



City of Salinas

North of Boronda FGA Central Area

Zone of Benefit Application Analyst Report

November 2025

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**CITY OF SALINAS
NORTH OF BORONDA FGA CENTRAL AREA
ZONE OF BENEFIT APPLICATION
ANALYST REPORT**



Prepared for

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Prepared by

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INTRODUCTION

The information provided in this report is derived primarily from the City of Salinas (“City”) Ordinance No. 2549, Ordinance No. 2590, and East Boronda LLC’s (the “Sponsor’s”) submitted Zone of Benefit (ZOB) Application.

The North of Boronda Future Growth Area (FGA) consists of four planning areas for the purposes of preparing and processing specific plans and environmental review, namely (1) the West Area, being portions of the FGA lying between San Juan Grade Road and Natividad Road; (2) the Central Area, being portions of the FGA lying between Natividad Road and the extension of Constitution Boulevard; (3) the East Area, consisting of the portions of the FGA lying between the extension of Constitution Boulevard and Williams Road; and (4) the portions of the West Area included within the adopted Gateway Center Specific Plan. This ZOB analysis is related to the Central Area.

The costs incurred within each planning area associated with preparation of the specific plans and compliance with the provisions of CEQA, as well as the City Costs, should be borne fairly and proportionately by the owners of property within each planning area. The City established a system to implement and enforce such a reimbursement via Ordinance No. 2549 which requires the formation of a ZOB covering the relevant planning area. The City has received such an application from the Sponsor and selected Willdan Financial Services to serve as the “Analyst”. The Analyst shall review the application and prepare a report (the “Analyst Report”) with the Analysts’ recommendations to the City Council.

A. ORDINANCE AUTHORITY

Ordinance No. 2549 was introduced and read on the 20th day of May 2014 and passed and adopted on the 3rd day of June 2014. On February 21st, 2017, Ordinance No. 2590 was adopted and amended Ordinance No. 2549 to exclude undevelopable areas from the calculation of the fair share costs.

B. ZOB BOUNDARIES AND DEVELOPMENT SUMMARY

The Future Growth Area (FGA) in Salinas comprises approximately 2,388 acres within the City limits, generally bounded on the south and southeast by East Boronda Road, on the west by San Juan Grade Road, and on the northeast by Williams Road. Its northern limit follows the City’s Sphere of Influence as adopted by the Monterey County Local Agency Formation Commission (LAFCO) in Resolution No. 08-09 (May 19, 2008).

Within the FGA, the Sponsor’s ZOB Application focuses on the Central Area, specifically the portion lying between Natividad Road and the extension of Constitution Boulevard. According to the Sponsor’s attached map (see Application Attachment C), the Central Area comprises both “chargeable” and “non-

chargeable” parcels totaling roughly 776.73 acres, benefiting from, or otherwise subject to, the annexation and entitlement costs for which the Sponsor seeks reimbursement. These boundaries correspond to the parcels listed in the Application ledger and have been submitted to the City as the proposed ZOB.

The full FGA is planned for up to 11,485 dwelling units and 3.992 million square feet of commercial/retail/mixed-use and public/semi-public development. The Central Area specifically will accommodate a portion of that buildout under its own specific plan and CEQA documentation, consistent with the City’s phased approach to FGA planning.

By forming a Zone of Benefit in this Central Area, the City can ensure that property owners who benefited from the Sponsor’s annexation and entitlement efforts pay their proportional share, as required under Ordinance Nos. 2549 and 2590 (collectively, the “Ordinances”).

I. CONFIRMATION OF EXPENDITURES

This section reviews the costs incurred by the Sponsor(s), verifying (1) that each claimed item was indeed paid, (2) that it is consistent with Ordinance Nos. 2549 and 2590, and (3) that it qualifies as a necessary Annexation Cost, Entitlement Cost, or City-Incurred Cost (as defined in the Ordinances).

A. DOCUMENTATION OF COSTS

The Sponsor provided a comprehensive ledger of allocated internal and consultant costs, invoices and proof-of-payment records as part of their ZOB Application, attached as **Exhibit A**. Attachments were not included in Exhibit A but are on file with the City and the Analyst. These line items fall primarily into (1) Pre-Annexation Engineering, (2) Environmental Documents for CEQA compliance, (3) Legal Defense of EIR challenges, and (4) City-incurred application fees. The Analyst reviewed these materials according to the reasonableness standard to confirm each cost was actually paid by the Sponsor on or about the date stated.

After review, we as the Analyst have determined that \$33,854.27 in ineligible political and marketing expenses had been included. The Sponsor provided an updated ledger with those costs removed.

B. PAST REIMBURSEMENTS AND CREDITS

Prior to submitting this Zone of Benefit (ZOB) application, the Sponsor received one partial reimbursement of \$297,841 from Harrod Construction Company (Christensen Trust) in 2008. These amounts will be credited toward that owner’s final Reimbursement Charge. All other Non-Participating Owners have no recorded payments and are thus credited \$0.

Additionally, in January 2001, Hartnell/Matsui entered into an option agreement with CreekBridge Homes/East Boronda LLC for the property described in this report as belonging to Hartnell. The contract granted CreekBridge Homes/East Boronda an initial five-year purchase option, renewable for up to ten one-year extensions, in exchange for annual option payments. Section 4.2 of this agreement assigns CreekBridge Homes/East Boronda LLC “sole responsibility” for obtaining and paying all subdivision mapping, environmental review and other costs related to development entitlements incurred during the option term.

II. SUMMARY OF COSTS

A. SUMMARY OF SPONSOR COSTS

The following table summarizes the costs incurred by the Sponsor for the annexation and entitlement of the ZOB.

Cost Category	Amount
Architectural Renderings	\$2,814.75
Market Studies & Reports	3,246.31
Lead Agency Processing Fees	3,532.01
Blueprints, Reprographics & Shipping	7,433.75
In-House Architect	10,958.89
SWPPP Preparation & Compliance	11,246.00
Financing Plan Consultant	11,629.59
Environmental Impact Report	18,875.56
Preliminary Architecture	24,859.52
Concept Landscape Architecture	27,743.84
Preliminary Geotechnical Investigations (Phase 1)	27,958.94
Preliminary Biological / Biotic Studies	42,714.89
Application & Filing Fees	63,275.28
Survey & Mapping	74,361.77
Geotechnical Engineering	99,437.83
Community Design Charrette	109,810.09
School Facilities Consultant	124,662.67
Preliminary Traffic Consultant	214,965.49
Land Planning Consultant	254,258.38
Legal Services – Entitlements	588,240.12
Legal Services – School District Litigation	638,288.92
City of Salinas Fees & Charges	643,944.77
Preliminary Civil Engineering	1,153,703.05
Project Design (Civil & Infrastructure)	1,551,143.02
Interest Accrued	1,624,587.86
Total	\$7,333,693.30

Interest is added to each sponsor-paid invoice to reflect the time value of money between the date of payment and the date the reimbursement is made. Consistent with best practices and the Ordinances, simple interest is applied monthly at an annual rate of six percent (6%) through the date of adoption of the Resolution creating the ZOB, and eight percent (8%) thereafter. Incorporating interest places early-year expenditures on equal footing with recent ones and provides a fair return to the Sponsors until their costs are recovered.

B. SUMMARY OF CITY COSTS

The City has incurred \$11,140 in consultant costs thus far and expects to incur an additional \$3,000 in consultant costs before the ZOB charge goes into effect. These costs have been incorporated into the analysis.

III. COST ALLOCATION AND ANALYSIS

A. ALLOCATION METHODOLOGY

Reimbursable costs are distributed on a pro-rata developable acreage basis as mandated by Ordinances 2549 and 2590. The total amount of chargeable acreage is 776.75 total acres less 225.72 acres of roads, drainage, school sites and open space for net chargeable acreage of 551.03.

For purposes of allocating expenditures to owners within the ZOB, all invoices have been divided into two periods: (1) Pre-2011 (the span during which the Option Agreement was in force, and (2) from 2011 to the present. During the Pre-2011 period, amounts that would have been charged to Hartnell properties have been assigned to East Boronda LLC.

Using net developable (i.e., chargeable) acres as the divisor ensures that only the land that can be subdivided, entitled, and ultimately developed bears the reimbursement burden, which satisfies the proportional-benefit standard set out in Ordinances 2549 and 2590. By removing rights-of-way, drainage corridors, open-space dedications, and other permanently undevelopable parcels from the denominator, the methodology (1) aligns each dollar of cost with property that will realize an increase in value from the Annexation and Specific Plan work, (2) avoids over-charging the developable acreage to subsidize land that confers a public benefit but yields no private development potential, and (3) mirrors the approach recommended in the aforementioned ordinances, thereby promoting consistency and administrative simplicity. This net-acre basis also conforms to Government Code nexus principles by establishing a clear, measurable relationship between the costs incurred and the parcels that directly benefit from those costs.

In reviewing the original application, Willdan pointed out that some of the gross acreages of the Assessor's Parcels were inconsistent with the data from the Monterey County Assessor. The Sponsor has corrected these inconsistencies. Since the actual number of net acres will not be finalized until a final map is recorded for the properties, the net acreages used for this analysis are subject to change.

The net acreage by owner data is provided in the table below.

ZOB Owner	Eligible Acres	Percent Allocation
East Boronda LLC	183.71	33.34%
Christensen Trust	139.25	25.27%
Hartnell	162.21	29.44%
Scagliotti	32.37	5.87%
Natividad	25.42	4.61%
Noon	8.07	1.46%
Total	551.03	100.00%

B. AGGREGATE COSTS AND ALLOCATION

The following table summarizes the Aggregate Annexation and Entitlement costs incurred by the Sponsor and allocated to each landowner in the ZOB according to the methodology in Section III.A above for the pre-2011 Option Period.

Central Area Specific Plan Costs (Pre-2011)
Reconciliation of Amounts Owed to East Boronda LLC and City of Salinas

Line Item	City of Salinas	East Boronda	Christensen Trust	Hartnell	Scagliotti	Natividad	Noon	Total
Total Costs Paid	\$ -	\$ 3,100,126.77	\$ 289,788.19	\$ -	\$ -	\$ -	\$ -	\$ 3,389,914.96
Interest on Costs Paid	-	981,414.16	137,596.05	-	-	-	-	1,119,010.21
Total Costs Paid	\$ -	\$ 4,081,540.93	\$ 427,384.24	\$ -	\$ -	\$ -	\$ -	\$ 4,508,925.17
Share of City Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Share of Sponsor Costs	-	2,128,086.28	856,660.54	-	199,138.97	156,382.84	49,646.32	3,389,914.96
Interest Owed on East Boronda Costs	-	-	567,783.92	-	203,297.66	159,649.31	50,683.27	981,414.16
Interest Owed on Harrod Homes Costs	-	101,285.27	-	-	17,846.49	14,014.80	4,449.49	137,596.05
Subtotal	\$ -	\$ 2,229,371.55	\$ 1,424,444.46	\$ -	\$ 420,283.12	\$ 330,046.95	\$ 104,779.08	\$ 4,508,925.17
Share of Costs	\$ -	\$ 2,128,086.28	\$ 856,660.54	\$ -	\$ 199,138.97	\$ 156,382.84	\$ 49,646.32	\$ 3,389,914.96
Share of Interest	-	101,285.27	567,783.92	-	221,144.15	173,664.11	55,132.76	1,119,010.21
Costs Paid	-	(3,100,126.77)	(289,788.19)	-	-	-	-	(3,389,914.96)
Interest to E.Boronda	-	(981,414.16)	-	-	-	-	-	(981,414.16)
Interest to Harrod Homes	-	-	(137,596.05)	-	-	-	-	(137,596.05)
Subtotal	\$ -	\$ (1,852,169.38)	\$ 997,060.22	\$ -	\$ 420,283.12	\$ 330,046.95	\$ 104,779.08	\$ 0.00
Less Payments To Date	-	297,841.00	(297,841.00)	-	-	-	-	-
Total Costs (Overpaid)/Underpaid	\$ -	\$ (1,554,328.38)	\$ 699,219.22	\$ -	\$ 420,283.12	\$ 330,046.95	\$ 104,779.08	\$ 0.00

The following table summarizes the Aggregate Annexation and Entitlement costs incurred by the Sponsor and allocated to each landowner in the ZOB according to the methodology in Section III.A above for the period during which the option was not in force.

Central Area Specific Plan Costs (2011 On)
Reconciliation of Amounts Owed to East Boronda LLC and City of Salinas

Line Item	City of Salinas	East Boronda	Christensen Trust	Hartnell	Scagliotti	Natividad	Noon	Total
Total Costs Paid	\$ 14,140.00	\$ 2,608,978.67	\$ 494,110.88	\$ -	\$ -	\$ -	\$ -	\$ 3,117,229.55
Interest on Costs Paid	-	643,173.70	212,867.83	-	-	-	-	856,041.53
Total Costs Paid	\$ 14,140.00	\$ 3,252,152.37	\$ 706,978.71	\$ -	\$ -	\$ -	\$ -	\$ 3,973,271.08
Share of City Costs	\$ -	\$ 4,714.19	\$ 3,573.30	\$ 4,162.48	\$ 830.65	\$ 652.30	\$ 207.08	\$ 14,140.00
Share of Sponsor Costs	-	1,034,550.90	784,177.30	913,475.05	182,289.55	143,151.07	45,445.68	3,103,089.55
Interest Owed on East Boronda Costs	-	-	243,825.40	284,028.15	56,679.94	44,509.87	14,130.34	643,173.70
Interest Owed on Harrod Homes Costs	-	94,968.31	-	83,853.68	16,733.56	13,140.87	4,171.41	212,867.83
Subtotal	\$ -	\$ 1,134,233.40	\$ 1,031,576.00	\$ 1,285,519.35	\$ 256,533.69	\$ 201,454.12	\$ 63,954.51	\$ 3,973,271.08
Share of Costs	\$ -	\$ 1,039,265.09	\$ 787,750.60	\$ 917,637.52	\$ 183,120.19	\$ 143,803.38	\$ 45,652.76	\$ 3,117,229.55
Share of Interest	-	94,968.31	243,825.40	367,881.83	73,413.50	57,650.74	18,301.75	856,041.53
Costs Paid	(14,140.00)	(2,608,978.67)	(494,110.88)	-	-	-	-	(3,117,229.55)
Interest to E.Boronda	-	(643,173.70)	-	-	-	-	-	(643,173.70)
Interest to Harrod Homes	-	-	(212,867.83)	-	-	-	-	(212,867.83)
Subtotal	\$ (14,140.00)	\$ (2,117,918.97)	\$ 324,597.29	\$ 1,285,519.35	\$ 256,533.69	\$ 201,454.12	\$ 63,954.51	\$ -
Less Payments To Date	-	-	-	-	-	-	-	-
Total Costs (Overpaid)/Underpaid	\$ (14,140.00)	\$ (2,117,918.97)	\$ 324,597.29	\$ 1,285,519.35	\$ 256,533.69	\$ 201,454.12	\$ 63,954.51	\$ -

And finally, the following table represents the combination of the above analyses, assigning the costs attributable to the Hartnell property during the option period to East Boronda LLC.

Central Area Specific Plan Costs (Cumulative Totals)
Reconciliation of Amounts Owed to East Boronda LLC and City of Salinas

Line Item	City of Salinas	East Boronda	Christensen Trust	Hartnell	Scagliotti	Natividad	Noon	Total
Total Costs Paid	\$ 14,140.00	\$ 5,709,105.44	\$ 783,899.07	\$ -	\$ -	\$ -	\$ -	\$ 6,507,144.51
Interest on Costs Paid	-	1,624,587.86	350,463.88	-	-	-	-	1,975,051.74
Total Costs Paid	\$ 14,140.00	\$ 7,333,693.30	\$ 1,134,362.95	\$ -	\$ -	\$ -	\$ -	\$ 8,482,196.25
Share of City Costs	\$ -	\$ 4,714.19	\$ 3,573.30	\$ 4,162.48	\$ 830.65	\$ 652.30	\$ 207.08	\$ 14,140.00
Share of Sponsor Costs	-	3,162,637.18	1,640,837.85	913,475.05	381,428.52	299,533.92	95,092.00	6,493,004.51
Interest Owed on East Boronda Costs	-	-	811,609.32	284,028.15	259,977.60	204,159.18	64,813.61	1,624,587.86
Interest Owed on Harrod Homes Costs	-	196,253.58	-	83,853.68	34,580.05	27,155.67	8,620.90	350,463.88
Subtotal	\$ -	\$ 3,363,604.95	\$ 2,456,020.46	\$ 1,285,519.35	\$ 676,816.82	\$ 531,501.07	\$ 168,733.60	\$ 8,482,196.25
Share of Costs	\$ -	\$ 3,167,351.37	\$ 1,644,411.14	\$ 917,637.52	\$ 382,259.17	\$ 300,186.22	\$ 95,299.09	\$ 6,507,144.51
Share of Interest	-	196,253.58	811,609.32	367,881.83	294,557.65	231,314.85	73,434.51	1,975,051.74
Costs Paid	(14,140.00)	(5,709,105.44)	(783,899.07)	-	-	-	-	(6,507,144.51)
Interest to E.Boronda	-	(1,624,587.86)	-	-	-	-	-	(1,624,587.86)
Interest to Harrod Homes	-	-	(350,463.88)	-	-	-	-	(350,463.88)
Subtotal	\$ (14,140.00)	\$ (3,970,088.35)	\$ 1,321,657.51	\$ 1,285,519.35	\$ 676,816.82	\$ 531,501.07	\$ 168,733.60	\$ 0.00
Less Payments To Date	-	297,841.00	(297,841.00)	-	-	-	-	-
Total Costs (Overpaid)/Underpaid	\$ (14,140.00)	\$ (3,672,247.35)	\$ 1,023,816.51	\$ 1,285,519.35	\$ 676,816.82	\$ 531,501.07	\$ 168,733.60	\$ 0.00

C. REIMBURSEMENT CHARGES FOR OWNERS

The following table summarizes the Acreage attributable to each non-participating owner, expresses the ZOB charge on a per acre basis, and also shows the total amount owed for the underlying land. Additionally, the table shows how much will be retained by the City and how much will be allocated to the Sponsor as reimbursement for costs incurred.

Non-Participating Owner	Eligible Acres	Charge per Acre	Total Charge	Amount to City (0.4%)	Amount to Sponsor (99.6%)
Christensen Trust	139.25	\$7,352	\$1,023,817	\$4,095	\$1,019,721
Hartnell	162.21	\$7,925	\$1,285,519	\$5,142	\$1,280,377
Scagliotti	32.37	\$20,909	\$676,817	\$2,707	\$674,110
Natividad	25.42	\$20,909	\$531,501	\$2,126	\$529,375
Noon	8.07	\$20,909	\$168,734	\$675	\$168,059
Total	367.32	\$10,036	\$3,686,387	\$14,746	\$3,671,642

CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS

- After excluding political and marketing expenditures, all remaining sponsor and City costs have been verified as eligible, yielding a gross eligible cost total of about \$8.5 million with approximately \$3.7 million owed to the City and the Sponsor in reimbursements.
- Allocating those costs over 551.03 developable acres produces a charge per acre of \$20,909 for most owners, \$7,925 for Hartnell, and \$7,352 for Christensen Trust.
- For each payment made, 0.4% will be retained by the City and 99.6% will be remitted to the Sponsor.
- Simple interest accrues on sponsor advances at six percent (6%) per year until the ZOB ordinance is adopted, and at eight percent (8%) thereafter, as specified in Ordinance 2549 § 4(2)(c).

B. RECOMMENDATIONS

We recommend that the City adopt a Resolution forming the Central Area ZOB, accepting the verified cost schedule and establishing the reimbursement methodology described above and record it as a Reimbursement Lien against all chargeable properties within the area.

EXHIBIT A

ZONE OF BENEFIT APPLICATION

ZONE OF BENEFIT APPLICATION

City of Salinas Ordinance No. 2549 and Ordinance No. 2590

1. Name and address of Sponsor:

East Boronda LLC (including all predecessors thereof)
c/o Robert Bikle
1975 W. El Camino Real, Ste. 100
Mountain View, CA 94040

2. Zone of Benefit Area:

Central Area - North of Boronda Future Growth ("FGA") Planning Area.

3. Annexation Costs for which Sponsor seeks reimbursement:

See Attachment A – East Boronda LLC (and all predecessors thereof) Sponsor costs incurred and cost reimbursement sought as of April 30, 2024. Sponsor will submit additional reimbursable costs as incurred.

4. Entitlement Costs for which Sponsor seeks reimbursement:

See Attachment A - East Boronda LLC (and all predecessors thereof) Sponsor costs incurred and cost reimbursement sought as of April 30, 2024. Sponsor will submit additional reimbursable costs as incurred.

5. Interest to be charged and reimbursed:

Six percent (6%) per annum simple interest for all costs approved for reimbursement from the date such costs were actually expended to the date of the adoption of the Resolution provided in Section 8 of Ordinance 2549.

As of the date of adoption of the Resolution provided in Section 8 of Ordinance 2549, all outstanding unreimbursed costs approved by said Resolution, shall accrue interest at the rate of eight percent (8%) per annum simple interest.

6. Cost Estimates are eligible for reimbursement pursuant to the Ordinance because:

The expenses sought for reimbursement through April 30, 2024 were paid by Sponsor (or its predecessors) for work related to the Central Area pre-zoning, annexation, Specific Plan, and related land use entitlements, as well as, the legal defense of the City's CASP entitlements, which costs benefited other the owners within the CASP by securing land use entitlements for their properties.

7. **Confirmation that the Sponsor informed the other property owners within the planning area of (i) the actual costs incurred and/or anticipated to be incurred; (ii) that the Sponsor attempted to gain financial participation from the other owners within the planning area; and (iii) that the Sponsor intends to seek reimbursement pursuant to the provisions in this ordinance:**

CASP Notice to Owners of Owner's Reimbursement Costs owed Sponsor was sent on May 17, 2017 and April 30, 2024. See Attachment B. Sponsor will Notice and seek additional reimbursable costs as incurred.

8. **Map showing the properties to be included in the Zone of Benefit, together with a list of the names, addresses, parcel number, and approximate acreage of all the owners of land within the proposed Zone of Benefit as shown on the latest equalized assessment roll:**

See Attachment C.

9. **Annexation Costs, the Entitlement Costs, and the City Costs shall be spread among the properties within the Zone of Benefit as follows:**

For purposes of reimbursement of costs, costs were allocated among the Participating and Non-Participating owners of the 551.05 acres of chargeable lands. The 225.70 acres of the non-chargeable land (SUHSD, AUSD, Settrini, Igaz, Garcia, Helmers, and Open Space) were either not annexed in to the City, have no developable land, or is land purchased by or reserved for public schools, which is not be included in the acreage when calculating the reimbursement due from Non-Participating Owners as set forth in the amended Reimbursement Ordinance 2590. Sponsor will submit additional reimbursable costs as incurred See Attachment D.

10. **The extent to which the Annexation Costs and Entitlement Costs has relieved or will relieve other property owners or developers within the proposed Zone of Benefit of the need to obtain an SOI amendment, annexation, rezoning, prepare or process specific plans, environmental impact reports or other environmental documents, and whether or not the properties within the Zone of Benefit would be required to take such steps in order to receive approval for future development:**

As of April 30, 2024 Sponsor East Boronda, LLC (and its predecessors), along with Harrod Construction Company, on behalf of Participating Owner the Christensen Trust, have collectively spent, a total of no less than **\$9,168,900** in costs, (East Boronda LLC **\$7,997,903** and Harrod/Christensen **\$1,170,997**) as shown on Attachments A, B and D, which costs have not been paid by the other Non-Participating Owners in the Central Area, but which costs were critical to completing the required CASP area rezoning, annexation, environmental review, Specific Plan preparation, and other related land use entitlements, as well as, paying for the legal defense of the City's CASP entitlements for the Central Area, all of which costs and entitlements benefited all of the

Owners with developable land within the Central Area, who's land is now subject to and enjoys the benefits of these land use entitlements. Sponsor will submit additional reimbursable costs as incurred.

Harrod/Christensen Trust is given credit for their costs paid in the amount of \$1,170,997, as shown on **Attachments A and D**, but Harrod/Christensen Trust still owes Sponsor, East Boronda LLC, for Harrod/Christensen Trust's additional proportion of the total costs paid by East Boronda LLC through April 30, 2024.

11. The following individual(s) are to be reimbursed:

East Boronda LLC
c/o Ghandi Macachor, Controller
1975 W. El Camino Real, Ste. 100
Mountain View, CA 94040

\$5,384,115 as of April 30, 2024 - See Attachments A, B and D
Sponsor will submit additional reimbursable costs as incurred.

Attachments:

Attachment A – East Boronda LLC (and its predecessor's) Sponsor Costs
Attachment B – Reimbursement Notices Sent to Central Area Owners
Attachment C - Map of Zone of Benefit Area and list of Owners and Acreages
Attachment D – Owner Reimbursement Cost Allocation

EXHIBIT B

BOUNDARY DIAGRAM

