

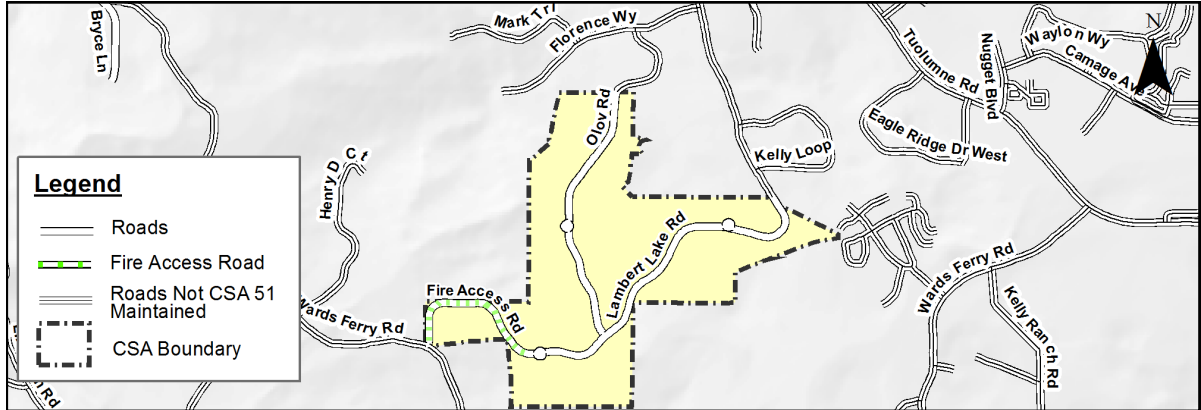


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COUNTY SERVICE AREA 53, WHISPERING WOODS 2023-24 ANNUAL REPORT



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Enclosed is the 2023 Annual Report for County Service Area 53, Whispering Woods (CSA 53). The report contains information concerning the planned road maintenance, budget, and funding requirements for fiscal year 2023-24.

To identify your assessment charge locate the parcel number on *Exhibit A, 2023-24 Benefit Appor-tionment Schedule*. This assessment is levied against your parcel as an additional line item on your Tuolumne County property tax bill. **THIS REPORT IS NOT A BILL.**

CSA 53 was established in 1998 by the Tuolumne County Board of Supervisors to maintain roads within its boundaries. In 2009, CSA 53 property owners voted to approve the assessment with an annual increase equivalent to the construction cost index inflation factor. For fiscal year 2023-24 the inflation factor is 4.9%.

Routine drainage maintenance is considered for fiscal year 2023-24. Please note that culverts located beneath driveways are the property of the resident and your responsibility to keep clear of debris.

The purpose of this annual report is to provide information about the administration of CSA 53. If you have any questions regarding your County Service Area please contact the Public Works Department.

Services

Snow removal, road and
drainage maintenance,
vegetation removal

3.5 Lane Miles

Lambert Lake Rd, Olov Rd,
Fire Access Rd

Anticipated Maintenance

Clearing overside drains

County Service Area No. 53, Whispering Woods Annual Report

I. Background

County Service Area No. 53, Whispering Woods Subdivision (CSA 53) is located in Supervisorial District No. 4 near the East Sonora area. The service area was established by Board Resolution No. 189-98 on September 1, 1998 to maintain roads within its boundaries. A perpetual assessment program was approved by vote of property owners in 2009 (Board Resolution 51-09).

II. Administration

The Tuolumne County Board of Supervisors serves as the Conducting Authority and Board of Directors for the service area. The Board of Supervisors has directed the Department of Public Works to administer road maintenance activities within the service area. The 2008 CSA 53 Long-Term Maintenance Plan provides guidelines for administration of the CSA maintenance program. Update to the Long-Term Maintenance Plan is budgeted in 22-23. This funding will remain in CSA account if update is not completed in this fiscal year.

III. Road Inventory

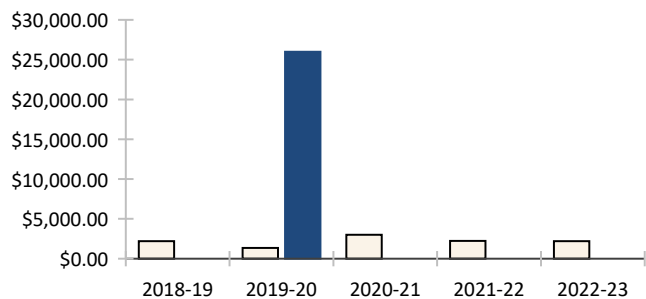
Road Name	Length (ft)	Width (ft)	Length (mi)	Surface	Condition
Fire Access Road	2,143	18	0.41	Paved	Fair
Lambert Lake Road	4,725	20	0.89	Paved	Fair
Olov Road	3,410	20	0.65	Paved	Fair
TOTAL CSA Road Length (miles):			1.947		

IV. Maintenance Record

Fiscal Yr	Operational Routine Maintenance	Preventative Road Maintenance
2018-19	\$ 2,200.00 Snowplow, Admin.	
2019-20	\$ 1,350.00 Snowplow, Admin.	\$26,000.00 Crack Seal (all roads)
2020-21	\$ 3,000.00 Signs, Admin.	
2021-22	\$ 2,240.00 Snowplow, Signs, Admin.	
2022-23	\$ 2,200.00 Snowplow, Admin.	

The maintenance record is categorized into two types of expenses: operational costs and road maintenance costs.

- Operational & routine maintenance costs are routine expenses. Typically, these costs are smaller value items and funded using a current year's budget.
- Preventative road maintenance costs are infrequent maintenance items, scheduled based on pavement condition. Typically, these costs are larger expenses that require multiple years of reserve fund savings (see item X).



V. Revenue

The primary source of revenue in CSA 53 is the collection of assessments on each parcel. These charges for benefit received are determined for each parcel in accordance with the Benefit Assessment Methodology approved by the Board of Supervisors and California Court ruling DJDAR 10675 on July 14, 2008. The accrual of interest on accumulated funds supplements the account.

VI. Assessments

Assessment charges have been apportioned according to CSA Administrative Policies, Section IV, Benefit Assessment Methodology and California Court decision DJDAR 10675 July 14, 2008. For a tabulation of service charges see "Exhibit A", Benefit Apportionment Schedule.

VII. Field Review

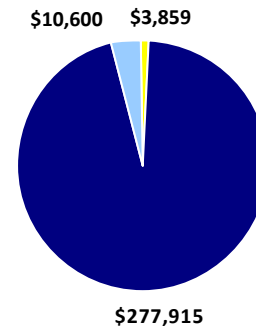
Department of Public Works staff conducted a field review of CSA 53 in March 2023. Drainage maintenance are considered for next year.

VIII. Proposed Work Program, FY 2023-24

	Estimated Expenditures
Snow Removal	\$400
Snow Removal Contingency*	\$3,300
Road Maintenance: No significant maintenance	\$0
Routine Maintenance	\$6,000
Maintenance Contingency	\$900
Work Funds Total:	\$10,600

*Snow Removal Contingency is calculated using largest total winter costs (Winter 2011-12)

Proposed Budget

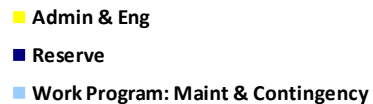


IX. Administration and Engineering

The County of Tuolumne shall be reimbursed for administrative costs as follows:

Administration & Engineering Costs	Estimated Expenditures
Engineering & Administration*	\$2,914
Long-Term Maint Plan Update	\$945
Admin & Eng TOTAL	\$3,859

*Engineering and Administration is estimated as follows:
 \$400 per CSA or PRD plus \$23 per parcel for annual report admin.
 15% of projected expenditures for contract administration
 \$50 for mailing and printing costs



X. Proposed Budget FY 2023-24

(Fiscal year begins July 1)

	Estimated Expenditures	Total
Beginning Fund Balance (estimated)		\$253,700
Revenues (estimated)		
Assessment		\$36,574
Interest		\$2,100
Available Funds (estimated)		\$292,374
Expenses (estimated)		
Work Program & Contingency Fees	\$10,600	
Administration & Engineering	\$3,859	
		-\$14,459
Reserve		\$277,915

County Service Area No. 53, Whispering Woods Benefit Apportionment Methodology

Benefit Assessment Methodology

This paper presents the apportionment of costs for road maintenance services for individual parcels in County Service Area No. 53, Whispering Woods (CSA 53) based on benefit the parcel receives. The apportionment has been calculated in accordance with the Benefit Assessment Methodology approved by the Tuolumne Board of Supervisors and California Supreme Court rulings.

Annual Revenue

The annual revenue required to fund road maintenance in CSA 53 is based on the Long-term Maintenance Plan as developed for this service area by a Professional Engineer.

Annual Revenue Requirement	=	\$36,574
Number of Assessable Parcels	=	38

Benefit Components

The revenue requirement is apportioned between three benefit components as shown below:

<u>Benefit Component</u>	<u>Type of Benefit</u>
1) Community	Common benefit
2) Zone	Road type and location
3) Road Usage	Distance and traffic

Community Component

The community component reflects the common benefits shared by the service area community as a whole including multiple access roads and the gated emergency fire access route. These common benefits are estimated as a fixed percentage of total benefit as shown below:

$$\text{Community Component} = 25\% \times \$36,574 = \$9,144$$

The community component is apportioned uniformly and results in a uniform base charge as shown below:

$$\text{Community Component Per Parcel} = \frac{\text{Uniform Base Charge}}{\text{Number of Parcels}} = \frac{\$9,144}{38} = \$241$$

Only CSAs with common benefits may utilize this component of assessment calculation per DJDAR 10675 ruling.

Zone Component

The Zone component is determined as follows:

Annual Revenue Requirement		\$36,574
- Community Component		-\$9,144
Zone Component		\$27,430

One road system currently exists in this service area. The zone component is the same for all parcels within the service area. Maintenance cost for the zone can be estimated according to the total length of road in the zone as shown below:

Zone of Benefit	CSA Road Length	Percentage of CSA Total	Allocation to Zone
Zone A	8735 L.F.	100%	\$27,430
Total	8735 L.F.	100%	\$27,430

Road Usage Component

Estimated road usage for each parcel is determined according to traffic and distance factors calculated for that parcel. These factors may change from year to year as the property is developed. Traffic and distance factors are shown on the Apportionment Schedule.

Apportionment Schedule

The attached Apportionment Schedule shows how the individual parcel assessments are calculated.

**County Service Area No. 53, Whispering Woods
2023-24 Benefit Apportionment Schedule**

To identify your parcel's assessment charge locate the parcel number in the table below. **This report is not a bill.** Parcel charge will be added as line item on yearly property tax billing.

Assessors Parcel Number	Distance Factor*	Traffic Factor**	Road Use Factor	Parcel Allocation	Zone Cost	Zone Component	Community Component	Parcel Apportionment
097-320-001-000	0.448	x 10 =	4.48	4.48 / 193.86	x \$27,430 =	\$633	+ \$241 =	\$874
097-320-002-000	0.467	x 10 =	4.67	4.67 / 193.86	x \$27,430 =	\$660	+ \$241 =	\$901
097-320-003-000	0.471	x 10 =	4.71	4.71 / 193.86	x \$27,430 =	\$666	+ \$241 =	\$907
097-320-004-000 /005	0.383	x 10 =	3.83	3.83 / 193.86	x \$27,430 =	\$541	+ \$241 =	\$782
097-320-006-000	0.521	x 10 =	5.21	5.21 / 193.86	x \$27,430 =	\$737	+ \$241 =	\$978
097-320-007-000 /008	0.612	x 10 =	6.12	6.12 / 193.86	x \$27,430 =	\$866	+ \$241 =	\$1,107
097-320-009-000	0.710	x 10 =	7.10	7.10 / 193.86	x \$27,430 =	\$1,004	+ \$241 =	\$1,245
097-320-010-000	0.571	x 10 =	5.71	5.71 / 193.86	x \$27,430 =	\$807	+ \$241 =	\$1,048
097-320-011-000	0.547	x 10 =	5.47	5.47 / 193.86	x \$27,430 =	\$773	+ \$241 =	\$1,014
097-320-012-000	0.511	x 10 =	5.11	5.11 / 193.86	x \$27,430 =	\$723	+ \$241 =	\$964
097-320-013-000	0.416	x 10 =	4.16	4.16 / 193.86	x \$27,430 =	\$589	+ \$241 =	\$830
097-320-015-000	0.384	x 10 =	3.84	3.84 / 193.86	x \$27,430 =	\$543	+ \$241 =	\$784
097-320-016-000	0.360	x 10 =	3.60	3.60 / 193.86	x \$27,430 =	\$509	+ \$241 =	\$750
097-320-017-000	0.399	x 10 =	3.99	3.99 / 193.86	x \$27,430 =	\$565	+ \$241 =	\$806
097-320-018-000	0.383	x 10 =	3.83	3.83 / 193.86	x \$27,430 =	\$542	+ \$241 =	\$783
097-320-019-000	0.416	x 10 =	4.16	4.16 / 193.86	x \$27,430 =	\$588	+ \$241 =	\$829
097-320-020-000	0.461	x 10 =	4.61	4.61 / 193.86	x \$27,430 =	\$652	+ \$241 =	\$893
097-320-021-000	0.492	x 10 =	4.92	4.92 / 193.86	x \$27,430 =	\$696	+ \$241 =	\$937
097-320-022-000	0.513	x 10 =	5.13	5.13 / 193.86	x \$27,430 =	\$725	+ \$241 =	\$966
097-320-023-000	0.571	x 10 =	5.71	5.71 / 193.86	x \$27,430 =	\$807	+ \$241 =	\$1,048
097-320-024-000	0.665	x 10 =	6.65	6.65 / 193.86	x \$27,430 =	\$940	+ \$241 =	\$1,181
097-320-025-000	0.663	x 10 =	6.63	6.63 / 193.86	x \$27,430 =	\$938	+ \$241 =	\$1,179
097-320-026-000	0.605	x 10 =	6.05	6.05 / 193.86	x \$27,430 =	\$856	+ \$241 =	\$1,097
097-320-027-000	0.637	x 10 =	6.37	6.37 / 193.86	x \$27,430 =	\$901	+ \$241 =	\$1,142
097-320-028-000	0.339	x 10 =	3.39	3.39 / 193.86	x \$27,430 =	\$480	+ \$241 =	\$721
097-320-029-000	0.602	x 10 =	6.02	6.02 / 193.86	x \$27,430 =	\$851	+ \$241 =	\$1,092
097-320-030-000	0.621	x 10 =	6.21	6.21 / 193.86	x \$27,430 =	\$878	+ \$241 =	\$1,119
097-320-031-000	0.631	x 10 =	6.31	6.31 / 193.86	x \$27,430 =	\$892	+ \$241 =	\$1,133
097-320-032-000	0.623	x 10 =	6.23	6.23 / 193.86	x \$27,430 =	\$881	+ \$241 =	\$1,122
097-320-033-000	0.667	x 10 =	6.67	6.67 / 193.86	x \$27,430 =	\$943	+ \$241 =	\$1,184
097-320-034-000	0.581	x 10 =	5.81	5.81 / 193.86	x \$27,430 =	\$822	+ \$241 =	\$1,063
097-320-035-000	0.538	x 10 =	5.38	5.38 / 193.86	x \$27,430 =	\$761	+ \$241 =	\$1,002
097-320-036-000	0.519	x 10 =	5.19	5.19 / 193.86	x \$27,430 =	\$734	+ \$241 =	\$975
097-320-037-000	0.441	x 10 =	4.41	4.41 / 193.86	x \$27,430 =	\$623	+ \$241 =	\$864
097-320-038-000	0.409	x 10 =	4.09	4.09 / 193.86	x \$27,430 =	\$579	+ \$241 =	\$820
097-320-039-000	0.429	x 10 =	4.29	4.29 / 193.86	x \$27,430 =	\$607	+ \$241 =	\$848
097-320-040-000	0.385	x 10 =	3.85	3.85 / 193.86	x \$27,430 =	\$545	+ \$241 =	\$786
097-320-043-000	0.395	x 10 =	3.95	3.95 / 193.86	x \$27,430 =	\$559	+ \$241 =	\$800
Parcels 38	Total road use:		193.86	trip-miles	CSA Total			\$36,574

*Distance factor (miles) is determined using the distance between County road and farthest point of parcel, with adjustments for multiple route options.

**Traffic factor (average daily trips) is based on zoning and parcel use.