

# CITY of ALBUQUERQUE

## NINETEENTH COUNCIL

COUNCIL BILL NO. R-11-185 ENACTMENT NO. \_\_\_\_\_

SPONSORED BY: Dan Lewis by request

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### RESOLUTION

RELATING TO THE PROPOSED ALBUQUERQUE, NEW MEXICO SPECIAL ASSESSMENT DISTRICT NO. 228, AUTHORIZING WILSON & COMPANY, ENGINEERS & ARCHITECTS, TO PREPARE, SUBMIT AND FILE WITH THE CITY CLERK CERTAIN PRELIMINARY PLANS, ESTIMATES OF COSTS, AND ASSESSMENT PLATS WITH ADDENDUM, ALL IN CONNECTION THEREWITH; ESTABLISHING RESPONSIBILITY FOR OFF-SITE IMPROVEMENTS; AND MAKING AN APPROPRIATION.

WHEREAS, the City Council (the "Council") of the City of Albuquerque (the "City") is of the opinion that, in the general interest of the City and specifically property within the proposed district, it is necessary that certain streets, and parts thereof including, but not limited to, paving, curb and gutter (the "Street Improvements"), storm drainage facilities (the "Drainage Improvements"), sanitary sewer lines (the "Sanitary Sewer Improvements"), and waterlines (the "Water Improvements"), natural gas lines and electrical distribution lines (the "Utility Improvements") be constructed, installed improved and otherwise acquired, all within the City (collectively, the "Improvements"); and

WHEREAS, for the purpose of designation and identification, it is desirable that the Improvements be known and identified as "Albuquerque, New Mexico Special Assessment District No. 228" (the "District"); and

WHEREAS, the property in this Special Assessment District is subject to a lawsuit styled Volcano Cliffs Property Owners Association v. The City of Albuquerque, Bernalillo Case Number CV 2006-8016. The lawsuit is currently in the process of settlement.

1 BE IT RESOLVED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF  
2 ALBUQUERQUE:

3 Section 1. That the appropriations for the project as stated below are  
4 hereby made as indicated:

5 Purpose	Source	Appropriation
6 Public Works		
7 SAD 228	Assessments	\$28,000,000
	Total Appropriation	\$28,000,000

9 The appropriations of these assessments are hereby made for the purpose  
10 of constructing the District with the provision that the actual amounts will be  
11 adjusted to reflect the final costs.

12 The Water Utility Connection Fee, estimated to be \$5,034.00 per property  
13 owner, will be partially credited to the property owner at the time of the property's  
14 connection by waiving the connection fee, and the remainder is expected to be  
15 credited by the assessment cost to be incurred in a future and separate Special  
16 Assessment District. These credits will offset the assessment cost of \$3,002,863  
17 incurred by the installation of the 30" Water Transmission Line.

18 Section 2. That Wilson & Company, Engineers & Architects (the  
19 "Engineers"), professional engineers duly licensed under the laws of the State of  
20 New Mexico, are hereby authorized to prepare, submit and file with the City Clerk  
21 the following:

22 A. Preliminary plans for the contemplated Improvements showing:

23 (1) For each type of curb, gutter, sidewalk, median and street, a  
24 typical section of the proposed improvements, the type of material to be used and  
25 the approximate thickness and width of the material, approximate location of type  
26 within the project; preliminary design grades plotted against existing ground  
27 elevation; approximate location of street lighting; and

28 (2) For each type of storm sewer or drain, sanitary sewer, water line,  
29 electric utility or natural gas line, the type of material and the approximate  
30 diameter(s) of all trunk lines, distribution lines, stub outs, collection lines, mains;  
31 approximate location within project, preliminary design grades plotted against  
32 existing ground elevations; and

33 (3) For each other major improvement component, a general

1 description.

2 B. An estimate of the Improvements total cost by lump sum or unit prices.  
3 The estimate of the cost shall also include, without limiting the generality of the  
4 foregoing, the advertising, appraising, tax reimbursement, capital improvement,  
5 expansion, construction period interest, reserve fund, financing, engineering,  
6 printing, legal, and such other expenses as in the judgment of the Engineers are  
7 necessary to pay the complete cost of the Improvements.

8 C. An assessment plat showing the area to be included in the District and  
9 an addendum thereto showing the amount of maximum benefit estimated to  
10 accrue to each tract or parcel of land in the District on the front-foot, zone, area or  
11 other equitable basis and including an Engineer's Report on the method used in  
12 determining such benefits.

13 Section 3. The Improvements shall be constructed for, and the District  
14 shall be generally comprised of, the following streets, areas, and parts thereof;

15 **PAVING AND STORM DRAINAGE IMPROVEMENTS**

16 Agua Fria Court (Unit 22) - Papagayo Road to a cul-de-sac ending the  
17 street.

18 Alderete Court (Unit 22) - Camino Alderete to cul-de-sac ending the street.

19 Alto Rey Court (Unit 22) – Papagayo Road to a cul-de-sac ending the street.

20 Azor Lane (Unit 19) - Aguila Street to Vista del Prado.

21 Calle Nortena (Units 26 & 27) - Paseo del Norte to Rosa Parks Rd.

22 Calle Plata (Unit 26) - Paseo del Norte to Rosa Parks Rd.

23 Camino Alderete (Unit 22) - Kimmick Drive to Petirrojo Road at a curve.

24 Camino Alta (Unit 22) - Kimmick Street to Canavio Place.

25 Camino Alto (Unit 22) - Papagayo Road to a corner then easterly to a cul-  
26 de-sac ending the street.

27 Camino Alto Court (Unit 22) - Camino Alto to a cul-de-sac ending the street.

28 Camino Del Oeste (Unit 19) – Vista Del Prado to Urraca Street.

29 Canavio Place (Units 18 & 22) - Papagayo Road to Camino Alderete.

30 Canoncito Drive (Unit 22) –Kimmick Drive to Canavio Place.

31 Compass Drive (Units 18 & 19) - Kimmick Drive to Petirrojo Road.

32 Compass Court (Unit 18) – Compass Drive to a cul-de-sac ending the  
33 street.

- 1           **Cuervo Place (Unit 18) - Compass Drive to Aguila Street.**
- 2           **Escarpment Drive (Unit 18 to be platted) – Petirrojo Road to a cul-de-sac**
- 3 **ending the street.**
- 4           **Kimmick Drive; also platted as 81<sup>st</sup> Street (Units 18, 22, & 26) – Unser Blvd.**
- 5 **to 325' East of Camino de Paz and Rosa Parks Rd to Paseo del Norte.**
- 6           **Metro Lane (frontage; Unit 18) – from Sujeto Road (to be platted) to**
- 7 **Kimmick Drive**
- 8           **Old Atrisco (Units 13 & 25) - Scenic Rd to Lynn Dr.**
- 9           **Papagayo Road (Units 18 & 22) - Compass Drive to Camino Alderete to end**
- 10 **the street.**
- 11           **Pato Road (Unit 18) - Papagayo Road to Urraca Street.**
- 12           **Petirrojo Road (Units 18 & 22) - Compass Drive to Camino Alderete.**
- 13           **Picardia Place (Units 18 & 22) - Petirrojo Road to Petirrojo Road.**
- 14           **Rio Aguilar Street (Units 18 & 19) – Papagayo Road to south of Azor Lane.**
- 15           **Rosa Parks Road (Units 26 & 27) - 300ft West of Calle Plata to Calle**
- 16 **Nortena.**
- 17           **Sujeto Road (Unit 18) – Unser Blvd. to Aguila Street.**
- 18           **Urraca Street (Units 18-22) - Kimmick Drive to Camino del Oeste.**
- 19           **Vista del Prado (Unit 19) – Azor Lane to Urraca Street.**
- 20           **Vista del Prado Court (Unit 19) – Vista del Prado to a cul-de-sac ending the**
- 21 **street.**
- 22 **SANITARY SEWER IMPROVEMENTS**
- 23           **Agua Fria Court (Unit 22) - Papagayo Road to a cul-de-sac ending the**
- 24 **street.**
- 25           **Alderete Court (Unit 22) - Camino Alderete to cul-de-sac ending the street.**
- 26           **Alto Rey Court (Unit 22) – Papagayo Road to a cul-de-sac ending the street.**
- 27           **Azor Lane (Unit 19) - Aguila Street to Vista del Prado.**
- 28           **Calle Nortena (Units 26 & 27) - Paseo del Norte to Rosa Parks Rd.**
- 29           **Calle Plata (Unit 26) - Paseo del Norte to Rosa Parks Rd.**
- 30           **Camino Alderete (Unit 22) - Kimmick Drive to Petirrojo Road at a curve.**
- 31           **Camino Alta (Unit 22) - Kimmick Street to Canavio Place.**
- 32           **Camino Alto (Unit 22) - Papagayo Road to a corner then easterly to a cul-**
- 33 **de-sac ending the street.**

- 1 Camino Alto Court (Unit 22) - Camino Alto to a cul-de-sac ending the street.  
2 Camino Del Oeste (unit 19) – Vista Del Prado to Urraca Street.  
3 Canavio Place (Units 18 & 22) - Papagayo Road to Camino Alderete.  
4 Canoncito Drive (Unit 22) –Kimmick Drive to Canavio Place.  
5 Compass Drive (Units 18 & 19) - Kimmick Drive to Petirrojo Road.  
6 Compass Court (Unit 18) – Compass Drive to a cul-de-sac ending the  
7 street.  
8 Cuervo Place (Unit 18) - Compass Drive to Aguila Street.  
9 Escarpment Drive (Unit 18 to be platted) – Petirrojo Road to a cul-de-sac  
10 ending the street.  
11 Kimmick Drive; also platted as 81<sup>st</sup> Street (Units 18, 22, & 26) – Unser Blvd.  
12 to 325’ East of Camino de Paz and Rosa Parks Rd to Paseo del Norte.  
13 Metro Lane (frontage; Unit 18) – from Sujeto Road (to be platted) to  
14 Kimmick Drive  
15 Old Atrisco (Units 13 & 25) - Scenic Rd to Lynn Dr.  
16 Papagayo Road (Units 18 & 22) - Compass Drive to Camino Alderete to end  
17 the street.  
18 Pato Road (Unit 18) - Papagayo Road to Urraca Street.  
19 Petirrojo Road (Units 18 & 22) - Compass Drive to Camino Alderete.  
20 Picardia Place (Units 18 & 22) - Petirrojo Road to Petirrojo Road.  
21 Rio Aguilar Street (Units 18 & 19) – Papagayo Road to south of Azor Lane.  
22 Rosa Parks Road (Units 26 & 27) - 300ft West of Calle Plata to Calle  
23 Nortena.  
24 Sujeto Road (Unit 18) – Unser Blvd. to Aguila Street.  
25 Urraca Street (Units 18-22) - Kimmick Drive to Camino del Oeste.  
26 Vista del Prado (Unit 19) – Azor Lane to Urraca Street.  
27 Vista del Prado Court (Unit 19) - Vista del Prado to a cul-de-sac ending the  
28 street.  
29 **WATER IMPROVEMENTS**  
30 Agua Fria Court (Unit 22) - Papagayo Road to a cul-de-sac ending the  
31 street.  
32 Alderete Court (Unit 22) - Camino Alderete to cul-de-sac ending the street.  
33 Alto Rey Court (Unit 22) – Papagayo Road to a cul-de-sac ending the street.

- 1 Azor Lane (Unit 19) - Aguila Street to Vista del Prado.
- 2 Calle Nortena (Units 26 & 27) - Paseo del Norte to Rosa Parks Rd.
- 3 Calle Plata (Unit 26) - Paseo del Norte to Rosa Parks Rd.
- 4 Camino Alderete (Unit 22) - Kimmick Drive to Petirrojo Road at a curve.
- 5 Camino Alta (Unit 22) - Kimmick Street to Canavio Place.
- 6 Camino Alto (Unit 22) - Papagayo Road to a corner then easterly to a cul-  
7 de-sac ending the street.
- 8 Camino Alto Court (Unit 22) - Camino Alto to a cul-de-sac ending the street.
- 9 Camino Del Oeste (unit 19) – Vista Del Prado to Urraca Street.
- 10 Canavio Place (Units 18 & 22) - Papagayo Road to Camino Alderete.
- 11 Canoncito Drive (Unit 22) –Kimmick Drive to Canavio Place.
- 12 Compass Drive (Units 18 & 19) - Kimmick Drive to Petirrojo Road.
- 13 Compass Court (Unit 18) – Compass Drive to a cul-de-sac ending the  
14 street.
- 15 Cuervo Place (Unit 18) - Compass Drive to Aguila Street.
- 16 Escarpment Drive (Unit 18 to be platted) – Petirrojo Road to a cul-de-sac  
17 ending the street.
- 18 Kimmick Drive; also platted as 81<sup>st</sup> Street (Units 18, 22, & 26) – Unser Blvd.  
19 to 325’ East of Camino de Paz and Rosa Parks Rd to Paseo del Norte.
- 20 Metro Lane (frontage; Unit 18) – from Sujeto Road (to be platted) to  
21 Kimmick Drive
- 22 Old Atrisco (Units 13 & 25) - Scenic Rd to Lynn Dr.
- 23 Papagayo Road (Units 18 & 22) - Compass Drive to Camino Alderete to end  
24 the street.
- 25 Pato Road (Unit 18) - Papagayo Road to Urraca Street.
- 26 Petirrojo Road (Units 18 & 22) - Compass Drive to Camino Alderete.
- 27 Picardia Place (Units 18 & 22) - Petirrojo Road to Petirrojo Road.
- 28 Rio Aguilar Street (Units 18 & 19) – Papagayo Road to south of Azor Lane.
- 29 Rosa Parks Road (Units 26 & 27) - 300ft West of Calle Plata to Calle  
30 Nortena.
- 31 Sujeto Road (Unit 18) – Unser Blvd. to Aguila Street.
- 32 Urraca Street (Units 18-22) - Kimmick Drive to Camino del Oeste.
- 33 Vista del Prado (Unit 19) – Azor Lane to Urraca Street.

1 Vista del Prado Court (Unit 19) - Vista del Prado to a cul-de-sac ending the  
2 street.

3 **DRY UTILITY IMPROVEMENTS**

4 Agua Fria Court (Unit 22) - Papagayo Road to a cul-de-sac ending the  
5 street.

6 Alderete Court (Unit 22) - Camino Alderete to cul-de-sac ending the street.

7 Alto Rey Court (Unit 22) – Papagayo Road to a cul-de-sac ending the street.

8 Azor Lane (Unit 19) - Aguila Street to Vista del Prado.

9 Calle Nortena (Units 26 & 27) - Paseo del Norte to Rosa Parks Rd.

10 Calle Plata (Unit 26) - Paseo del Norte to Rosa Parks Rd.

11 Camino Alderete (Unit 22) - Kimmick Drive to Petirrojo Road at a curve.

12 Camino Alta (Unit 22) - Kimmick Street to Canavio Place.

13 Camino Alto (Unit 22) - Papagayo Road to a corner then easterly to a cul-  
14 de-sac ending the street.

15 Camino Alto Court (Unit 22) - Camino Alto to a cul-de-sac ending the street.

16 Camino Del Oeste (unit 19) – Vista Del Prado to Urraca Street.

17 Canavio Place (Units 18 & 22) - Papagayo Road to Camino Alderete.

18 Canoncito Drive (Unit 22) –Kimmick Drive to Canavio Place.

19 Compass Drive (Units 18 & 19) - Kimmick Drive to Petirrojo Road.

20 Compass Court (Unit 18) – Compass Drive to a cul-de-sac ending the  
21 street.

22 Cuervo Place (Unit 18) - Compass Drive to Aguila Street.

23 Escarpment Drive (Unit 18 to be platted) – Petirrojo Road to a cul-de-sac  
24 ending the street.

25 Kimmick Drive; also platted as 81<sup>st</sup> Street (Units 18, 22, & 26) – Unser Blvd.  
26 to 325' East of Camino de Paz and Rosa Parks Rd to Paseo del Norte.

27 Metro Lane (frontage; Unit 18) – from Sujeto Road (to be platted) to  
28 Kimmick Drive

29 Old Atrisco (Units 13 & 25) - Scenic Rd to Lynn Dr.

30 Papagayo Road (Units 18 & 22) - Compass Drive to Camino Alderete to end  
31 the street.

32 Pato Road (Unit 18) - Papagayo Road to Urraca Street.

33 Petirrojo Road (Units 18 & 22) - Compass Drive to Camino Alderete.

- 1 Picardia Place (Units 18 & 22) - Petirrojo Road to Petirrojo Road.
- 2 Rio Aguilar Street (Units 18 & 19) – Papagayo Road to south of Azor Lane.
- 3 Rosa Parks Road (Units 26 & 27) - 300ft West of Calle Plata to Calle
- 4 Nortena.
- 5 Sujeto Road (Unit 18) – Unser Blvd. to Aguila Street.
- 6 Urraca Street (Units 18-22) - Kimmick Drive to Camino del Oeste.
- 7 Vista del Prado (Unit 19) – Azor Lane to Urraca Street.
- 8 Vista del Prado Court (Unit 19) - Vista del Prado to a cul-de-sac ending the
- 9 street.

10 **ALL IN THE CITY OF ALBUQUERQUE, BERNALILLO COUNTY, NEW MEXICO.**

11 **Section 4. The contemplated construction of the Improvements shall**  
12 **consist of and include the following:**

13 **A. The Street Improvements shall include excavation, embankment and**  
14 **paving consisting of compacted subgrade, asphalt-concrete base course, and**  
15 **asphalt-concrete surface; drainage structures; concrete curbs, gutters and**  
16 **sidewalks, street lighting, and necessary conduits and/or crossings for future**  
17 **private utility extensions. The curb and gutters shall be adjacent to the edge of**  
18 **the pavement.**

19 **B. The Storm Drainage Improvements shall include excavation, grading,**  
20 **trenching, removal and replacement of any obstacles, pipe laying; box culverts,**  
21 **head walls, manholes, backfilling, rip-rap and concrete energy dissipaters,**  
22 **concrete aprons, and concrete run down. All storm drain pipe and box culverts**  
23 **shall be reinforced concrete. All Storm Drainage Improvements shall be located**  
24 **within the street right-of-way or drainage right-of-way.**

25 **C. The Sanitary Sewer Improvements shall include excavation, trenching,**  
26 **pipe-laying, and backfilling; removal and replacement of any paving and other**  
27 **obstacles; collection lines shall be polyvinyl chloride pipe, or where necessary,**  
28 **ductile iron pipe; manholes shall be located in street intersection or as required**  
29 **pump station and force main. Main stubs shall be provided at locations where**  
30 **future intersections or extensions are anticipated.**

31 **Collection lines shall generally be located along the centerline of the rights-**  
32 **of-way. Service stubs shall be 4-inch diameter cast iron soil pipe for residential**  
33 **services.**



1           D. The Water Improvements shall include excavation, trenching, pipe-  
2 laying, valves, pump station, pressure reducing valves, fire hydrants, and  
3 backfilling; removal and replacement of any paving and other obstacles;  
4 distribution lines; service lines shall be installed per current design standards.

5           E. The Utility Improvements (Electric and Gas) shall include the trenching  
6 and backfill by the SAD Contractor, and the furnishing and installing of the utility  
7 lines and appurtenances by the utility companies.

8           Section 5. For each of the contemplated Improvements, the basis of  
9 assessment shall generally be as follows:

10           A. For Street Improvements the assessment will be levied on an area, unit  
11 or front-foot basis against those tracts or parcels of land abutting those portions  
12 of the streets being improved, and to pay the costs of improving intersections, on  
13 a unit basis against those tracts or parcels of land abutting that portion of any  
14 street which is within one-half of the distance to the next intersection from an  
15 intersection which is being improved and which is formed in part or whole by said  
16 street or, where the intersecting street dead ends without intersecting another  
17 street after such intersection, against those tracts or parcels abutting that portion  
18 of the street extending from the intersection.

19           B. For Drainage Improvements the assessment will be levied against those  
20 tracts or parcels of land situated wholly or partially within the drainage basin in  
21 which and through which the Drainage and Street Improvements are being placed.  
22 Assessments will be levied against each tract or parcel of land on an area basis in  
23 proportion to the drainage that each tract or parcel of land contributes to the total  
24 basin flow and/or in proportion to the flood protection received by and the  
25 elimination of potential flooding to the access to, each tract or parcel of land due  
26 to the construction of the Drainage Improvements and the diversion of drainage  
27 flows by the platted street system.

28           C. For Sanitary Sewer Improvements the assessment will be levied on a  
29 unit or front-foot basis against those tracts or parcels of land abutting the street  
30 right-of-way in which and through which the Sanitary Sewer Improvement shall  
31 be placed. Sanitary sewer service connections will be assessed against those  
32 tracts or parcels of land in the District on a direct cost basis to each such tract or  
33 parcel of land specifically benefited by such service.

1           **D. For Water Improvements assessments will be levied on a unit or front-**  
2 **foot basis against those tracts or parcels of land abutting the street right-of-way**  
3 **in which and through which the Water Improvements shall be placed. Water**  
4 **service connections will be assessed against tracts or parcels of land in the**  
5 **District on a direct cost basis to each such tract or parcel of land specifically**  
6 **benefited by such service.**

7           **E. For Utility Improvement assessments will be levied on a unit or front-**  
8 **foot basis against those tracts or parcels of land abutting the street right-of-way**  
9 **in which and through which the Utility Improvements shall be placed.**

10           **F. The basis of assessment set forth in paragraphs A through E of this**  
11 **Section 5 may be modified by the Engineers in preparing the addendum to the**  
12 **assessment plat and Engineer's Report if the Engineers find that such**  
13 **modification is necessary or advisable to more equitably distribute the**  
14 **assessment of benefits associated with any of the Improvements. Any such**  
15 **modifications are subject to Council approval by subsequent resolution.**

16           **Section 6. The property owners within the District shall be responsible for**  
17 **the following off-site Improvements:**

18           **A. Paving and Storm Drainage:**

19                   **Paseo del Norte (Units 26 & 27) - 300ft West of Calle Plata to 400ft**  
20 **East of Calle Nortena.**

21                   **Rainbow Boulevard (Units 13, 14, & 25) Rainbow Boulevard to Unser**  
22 **Boulevard.**

23                   **Universe/Scenic Boulevard (Units 14 & 25) - Perezoso Trail to Old**  
24 **Atrisco.**

25                   **Unser Boulevard (Units 14 & 18) - Rainbow Boulevard to Kimmick**  
26 **Street.**

27           **B. Sanitary Sewer:**

28                   **Paseo del Norte (Units 26 & 27) - 300ft West of Calle Plata to 400ft**  
29 **East of Calle Nortena.**

30                   **Rainbow Boulevard (Units 13, 14, & 25) Rainbow Boulevard to Unser**  
31 **Boulevard.**

32                   **Universe/Scenic Boulevard (Units 14 & 25) - Perezoso Trail to Old**  
33 **Atrisco.**

1                   Unser Boulevard (Units 14 & 18) - Rainbow Boulevard to Kimmick  
2                   Street.

3                   **C. Water:**

4                   Paseo del Norte (Units 26 & 27) - 300ft West of Calle Plata to 400ft  
5                   East of Calle Nortena.

6                   Rainbow Boulevard (Units 13, 14, & 25) Rainbow Boulevard to Unser  
7                   Boulevard.

8                   Universe/Scenic Boulevard (Units 14 & 25) - Perezoso Trail to Old  
9                   Atrisco.

10                  Unser Boulevard (Units 14 & 18) - Rainbow Boulevard to Kimmick  
11                  Street.

12                  30" Water Transmission Line – Scenic Boulevard to New Mexico  
13                  Utilities Tank #6.

14                  **D. Dry Utilities:**

15                  Paseo del Norte (Units 26 & 27) - 300ft West of Calle Plata to 400ft  
16                  East of Calle Nortena.

17                  Rainbow Boulevard (Units 13, 14, & 25) Rainbow Boulevard to Unser  
18                  Boulevard.

19                  Universe/Scenic Boulevard (Units 14 & 25) - Perezoso Trail to Old  
20                  Atrisco.

21                  Unser Boulevard (Units 14 & 18) - Rainbow Boulevard to Kimmick  
22                  Street.

23                  **Section 7. All development within the District shall be subject to the design  
24 standards in the Northwest Mesa Escarpment Plan as applicable, as well as the  
25 pending design standards in the Volcano Cliffs Sector Plan.**

26                  **Section 8. The Council hereby declares its intention to issue bonds, which  
27 may be in the form of a loan agreement with the New Mexico Finance Authority, the  
28 interest of which may be excludable from gross income for the owner thereof for  
29 Federal Income Tax purposes under the Internal Revenue Code of 1986, as  
30 amended, for the purpose of defraying, in whole or part, the costs of construction of  
31 the aforementioned Improvements, and including, without limitation, the  
32 reimbursement of City funds and accounts for costs incurred and expenditures**

1 made during the period of designing, planning, constructing, and financing the  
2 Improvements.

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