2023-2032). The AVV PBID assessments shall appear as a separate line item on the property tax bills issued by the San Bernardino County Assessor. The Town of Apple Valley is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement the Management District Plan.

Bonds:

No bonds are to be issued in conjunction with this proposed renewed AVV PBID.

Duration

As allowed by State PBID Law, the AVV PBID will have a ten (10) year operational term from January 1, 2023 to December 31, 2032. The proposed renewed AVV PBID operation is expected to begin services on January 1, 2023. If the AVV PBID is not renewed again at the end of the proposed 10-year renewal term, services will end on December 31, 2032.

APPENDIX 1

AVV PBID YR 1 – 2023 ASSESSMENT ROLL

APN	YEAR 1 ASSMT
0439022660000	\$14,784.02
0439291040000	\$158.44
0439291050000	\$224.39
0439291060000	\$44.46
0439291070000	\$44.24
0439291140000	\$45.68
0439291150000	\$45.96
0439291160000	\$45.96
0439291170000	\$174.55
0439291270000	\$898.50
0439294020000	\$177.18
0439294030000	\$45.96
0439311010000	\$116.70
0439311020000	\$116.70
0439311030000	\$116.70
0439311040000	\$116.70
0439311050000	\$640.61
0439311060000	\$381.30
0439311070000	\$640.61
0439311080000	\$116.70
0439321010000	\$169.08
0439321020000	\$23.94
0439321030000	\$46.23
0439321040000	\$45.26
0439321050000	\$45.25
0439321060000	\$45.25
0439321070000	\$174.53
0439321080000	\$285.83
0439321090000	\$122.82
0439321100000	\$116.70
0439321110000	\$116.70
0439321120000	\$116.70
0439321130000	\$116.70
0439321140000	\$116.70
0439321150000	\$612.82
0439321160000	\$612.82
0439321170000	\$381.30
0439321180000	\$613.14
0439321190000	\$120.51
0439321200000	\$47.73
0439321210000	\$46.16
0439322010000	\$45.96
0439322020000	\$45.96
0439322030000	\$46.11
0439322040000	\$48.81
0439322050000	\$44.44
0439322060000	\$242.15
0439322070000	\$525.24
0439322080000	\$116.70
0439322090000	\$612.82
0439322100000	\$612.82
0439322110000	\$116.70

0439322120000	\$116.70
0439322130000	\$117.91
0439322140000	\$229.37
0439324020000	\$283.86
0439324030000	\$118.78
3087301410000	\$1,538.29
3087301420000	\$93.29
3087301430000	\$662.95
3087301440000	\$427.54
3087301450000	\$11,927.02
3087301460000	\$1,769.04
3087301520000	\$1,757.13
3087341010000	\$541.84
3087341020000	\$416.16
3087341030000	\$1,535.48
3087341040000	\$909.87
3087341050000	\$429.50
3087341060000	\$8.95
3087341070000	\$17.90
3087341080000	\$0.00
3087341090000	\$175.91
3087341100000	\$1,028.86
3087341110000	\$698.49
3087341170000	\$28.64
3087341190000	\$560.94
3087341200000	\$1,470.71
3087341210000	\$613.95
3087341220000	\$646.06
3087341230000	\$217.18
3087341240000	\$300.77
3087341250000	\$1,088.33
3087341260000	\$0.00
3087341270000	\$0.00
3087341280000	\$0.00
3087341290000	\$0.00
3087341300000	\$1,904.37
3087341310000	\$1,600.05
3087341320000	\$584.02
3087341390000	\$580.71
3087341400000	\$229.78
3087341410000	\$607.67
3087341430000	\$1,922.57
3087341440000	\$870.48
3087342010000	\$667.44
3087342020000	\$784.87
3087342030000	\$580.55
3087342060000	\$737.46
3087342070000	\$1,010.16
3087342080000	\$1,212.21
3087342110000	\$3,552.36
3087342120000	\$150.35
3087342130000	\$8.59
3087342140000	\$47.26
3087342150000	\$20.76

3087342160000	\$2.86
3087342170000	\$47.26
3087342180000	\$55.46
3087342190000	\$58.33
3087342200000	\$16.67
3087342210000	\$755.36
3087342220000	\$448.11
3087342230000	\$5.44
3087342240000	\$455.79
3087342250000	\$1,266.21
3087342260000	\$419.48
3087342270000	\$922.17
3087342280000	\$617.76
3087342290000	\$763.67
3087342300000	\$369.41
3087342310000	\$282.40
3087342320000	\$304.44
3087342330000	\$514.67
3087342340000	\$10,819.15
3087342350000	\$361.50
3087342360000	\$372.83
3087342370000	\$996.19
3087342380000	\$889.33
3087342390000	\$788.28
3087342400000	\$922.72
3087342410000	\$282.01
3087342420000	\$1,095.13
3087342430000	\$1,921.47
3087342440000	\$549.16
3087342450000	\$690.55
3087342460000	\$580.38
3087342470000	\$1,218.33
3087351010000	\$381.10
3087351020000	\$130.00
3087351030000	\$255.74
3087351040000	\$255.74
3087351050000	\$516.46
3087351070000	\$512.10
3087351080000	\$888.87
3087351090000	\$170.58
3087351100000	\$307.24
3087351110000	\$510.85
3087351120000	\$510.85
3087351130000	\$155.31
3087351150000	\$177.76
3087351160000	\$177.76
3087351170000	\$0.00
3087351180000	\$0.00
3087351190000	\$0.00
3087351200000	\$0.00
3087351210000	\$0.00
3087351220000	\$0.00
3087351230000	\$0.00
3087351240000	\$272.78

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3087351250000	\$1,542.76
3087351260000	\$4,790.47
3087351260000	\$0.00
3087351300000	\$494.08
3087351310000	\$836.76
3087351320000	\$109.11
3087351330000	\$638.31
3087351340000	\$649.22
3087351350000	\$120.02
3087351360000	\$304.98
3087351370000	\$150.22
3087351380000	\$109.11
3087351390000	\$109.11
3087351400000	\$118.45
3087351410000	\$118.45
3087351420000	\$721.73
3087351430000	\$753.49
3087351440000	\$753.49
3087351450000	\$810.00
3087351460000	\$634.23
3087351470000	\$1,158.16
3087351480000	\$105.83
3087351490000	\$105.83
3087351500000	\$296.35
3087351520000	\$919.66
3087381010000	\$0.00
3087381020000	\$761.81
3087381030000	\$436.14
3087381040000	\$1,866.58
3087381060000	\$514.98
3087381070000	\$150.45
3087381080000	\$86.25
3087381090000	\$86.25
3087381100000	\$247.04
3087381110000	\$848.48
3087381120000	\$414.49
3087381150000	\$765.50
3087381160000	\$320.96
3087381170000	\$416.83
3087381180000	\$444.87
3087381190000	\$648.07
3087381200000	\$38.65
3087381210000	\$622.78
3087381220000	\$291.69
3087381230000	\$390.89
3087381250000	\$257.66
3087382010000	\$1,287.49
3087382020000	\$2,151.94
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	\$244,091.22

APPENDIX 2

AVV PBID BOUNDARY MAP

