

5/15/18

City Council Meeting

Handouts received after
agenda posted

City Council: May 15, 2018

*Amy Ward, Resident

At 11:50AM on Tuesday, May 8th, I entered my Rotary meeting as I do every week, ready to tackle the world. Except it was different this time. As I walked in I immediately spotted several of my fellow Rotarians with concerned looks on their faces and staring intently at their phones. As I approached them I could feel my heart start to race as it was obvious something was wrong. The look on their faces as I asked what was happening said everything I needed to know, something was in fact very wrong and they knew it would affect me. In their best retired law enforcement voices they explained what they were listening to as they helped me sit down. I could feel my body start to shake. They did their best to try to calm my nerves, but all logic went straight out that window the moment I realized that LPD was responding to a potential active shooter threat at my 16 year old son's high school. I remained as calm as I could and stayed at my meeting. I knew that I would not only be unhelpful if I went to the school but could be a distraction. So I stayed at my meeting until I received a text from a student that was there stating that someone had been shot. Now, my son did not have his phone on him and no matter how logical I tried to be the fact that I did not have confirmation that he was ok sent me over the edge. As I raced, RESPONSIBLY, to the school more notifications came about possible victims. Social media is fueled by false information, ridiculous opinions and a breeding ground for fear. My heart and mind raced as I arrived and saw hundreds of parents with the same fears that I had. Board of Supervisor Joe Neves saw me and immediately worked to calm my nerves. And it typical Joe fashion, he spoke in a manner which did calm my nerves. After all, if HE believed everything was ok then it must be, Santa cannot lie. I spoke with Fire Chief Bruce German and he too brought me comfort as he and his team were equally ready to help.

But as fear often does it just kept creeping in. It was relentless and I was utterly helpless. I began to do the only thing I could do which was pray. As I prayed, images of our LPD officers started flashing in my mind. So I prayed for them. I called them out by name, Chief, Maggie, Mark, Kendall, Kurtz, Kody, Ozzy....when I got to Ozzy my mind flashed back to just one week prior. I was invited out by

Ozzy and Kody to participate in a MILO simulator training with LPD. One of the scenarios we ran was an active shooter at a school. What impressed me the most during the training was the expertise the officers showed while they explained exactly what they would do in each of the scenarios. In each of the scenarios, I failed but they did not. And suddenly, I could picture the very names I called out at the school in the moment. I knew what they were doing because one short week prior they showed me. Their dedication to their job replayed in my head. And as my confidence in the department rose the fear decreased. And when I could feel fear creeping back in, I fought it with the knowledge that LPD and the rest of the agencies there would do whatever it took to keep my boy safe.

Chief Smith, as you are aware, I have always supported the LPD. But for the first time in 15 years as a resident I was on the other side and I truly needed you. And in that hour you and your team became my peace. The professionalism, the training, the unmatched proactive community involvement and the expertise of the LPD gave me the only thing that kept me together as a Mother and that was hope. Words can never describe my appreciation for you, your team and all of the helpers who showed up that day. Your team will never be perfect and they will make mistakes, because after all they are human. But as for me and my house each and every one of you are our hero's.

The new Avengers movie has grossed over 1 billion in sales but I have no need to see it because last week I saw real superhero's doing exactly what they were called to do.

~Amy Ward

From: [Ray Madrigal](#)
To: [Janie Venegas](#)
Subject: Fwd: Thank you to Lemoore Police Department
Date: Tuesday, May 15, 2018 7:51:52 PM

Pls enter into the record.

Thnx

Sent from my iPad

Begin forwarded message:

From: Marissa Trejo
Date: May 9, 2018 at 3:36:31 PM PDT
To: rmadrigal@lemoore.com
Subject: Thank you to Lemoore Police Department

Good evening, Mayor Madrigal. Thank you for agreeing to read my letter into the record.

I am sure that Lemoore Police Department has already received many, many well deserved thank-yous for their genuine care and concern, professionalism and dedicated service for the events that occurred at West Hills College on May 8. However, I would like to thank them again anyway.

At approximately 11:52 am, I received a text message from the West Hills College emergency alert system as I sat in the Kings County Superior Court completing a court observation for my training to become a CASA Advocate. For a brief second, my heart stopped. As a mother of a daughter who attends West Hills College and a son that attends University Charter School, I was terrified. I honestly cannot recall a time in my life when I have ever felt so much fear.

I called my daughter. She answered. She was on her lunch break at Lemoore High School and had not yet left for her college classes. I then called my son. He didn't answer. I called again. Several times. No answer. I called the University Charter School office. No answer. I text my son several times asking if he was okay and what was going on. No response.

I rushed to my car in the court parking lot but I couldn't drive. I sat there frozen, not knowing what to do. I looked on Facebook to see if anyone had posted anything about what was going on. That was a horrible idea. People were posting very inaccurate information which only made me feel worse. Then, I prayed. I prayed for my son, for all the students, for the staff and for the first responders. I prayed for their safety. I prayed this was all a hoax or that someone had mistakenly heard a noise that sounded like gunshots but it was actually something else.

I felt a sense of peace come over me letting me know that everything was going to be okay. I felt confident knowing that Lemoore Police Department was handling the situation. Lemoore Police Department, a department that most people in larger communities have probably never even heard of because of their small size, but I would put them up against any other department any day of the week.

Through the leadership of Chief Smith, one of the best Chiefs in the business, Lemoore Police Department is amazing. They are an amazing group of individuals that, together, make an amazing department. Chief Smith's community oriented policing approach has proven to be exactly what was needed in this community. I truly believe that the reason there was not chaos and mass confusion during the event is because of the professionalism of Lemoore Police Department and the community's trust in them.

Do you know that one day a Lemoore Police Officer pulled over my 17 year old daughter for not having a front license plate? She was so nervous. She had never been pulled over before. When he asked for her license, registration and insurance. she told him she didn't know what her registration and proof of insurance looked like but she assumed it would be in her glove box. This officer didn't get frustrated with her and just write her a ticket like I would have done if I were him. He used it as a teachable moment. He helped her go through her documents and showed her which document was her registration, which insurance card was current and explained why a front license plate is needed. It is the little things like this that develop trust and confidence with the community. Lemoore Police Department excels in building relationships and maintaining a very positive image.

I just want to say, from one very scared mother, that I am so thankful to Lemoore Police Department and I could never thank them enough for treating the situation the way they did, taking it so seriously and pulling in all available resources to make sure that my son and everyone else's sons and daughters were safe.

I hope that Lemoore never experiences an active shooter situation. I pray that it never happens here, but I am very confident in Lemoore Police Department and their ability to handle any situation that comes there way.

Thank you Chief Smith, Lemoore Police Department and all agencies that sent first responders. You guys (and gals) are truly our hometown heroes.

Marissa Trejo

Lemoore, California

LOCATION

- Centrally located between San Francisco and Los Angeles, between Highways 99 and Interstate 5, at the crossroads of Highways 198 and 41.
- 20 million vehicles travel annually along Highways 198 and 41.
- A population of over 150,000 people within a 20 minute drive.



HIGHLIGHTS

WEST HILLS COMMUNITY COLLEGE



- 2016-2017 student headcount: 6,447.
- WHCL Nursing Program received California Community Colleges Chancellor's Office Gold Star Award.
- Business Management Program Received Silver Star Award.

LEMOORE NAVAL AIR STATION (LNAS)



- Located approximately nine miles east of city limits.
- Navy's largest and only West Coast Master Jet Base.

Source: U.S. Census Bureau, American Community Survey, latest 5-Year Estimates
*Median Age is averaged for combined areas

LNAS People and Housing 2016	
Population Estimates	6,544
Preschool (0 to 4)	13.9%
School Age (5 to 17)	15.0%
College Age (18 to 24)	31.4%
Young Adult (25 to 44)	37.0%
Adult (45 to 64)	2.7%
Older Adult (65 +)	0.0%
Median Age*	22.9
Total Housing Units	1,777
Median Household Income	\$ 42,750

LEMOORE POLICE DEPARTMENT

- Lemoore has a dedicated, community oriented police force. Through their hard work, crime rates have consistently declined over the past three years.



HIGHLIGHTS CONTINUED

THE SURF RANCH

- Kelly Slater founded a surf ranch located approximately four miles south of city limits.
- Home to the longest, rideable, open-barrel, artificial wave.
- On May 5 and 6, 2018, the Surf Ranch hosted the World Surf League's Founder Cup of Surfing, bringing 5,000 + tourists to the area. Permits allow up to six similar events per year, with crowds estimated to be approximately 8,000 people.
- Received approval to expand, potentially opening to the public by 2026.



CHAMBER OF COMMERCE

- The City of Lemoore has a very active Chamber of Commerce—holding 6-8 community events every year. Some examples include:



- Christmas Parade
- Rockin' the Arbor
- Pizza Festival
- Salute to Agriculture Banquet

- Their 12 member Board of Directors, two Ex-Officio Liaisons, and three person staff work full time to support their Four Core Competency Pillars:

- Build Sustainable Economic Growth
- Build Strong Working Relationships
- Promote Business Advocacy
- Promote the Community



ECONOMIC AND DEMOGRAPHIC PROFILE

SUMMARY	CENSUS		
	2010	2017	2022
Population	24,531	25,583	26,385
Households	8,196	8,614	8,906
Owner Occupied Housing Units	4,323	4,418	4,538
Renter Occupied Housing Units	3,873	4,196	4,368
Median Age	28.7	30.4	31.5

HOUSEHOLD BY INCOME	2017	2022
< \$15,000	10.4%	11.2%
\$15,000 - \$24,999	8.3%	8.3%
\$25,000 - \$34,999	11.1%	10.4%
\$35,000 - \$49,999	12.0%	10.6%
\$50,000 - \$74,999	19.7%	16.9%
\$75,000 - \$99,999	13.9%	13.7%
\$100,000 - \$149,999	16.2%	18.1%
\$150,000 - \$199,999	6.0%	7.6%
\$200,000 +	2.4%	3.2%
Average Household Income	\$72,707	\$81,304

POPULATION BY AGE	CENSUS 2010	2017	2022
0 - 4	9.0%	8.6%	8.7%
5 - 9	8.1%	8.0%	8.0%
10 - 14	8.4%	7.5%	7.6%
15 - 19	8.5%	7.1%	6.8%
20 - 24	9.2%	8.4%	7.3%
25 - 34	16.7%	18.6%	18.2%
35 - 44	12.6%	12.8%	14.8%
45 - 54	12.4%	10.9%	10.1%
55 - 64	7.8%	9.0%	8.8%
65 - 74	4.6%	5.7%	6.0%
75 - 84	2.1%	2.7%	3.0%
85 +	0.6%	0.7%	0.8%

Source: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2017 and 2022.

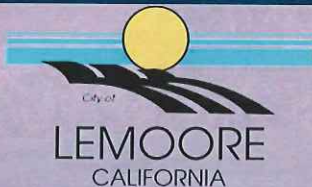
MAJOR EMPLOYERS

- **TACHI PALACE**– Located 5 miles from downtown Lemoore. Facilities include a 255 room hotel, 6000 sq. feet of flexible meeting space, and over 2,000 gaming machines.
- **LEPRINO FOODS**– The #1 largest mozzarella cheese producer in the world has two factories located within city limits– including their Lemoore West Facility, which is one of the largest cheese manufacturing facilities in the world. Combined they employ approximately 1,300 people.
- **OLAM**– Seasonal tomato processing plant located within city limits.
- **AGUSA**– Tomato paste processing plant located within city limits.
- **PG&E**– Recently broke ground on a new service center that will house crews responding to outages. Lemoore is also home to a customer service office to assist the general public.
- **OTHERS** include: Naval Air Station Lemoore, West Hills College Lemoore, Lemoore Stadium Cinemas, Best Western Inn & Suites, Motel 6, Days Inn, SaveMart Supermarkets, and K-Mart.



AVAILABLE OPPORTUNITIES

- The city is currently pending a development agreement for 80 acres, highway adjacent zoned for light industrial.
- There are approximately 14 vacant downtown storefronts available.
- An additional 14-16 vacant properties are available city-wide.



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NATHAN OLSON, CITY MANAGER
NOLSON@LEMOORE.COM | 559.924.6703



LEMOORE CITY COUNCIL
COUNCIL CHAMBER
429 C STREET
May 15, 2018

AGENDA

Please silence all electronic devices as a courtesy to those in attendance. Thank you.

PUBLIC COMMENT

This time is reserved for members of the audience to address the City Council on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Council. It is recommended that speakers limit their comments to 3 minutes each and it is requested that no comments be made during this period on items on the Agenda. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda. Prior to addressing the Council, any handouts for Council will be provided to the City Clerk for distribution to the Council and appropriate staff.

5:30 pm STUDY SESSION

No Study Session

CLOSED SESSION

This item has been set aside for the City Council to meet in a closed session to discuss matters pursuant to Government Code Section 54956.9(d)(4). The Mayor will provide an oral report regarding the Closed Session at the beginning of the next regular City Council meeting.

1. Conference with Legal Counsel – Anticipated Litigation
Government code Section 54956.9
Significant Exposure to Litigation Pursuant to Paragraph (2) of Subdivision (d) of
Section 54956.9
Two Cases
2. Conference with Legal Counsel – Anticipated Litigation
Government Code Section 54956.9
Initiation of Litigation Pursuant to Paragraph (4) of Subdivision (d) of Section 54956.9
(Deciding Whether to Initiate Litigation)
One Case
3. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Steve Rose vs. City of Lemoore and Michelle Speer
Case No. 18C-0118

In the event that all the items on the closed session agenda have not been deliberated in the time provided, the City Council may continue the closed session at the end of the regularly scheduled Council Meeting.

7:30 pm REGULAR SESSION

- a. CALL TO ORDER
- b. PLEDGE OF ALLEGIANCE
- c. INVOCATION
- d. AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

PUBLIC COMMENT

This time is reserved for members of the audience to address the City Council on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Council. It is recommended that speakers limit their comments to 3 minutes each and it is requested that no comments be made during this period on items on the Agenda. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda. Prior to addressing the Council, any handouts for Council will be provided to the City Clerk for distribution to the Council and appropriate staff.

CEREMONIAL / PRESENTATION – Section 1

- 1-1 Recognition of Lemoore Police Department Officers (Smith)

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

- 2-1 Department & City Manager Reports

CONSENT CALENDAR – Section 3

Items considered routine in nature are placed on the Consent Calendar. They will all be considered and voted upon in one vote as one item unless a Council member or member of the public requests individual consideration.

- 3-1 Approval – Minutes – Regular Meeting – May 1, 2018
- 3-2 Approval – Minutes – Special Meeting – May 3, 2018
- 3-3 Approval – Second Reading of Ordinance 2018-03 related to Zoning Text Amendment No. 2018-01: amendments to portions of the following articles within the Lemoore Municipal Code: Article J of Chapter 7 of Title 8 (Roadways and Access); Article B of Chapter 2 of Title 9 (Major and Minor Site Plan Review and Senate Bill 35 Compliance Procedures); Article B of Chapter 4 of Title 9 (Allowed Uses and Required Entitlements Table); Article B of Chapter 5 of Title 9 (Noise, Odor, and Vibration Performance Standards); and Article F of Chapter 5 of Title 9 (Mural Procedures). CEQA Determination: Section 15061(b)(3), General Rule Exemption
- 3-4 Approval – State Ballot Measure Restricting Local Taxing Authority – Resolution 2018-20
- 3-5 Approval – Proclamation to Declare May 20-26, 2018 National Public Works Week

PUBLIC HEARINGS – Section 4

Report, discussion and/or other Council action will be taken.

- 4-1 Resolution 2018-21 – Tract 921 – Ordering Annexation and Inclusion of an Additional Territory as Zone 8 of Public Facilities Maintenance District No. 1 and Confirming the Diagram and Assessment of Annual Levy for Fiscal Year 2018-2019 for Public Facilities Maintenance District No. 1 (Rivera)
- 4-2 Resolution 2018-22 – Tract 797 – Ordering Annexation and Inclusion of an Additional Territory in Zone 4 of Public Facilities Maintenance District No. 1 and Confirming the Diagram and Assessment of Annual Levy for Fiscal Year 2018-2019 for Public Facilities Maintenance District No. 1 (Rivera)
- 4-3 Resolution 2018-23 – Landscape and Lighting Maintenance District (LLMD) No. 1, Zone 01 – Ordering Increase of Assessment of Annual Levy for Fiscal Year 2018-2019 (Rivera)

- 4-4 Resolution 2018-24 – Landscape and Lighting Maintenance District (LLMD) No. 1, Zone 05 – Ordering Increase of Assessment of Annual Levy for Fiscal Year 2018-2019 (Rivera)

NEW BUSINESS – Section 5

Report, discussion and/or other Council action will be taken.

- 5-1 Agreement with Lemoore Volunteer Fire Department Association, Inc. for Ancillary Services (Olson) *Contract to be provided at meeting*

CITY COUNCIL REPORTS AND REQUESTS – Section 6

- 6-1 City Council Reports / Requests

ADJOURNMENT

Upcoming Council Meetings

- City Council Special Meeting, Thursday, May 17, 2018
- City Council Regular Meeting, Tuesday, June 5, 2018
- City Council Regular Meeting, Tuesday, June 19, 2018

Agendas for all City Council meetings are posted at least 72 hours prior to the meeting at the City Hall, 119 Fox St., Written communications from the public for the agenda must be received by the City Clerk's Office no less than seven (7) days prior to the meeting date. The City of Lemoore complies with the Americans with Disabilities Act (ADA of 1990). The Council Chamber is accessible to the physically disabled. Should you need special assistance, please call (559) 924-6705, at least 4 business days prior to the meeting.

PUBLIC NOTIFICATION

I, Mary J. Venegas, City Clerk for the City of Lemoore, declare under penalty of perjury that I posted the above City Council Agenda for the meeting of May 15, 2018 at City Hall, 119 Fox Street, Lemoore, CA on May 11, 2018.

//s//

Mary J. Venegas, City Clerk

**May 1, 2018 Minutes
Study Session
City Council Meeting**

CALL TO ORDER:

At 5:31 p.m., the meeting was called to order.

ROLL CALL: Mayor: MADRIGAL
Mayor Pro Tem: NEAL
Council Members: BLAIR, BROWN, CHEDESTER

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Van Bindsbergen; Public Works Director Rivera; Community Services Director Holwell; Police Chief Smith; Finance Director Corder; Parks and Recreation Director Glick; City Clerk Venegas; Utilities Manager Souza, Management Analyst Beyersdorf; Recreation Coordinator Cuevas; Administrative Assistant Avalos; QK Engineer Joyner;

PUBLIC COMMENT

There was no Public Comment.

5:30 pm STUDY SESSION

SS-1 QK and Carollo Update on Program of Water, Wastewater and Storm Water Master Plans

Eric Casarez with Carollo Engineering provided a PowerPoint with the following:

- *Goals and Objectives – Master Plans*
- *Water Master Plan Components*
 - *Average domestic water usage has been decreasing due to conservation*
 - *Future industrial water demands were discussed with City staff*
 - *A range of future water demand for the City was determined*
 - *Summary of future water demands*
 - *Water model construction*
 - *Field measurements are used to calibrate the model*
 - *Additional supply capacity is needed to serve the City through 2040*
 - *Water master plan status*
 - *Initial results from the water system analysis are good*
- *Collection System Master Plan*
 - *Wastewater generation has also decreased due to conservation*
 - *Industrial wastewater component anticipated to remain constant over the planning period*
 - *A range of future water demand for the City was determined*
 - *Summary of future wastewater generation*
 - *Sewer model construction*
 - *Collection system master plan status*

- *Wastewater Treatment Plant Evaluation*
 - *Wastewater analysis components*
 - *Regulatory evaluation covers all aspects of plant operation*
 - *Conservation has led to less flow at the treatment plant*
 - *Future flows have been determined and are consistent with the collection system analysis*
 - *Recycled water demands throughout the City*
 - *Potential recycled water users and conceptual pipeline routing*
 - *Alternatives evaluation will consider all treatment processes*
 - *Wastewater analysis status*
- *Next Steps*
 - *Project Implementation Schedule – Water*
 - *Project implementation Schedule – WWTP*
 - *Project Implementation Schedule - Sewer*

Information only.

SS-2 Fiscal Year 2018-2019 Preliminary Budget

Finance Director Corder provided a PowerPoint with the following:

- *General Fund Operating Costs*
 - *Where we started*
 - *Preliminary budget submitted to Council*
- *Items removed, reduced or not included in the budget*
- *General Fund Revenue*
- *General Fund Historical Operating Costs*

Information only. A special study session will be held on Thursday, May 17, 2018 at 5:30pm to thoroughly review the proposed budget.

CLOSED SESSION PUBLIC COMMENT

There was no Public Comment.

Adjourned at 6:36 p.m. for a short break.

Re-adjourned at 6:56 p.m.

City Attorney removed one case from Closed Session Anticipated Litigation.

At 6:57 p.m., Council adjourned to Closed Session.

CLOSED SESSION

1. Conference with Legal Counsel – Anticipated Litigation
Government code Section 54956.9
Significant Exposure to Litigation Pursuant to Paragraph (2) of Subdivision (d) of Section 54956.9
One Case
2. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Hill vs. City of Lemoore

- Case No. 1:17-CV-00783-DAD-EPG
3. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
State of California Et. Al vs. Celco Partnership DBA Verizon Wireless Et. Al
Case No. 34-2012-00127517
 4. Conference with Legal Counsel – Existing Litigation
Government Code Section 54956.9(d)(1)
Steve Rose vs. City of Lemoore and Michelle Speer
Case No. 18C-0118

ADJOURNMENT

At 7:27 p.m., Council adjourned.

May 1, 2018 Minutes Lemoore City Council Regular City Council Meeting

CALL TO ORDER:

At 7:30 p.m., the meeting was called to order.

ROLL CALL: Mayor: MADRIGAL
Mayor Pro Tem: NEAL
Council Members: BLAIR, BROWN, CHEDESTER

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Van Bindsbergen; Public Works Director Rivera; Police Chief Smith; Finance Director Corder; Parks and Recreation Director Glick; City Clerk Venegas; Utilities Manager Souza; QK Engineer Joyner; QK Planner Brandt.

REPORT OUT OF CLOSED SESSION

There was nothing to report out.

PUBLIC COMMENT

Tom Reed read a prepared statement.

Connie Wlaschin noticed the City of Lemoore is being sued a lot. She is requesting the status of the Vorhees project. Suggests revisiting the CrisCom agreement since the budget is upside down.

CEREMONIAL / PRESENTATION – Section 1

There was no Ceremonial / Presentation.

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

2-1 Department & City Manager Reports

Police Chief Smith thanked Mr. Reed for his statement and appreciates the comments. Wednesday, May 16, 2018 is National Peace Officer Memorial Day and an event will be held at

10am at the Kings County Government Center. Police Chief Smith has the honor of being the keynote speaker.

Community Development Director Holwell received a housing application on the south side of Vine Street. This is an extension of a project. GJ Gardner is proposing to complete an additional 36 units.

Parks and Recreation Director Glick stated the Lemoore Youth Committee will be meeting on Thursday at the CMC conference room. Aquatics staff are currently being interviewed and day camp staff will all be returning. The Mother and Me Tea Party will also be happening soon.

City Manager Olson stated the microphones sound great. Thanks to Recreation Coordinator Cuevas for his help and support. A letter was received from a resident with the LLMD zone commending Joe Soto and Sal Vargas for doing a great job and having honesty and integrity. Suggest a certificate be presented to the employees.

City Manager Olson reminded Council to speak directly to him if there is an issue with staff.

CONSENT CALENDAR – Section 3

- 3-1 Approval – Minutes – Regular Meeting – April 17, 2018
- 3-2 Approval – Budget Amendment – Water Department Additional Water Meters and Boxes
- 3-3 Approval – Budget Amendment – Landscape and Lighting Maintenance District (LLMD) No. 1 Zones 7 and 10 to provide minimal service until the end of June 2018
- 3-4 Approval – Side Letter between the City of Lemoore and the General Association of Service Employment Unit (GASE)

Council Member Blair pulled all items for separate consideration.

- 3-1 Approval – Minutes – Regular Meeting – April 17, 2018

Motion by Council Member Chedester, seconded by Council Member Neal, to approve Item 3-1.

Ayes: Chedester, Neal, Brown, Madrigal
Noes: Blair

- 3-2 Approval – Budget Amendment – Water Department Additional Water Meters and Boxes

Motion by Council Member Brown, seconded by Council Member Neal, to approve Item 3-2.

Ayes: Brown, Neal, Chedester, Blair, Madrigal

- 3-3 Approval – Budget Amendment – Landscape and Lighting Maintenance District (LLMD) No. 1 Zones 7 and 10 to provide minimal service until the end of June 2018

Motion by Council Member Chedester, seconded by Council Member Brown, to approve Item 3-3.

Ayes: Chedester, Brown, Blair, Neal, Madrigal

- 3-4 Approval – Side Letter between the City of Lemoore and the General Association of Service Employment Unit (GASE)

Motion by Council Member Brown, seconded by Council Member Neal, to approve Item 3-4.

Ayes: Brown, Neal, Chedester, Blair, Madrigal

PUBLIC HEARINGS – Section 4

- 4-1 General Plan Amendment 2018-01: A request by Victory/Pharris Development, LLC (agent: Tim Palmquist) to change the planned width of Bush Street west of Highway 41 from six lanes to four lanes. CEQA Determination: covered by 2008 General Plan Environmental Impact Report – Resolution 2018-18

Public Hearing opened at 8:02 p.m. No one spoke.

Public Hearing closed at 8:02 p.m.

Motion by Council Member Chedester, seconded by Council Member Neal, to adopt Resolution No. 2018-18, approving General Plan Amendment No. 2018-01, reducing the planned width of Bush Street from six lanes to four lanes for the road segments between Marsh Drive and Semas Drive.

Ayes: Chedester, Neal, Brown, Blair, Madrigal

- 4-2 General Plan Amendment 2018-02: An amendment to remove requirements for sidewalks with parkways from the General Plan – Resolution 2018-19, and First Reading of Ordinance 2018-03 related to Zoning Text Amendment No. 2018-01: amendments to portions of the following articles within the Lemoore Municipal Code: Article J of Chapter 7 of Title 8 (Roadways and Access); Article B of Chapter 2 of Title 9 (Major and Minor Site Plan Review and Senate Bill 35 Compliance Procedures); Article B of Chapter 4 of Title 9 (Allowed Uses and Required Entitlements Table); Article B of Chapter 5 of Title 9 (Noise, Odor, and Vibration Performance Standards); and Article F of Chapter 5 of Title 9 (Mural Procedures). CEQA Determination: Section 15061(b)(3), General Rule Exemption

Public Hearing opened at 8:06 p.m. No one spoke. A letter from Mr. Stull was received.

Public Hearing closed at 8:06 p.m.

Motion by Council Member Chedester, seconded by Council Member Brown, to adopt Resolution No. 2018-19, approving General Plan Amendment No. 2018-02 and introduce in a first reading Ordinance No. 2018-03 approving Zoning Text Amendment No. 2018-01 01 with the modification to remove the requirement for Major Site Plan Review for all new construction of any size in the downtown.

Ayes: Chedester, Brown, Blair, Neal, Madrigal

NEW BUSINESS – Section 5

- 5-1 Agreement between the City of Lemoore and the County of Kings for the Provisions of Animal Control Services

Motion by Council Member Brown, seconded by Council Member Chedester, to approve the agreement between the City of Lemoore and the County of Kings for animal control services.

Ayes: Brown, Chedester, Blair, Neal, Madrigal

CITY COUNCIL REPORTS AND REQUESTS – Section 6

6-1 City Council Reports / Requests

Council Member Blair stated the Fire Fighters have not been paid for several months due to an issue and she is concerned. Request clarification on this issue and it should be a great priority. Provided several personal experiences and stated received empowering words from music. Also, her point of view, while different, is valid and real and she expects respect. She made an innocent mistake and should have talked to the City Manager. Asking for greater discussion of policies as her to make better policy decisions.

Council Member Brown acknowledged different point of views but it falls both ways. Nothing to report out from Kings County Commission on Aging. A handout was provided regarding Kings County Economic Development.

Mayor Pro Tem Neal asked City Manager Olson to expound on talking to staff. He is part of the community and it hurts him to hear what Council Member Blair is going through. Suggest an outside investigation and stands by our Police Officers. Great point about the Fire Department as was unaware. He stands by police, fire and constituents. Enough is enough and we have to move on.

Mayor Madrigal stated the Lemoore Middle College Academic Decathlon team took first place back east. Asked for consensus by Council to acknowledge the Decathlon. Consensus received.

Mayor Madrigal stated Dr. Crystal Hernandez has done a great job with Champions Recovery. Would like to have consensus for a study session item for her to speak. Consensus received.

City Manager Olson stated the traffic stop escalated rather quickly. Issue was based on demeanor of council member. Enough is enough. We are adults and need to drop it and move forward.

ADJOURNMENT

At 8:45 p.m., the meeting adjourned.

Approved the 15th day of May 2018.

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor

**May 3, 2018 Minutes
Study Session
City Council Special Meeting**

CALL TO ORDER:

At 5:30 p.m., the meeting was called to order.

ROLL CALL: Mayor: MADRIGAL
Mayor Pro Tem: NEAL
Council Members: BLAIR, BROWN, CHEDESTER

City Staff and contract employees present: City Manager Olson; City Attorney Van Bindsbergen; Police Commander Ochoa; Police Commander Kendall; City Clerk Venegas; Administrative Assistant Avalos.

CLOSED SESSION PUBLIC COMMENT

There was no Public Comment.

At 5:31 p.m., Council adjourned to Closed Session.

5:30 pm CLOSED SESSION

1. Conference with Legal Counsel – Anticipated Litigation
Government code Section 54956.9
Significant Exposure to Litigation Pursuant to Paragraph (2) of Subdivision (d) of
Section 54956.9
One Case

ADJOURNMENT

At 6:25 p.m., Council adjourned.

**May 3, 2018 Minutes
Lemoore City Council
Special City Council Meeting**

CALL TO ORDER:

At 6:26 p.m., the meeting was called to order.

ROLL CALL: Mayor: MADRIGAL
Mayor Pro Tem: NEAL
Council Members: BLAIR, BROWN, CHEDESTER

City Staff and contract employees present: City Manager Olson; City Attorney Van Bindsbergen; Police Commander Ochoa; Police Commander Kendall; City Clerk Venegas; Administrative Assistant Avalos.

CLOSED SESSION REPORT OUT

There was nothing to report out.

NEW BUSINESS – Section 1

1-1 Discussion, direction or action regarding Lemoore Volunteer Fire Department Pay

Spoke: *Brahm Rossiter
Bruce German, LVFD Fire Chief
Tom Reed
Kyle Reed
Kristen Cincio
Chad Billingsley*

Motion by Council Member Chedester, second by Council Member Neal to approve alternative #3 as discussed and to add have a check ready for distribution on day of meeting.

Ayes: *Chedester, Neal, Brown, Blair, Madrigal*

ADJOURNMENT

At 7:15 p.m., the meeting adjourned.

Approved the 15th day of May 2018.

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



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Staff Report

Item No: 3-3

To: Lemoore City Council

From: Steve Brandt, AICP, City Planner

Date: May 7, 2018

Meeting Date: May 15, 2018

Subject: Second Reading of Ordinance 2018-03 related to Zoning Text Amendment No. 2018-01: amendments to portions of the following articles within the Lemoore Municipal Code: Article J of Chapter 7 of Title 8 (Roadways and Access); Article B of Chapter 2 of Title 9 (Major and Minor Site Plan Review and Senate Bill 35 Compliance Procedures); Article B of Chapter 4 of Title 9 (Allowed Uses and Required Entitlements Table); Article B of Chapter 5 of Title 9 (Noise, Odor, and Vibration Performance Standards); and Article F of Chapter 5 of Title 9 (Mural Procedures). CEQA Determination: Section 15061(b)(3), General Rule Exemption.

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

After conducting its second hearing on proposed Ordinance No. 2018-03, approving Zoning Text Amendment No. 2018-01, as amended by Council on May 1, 2018; waive the reading of the Ordinance in its entirety and adopt the Ordinance.

Subject/Discussion:

This is the second reading of the zoning text amendments that the Council approved on May 1, 2018. A brief description is provided here, and a summary of each, with greater detail, will follow below.

1. Rescinding the mandate for all new residential subdivisions to have parkway style sidewalks, giving an option for a monolithic sidewalk.

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2. Adding requirements for a noise easement and an odor easement with new land divisions throughout the City.
3. Correcting an error in the time of day construction noise can begin.
4. Amending the requirements for minor and major site plan and architectural reviews.
5. Adding a new alternative procedure section to comply with Senate Bill 35.
6. Allowing motels, hotels, convenience stores, and minor vehicle services in the Light Industrial Zone.
7. Updating the mural review process.

The specific language changes are shown in Attachment A of the draft resolution with new wording in underline and wording to be removed in ~~strikeout~~. The following is a summary of each proposed change.

Financial Consideration(s):

N/A

Alternatives or Pros/Cons:

Only No. 5 (SB 35) is required by State law. The Council has discretion to adopt or not adopt all of the other proposed changes.

Commission/Board Recommendation:

The Planning Commission held a public hearing on April 9, 2018, and voted 6-0 (Koelewyn absent) to recommend approval of the proposed general plan amendment and all of the ordinance changes.

Staff Recommendation:

Staff recommends that the Council hold its second hearing on proposed Ordinance No. 2018-03, approving Text Amendment No. 2018-01. This includes the change to major site plan reviews in the downtown that the Council reviewed and approved on May 1, 2018. , waive the reading of the Ordinance in its entirety and adopt the ordinance. If the Ordinance is adopted, then the changes would take effect in 30 days.

Attachments:

- ☐ Resolution:
- ☒ Ordinance: 2018-03
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 05/09/18
- 05/11/18
- 05/11/18
- 05/10/18
- 05/10/18

ORDINANCE NO. 2018-03

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEMOORE
APPROVING ZONING TEXT AMENDMENT 2018-01,
AMENDMENTS TO PORTIONS OF THE FOLLOWING ARTICLES WITHIN THE
LEMOORE MUNICIPAL CODE: ARTICLE J OF CHAPTER 7 OF TITLE 8
(ROADWAYS AND ACCESS); ARTICLE B OF CHAPTER 2 OF TITLE 9 (MAJOR
AND MINOR SITE PLAN REVIEW AND SENATE BILL 35 COMPLIANCE
PROCEDURES); ARTICLE B OF CHAPTER 4 OF TITLE 9 (ALLOWED USES AND
REQUIRED ENTITLEMENTS TABLE); ARTICLE B OF CHAPTER 5 OF TITLE 9
(NOISE, ODOR, AND VIBRATION PERFORMANCE STANDARDS); AND ARTICLE F
OF CHAPTER 5 OF TITLE 9 (MURAL PROCEDURES)**

THE CITY COUNCIL OF THE CITY OF LEMOORE HEREBY DOES ORDAIN:

SECTION 1. FINDINGS.

- (a) The City of Lemoore has previously amended ordinances within the Lemoore Municipal Code pertaining to staff-identified issues and compliance with State laws.
- (b) City staff has proposed several zoning text amendments to the City of Lemoore Municipal Code.
- (c) The current mandate for all residential subdivisions for parkway-style sidewalks provides difficulties in tree-related sidewalk and curb damage, watering of narrow turf strips, and vehicle passenger access, and as such, staff recommends that both General Plan and Municipal Code be revised to allow the City to have the option of incorporating an attached (or “monolithic”) sidewalk into the design of a subdivision.
- (d) Currently noise easements are not required in the Municipal Code for all subdivisions within the City, and as such, staff recommends that both tentative parcel maps and tentative subdivision maps throughout the City contain a requirement that both noise and odor easements be recorded, recognizing the existence of odors and noise from NAS Lemoore, local railroads, and local industrial businesses.
- (e) There is a discrepancy in Municipal Code regarding the permitted hours of construction, so to eliminate this discrepancy, staff recommends that Section 9-5B-2B-5a be changed, allowing construction to occur from Monday through Saturday from seven o'clock (7:00) A.M. to eight o'clock (8:00) P.M.
- (f) A minor site plan and architectural review is currently required for additions to existing commercial, office, and industrial buildings of less than 10,000 square feet, and staff recommends increasing this number to 20,000 square feet so as to streamline the process of developments of this size, which would be ministerial at the staff level.

- (g) A major site plan and architectural review is required for new multi-family residential developments of less than 30 units on a single site, and staff recommends changing this requirement to a minor site plan and architectural review for such developments in order to streamline the approval process for such developments.
- (h) The Municipal Code does not include any language regarding the recently passed Senate Bill 35 in the State of California, which allows developers to present a project for a streamlined approval process for qualifying projects, so staff recommends a change in the zoning ordinance to acknowledge projects presented pursuant to SB 35.
- (i) Since the Light Industrial (ML) Zone is adjacent to Lemoore's highway interchanges, where hotels and motels would be desirable for future development, it is proposed that the zoning ordinance be revised to allow such uses in the Light Industrial Zone.
- (j) City staff recommends allowing minor auto repair as an allowed use, and convenience stores with a conditional use permit, in the Light Industrial Zone, as these uses are compatible with typical light industrial uses and could be attractive uses for a number of small vacant parcels in the Light Industrial Zone.
- (k) Murals are currently subject to major site plan and architectural review, and staff recommends changing this approval to a mural permit to be issued by the City Council under a proposed procedure, which is consistent with the procedure in a number of other communities because of the prominence that murals can have in a community.
- (l) All of the aforementioned zoning text amendments are covered by the general rule that the California Environmental Quality Act (CEQA) applies only to projects which have the potential for causing a significant effect on the environment. The approval of the zoning text amendments does not approve any development project. Rather, the amendments make minor changes to approved zoning uses, and certain approval processes under the Municipal Code. Future development under the proposed text amendments would be subject to CEQA at that time. It can be seen with certainty that there is no possibility that the aforementioned text amendments may have a significant effect on the environment; therefore, the activity is not subject to CEQA, and no further review is necessary. [Reference: State CEQA Guidelines sec. 15061(b)(3), General Rule Exemption].
- (m) The Lemoore Planning Commission held a duly noticed public hearing at its April 9, 2018, meeting.
- (n) The Zoning Text Amendments are consistent with the General Plan goals, policies, and implementation programs.
- (o) The Zoning Text Amendments promote the health, safety, peace, morals, comfort, and general welfare.

SECTION 2. Amendments are to portions of the following chapters within the Lemoore Municipal Code: Article J of Chapter 7 of Title 8 (Roadways and Access); Article B of Chapter 2 of Title 9 (Major and Minor Site Plan Review and Senate Bill 35 Compliance Procedures); Article B of Chapter 4 of Title 9 (Allowed Uses and Required Entitlements Table); Article B of Chapter 5 of Title 9 (Noise, Odor, and Vibration Performance Standards); and Article F of Chapter 5 of Title 9 (Mural Procedures) as specifically identified in Attachment A. Text additions are shown in underline format. Text deletions are shown in strikeout format.

* * * * *

The foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Lemoore held on the 1st day of May 2018, and was passed and adopted at a regular meeting of the City Council held on the 15th day of May 2018, by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

ATTEST:

APPROVED:

Mary J. Venegas, City Clerk

Ray Madrigal, Mayor

Attachment A

ORDINANCE NO. 2018-03

8-7J-4: ROADWAYS AND ACCESS:

~~D. Sidewalks: All new residential subdivisions shall have parkway style sidewalks (e.g., sidewalks separated from the curb by a landscaped area) consistent with the city's adopted improvement standards. Infill development may be exempted from this requirement and be allowed to provide "monolithic", or attached, sidewalks when site conditions, property size, and ability to effectively transition between the two (2) sidewalk types, as determined by the approving authority, warrant.~~

D. Sidewalks: All new residential subdivisions shall conform to the city's adopted improvement standards. The new subdivisions may utilize either parkway style sidewalks (e.g., sidewalks separated from the curb by a landscaped area), or "monolithic" or attached sidewalks. Either type of sidewalk must remain in compliance with the city's design standards.

9-2B-12: MINOR SITE PLAN AND ARCHITECTURAL REVIEW:

B. Applicability: Minor site plan and architectural review shall be required prior to the issuance of any ministerial building permits or site improvement plans and prior to or in conjunction with discretionary action of corresponding development applications (e.g., conditional use permit, variance).

1. Review Required: Minor site plan and architectural review is required for all of the following activities:

- a. New nonresidential or mixed-use developments of less than ~~ten thousand (10,000)~~ 20,000 gross square feet;
- b. Additions of less than ~~ten thousand (10,000)~~ 20,000 square feet to existing commercial, office, and industrial buildings;
- c. Conceptual plan for a mixed-use center as required by chapter 7, "Mixed Use Development Standards", of this title.
- d. New multi-family residential developments (e.g. apartments, condominiums, townhomes) of less than 30 units on a single site.

9-2B-15: MAJOR SITE PLAN AND ARCHITECTURAL REVIEW:

B. Applicability: Major site plan and architectural review shall be required prior to the issuance of any ministerial building permits or site improvement plans and prior to or in conjunction with discretionary action of corresponding development applications (e.g., conditional use permit, variance).

1. Review Required: A major site plan and architectural review is required for the following items:

- a. New nonresidential or mixed-use developments of ~~ten thousand (10,000)~~ 20,000 gross square feet or more;

- b. Additions of ~~ten thousand (10,000)~~ 20,000 square feet or more to existing commercial, office, and industrial buildings;
- c. New multi-family residential developments (e.g., apartments, condominiums, townhomes) except where there are less than 30 units on a single site;
- d. ~~Any new construction of buildings (e.g., new stores) of any size in the downtown;~~
- de. The design and layout of new residential subdivisions as part of the tentative subdivision map process as provided in title 8, chapter 7, "Land Division", of the municipal code;
- ef. Demolition or exterior alterations and additions to nonresidential buildings that are more than seventy-five (75) years old.

(New section following Section 9-2B-24)

9-2B-25: SENATE BILL 35 COMPLIANCE PROCEDURES

As an alternative to the procedures in this Chapter, a developer may request approval through the streamlined ministerial approval process provided for in California Senate Bill 35, (SB 35), filed with the Secretary of State on September 29, 2017. A developer making such a request shall submit the necessary information set forth in subdivision (a) of Government Code section 65913.4, or any other relevant code section thereto, to determine that the project is not excluded from the SB 35 streamlining process. Should such information be provided, the project shall be approved pursuant to the process set forth in subdivisions (b) and (c) of Government Code section 65913.4, or any other relevant code section thereto.

9-4B-2: ALLOWED USES AND REQUIRED ENTITLEMENTS; BASE ZONING DISTRICTS:

**TABLE 9-4B-2
ALLOWED USES AND REQUIRED ENTITLEMENTS FOR BASE ZONING DISTRICTS**

P	=	Permitted by right	N	=	Not permitted
A	=	Administrative use permit required	C	=	Conditional use permit required

Land Use/ Zoning District	Residential Zoning Districts							Special Purpose Zoning Districts				Mixed Use Zoning Districts				Office, Commercial, And Industrial Zoning Districts				
	A R	R V L D	R L D	R N	R L M D	R M D	R H D	W	A G	P R	C F	DM X- 1	DM X- 2	DM X- 3	MU	NC	RC	P O	ML	MH
Hotel and Motel	N	N	N	N	N	N	N	N	N	N	N	P	N	N	P	P	P	P	N P	N
Convenience store	N	N	N	N	N	N	N	N	N	N	N	P ¹⁵	P ¹⁵	C ¹⁵	P	P	P	P	N C-	N

Vehicle services - minor	N	N	N	N	N	N	N	N	N	N	N	N	C ²³	N	C ²³	C ²³	C ²³	N	<u>G²³</u> <u>P</u>	C ²³
--------------------------	---	---	---	---	---	---	---	---	---	---	---	---	-----------------	---	-----------------	-----------------	-----------------	---	-----------------------------------	-----------------

9-5B-2: NOISE, ODOR, AND VIBRATION PERFORMANCE STANDARDS:**B. Noise Standards:**

5. Limitation On Hours Of Construction: To ensure that nearby residents as well as nonresidential activities are not disturbed by noise from early morning or late night activities, the following limits on construction are established:

a. Monday through Saturday, ~~six o'clock (6:00) A.M.~~ seven o'clock (7:00) A.M. to eight o'clock (8:00) P.M.

8. Noise Easement Required: All new subdivisions of land approved through tentative subdivision map or parcel map as provided in title 8, chapter 7, article F, "Tentative Maps", of the municipal code shall be required, as a condition of approval, to record at time of final or parcel map an easement on all lots created. Such easement shall identify that the property is near a military installation subject to high aircraft noise, low level aircraft, aircraft tests, and/or other military related issues. Such easement shall also identify that the property is near a railroad line and near industrial uses that produce periodic noise.

C. Odors, Particulate Matter, And Air Contaminants Standards:

3. Odor Easement Required: All new subdivisions of land approved through tentative map subdivision map or tentative parcel map as provided in title 8, chapter 7, article F, "Tentative Maps", of the municipal code shall be required as a condition of approval to record at time of final or parcel map an odor easement on all lots created. Such easement shall identify the presence of industrial uses in the vicinity of the lot and be in a form satisfactory to the city.

9-5F-5: STANDARDS FOR PERMANENT ON SITE SIGNS:**E. Murals:**

~~3. Murals shall be subject to major site plan and architectural review to ensure the scale and character of the mural is in keeping with the surrounding development. (Ord. 2013-05, 2-6-2014)~~

3. No person shall paint a mural on the exterior of any structure or change any existing mural on the exterior of any structure prior to the issuance of a mural permit issued by the City Council. An application for a mural permit shall be submitted on the form prescribed by the Community Development Director.



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Staff Report

Item No: 3-4

To: Lemoore City Council

From: Nathan Olson, City Manager

Date: May 2, 2018

Meeting Date: May 15, 2018

**Subject: State Ballot Measure Restricting Local Taxing Authority – Resolution
2018-20**

Strategic Initiative:

- | | |
|--|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve Resolution 2018-20, opposing the Tax Fairness, Transparency and Accountability Act of 2018.

Subject/Discussion:

The California Business Roundtable is sponsoring a statewide ballot initiative called “Tax Fairness, Transparency and Accountability Act of 2018”. This initiative is currently circulating for signatures and has exceeded 25% of the required signatures to qualify for the November ballot.

The measure includes several changes to current tax policy including redefining a tax measure and eliminating a city’s ability to impose a tax for general purposes without a two-thirds vote of the voter. This measure would also require two-thirds approval of all members of the local legislative body before a tax can be placed on the ballot. It would also restrict a city’s ability to impose fees or charges other than those subject to Prop. 218.

The League of California Cities is asking cities to adopt a resolution to demonstrate how harmful this measure would be for communities and the people of California and send letters to the California Business Roundtable members expressing the city's concern over this proposed ballot measure.

Financial Consideration(s):

Financial implications of the Tax Fairness, Transparency and Accountability Act of 2018, are unknown at this time.

Alternatives or Pros/Cons:

Pros:

- None noted.

Cons:

- Limit local revenue authority
- Broadens the definition of state taxes
- Requires that state and local laws enacting new taxes specify how revenues may be spent.

Commission/Board Recommendation:

None.

Staff Recommendation:

Staff recommends that City Council approve Resolution 2018-20 opposing the Tax Fairness, Transparency and Accountability Act of 2018.

Attachments:

- ☒ Resolution: 2018-20
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 05/09/18
- 05/11/18
- 05/11/18
- 05/10/18
- 05/10/18

RESOLUTION NO. 2018-20

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
OPPOSING THE TAX FAIRNESS, TRANSPARENCY AND
ACCOUNTABILITY ACT OF 2018**

WHEREAS, California's cities, counties and special districts follow strict guidelines and existing state law regarding the establishment of reasonable fees and the required voter approval of all local taxes; and

WHEREAS, there is a signature-gathering campaign for a state ballot measure currently sponsored by the California Business Roundtable that would severely harm the ability of local governments to continue to provide quality services by imposing onerous roadblocks to raising local revenue to address community needs, services and infrastructure improvements; and

WHEREAS, it is important for local community members, in concert with their duly-elected officials—rather than a special interest group in Sacramento--to determine the services and funding levels appropriate for their own cities; and

WHEREAS, the proposed ballot measure would allow businesses to escape from their existing obligations to pay the full cost of services that they request and receive from local agencies and benefit from; and

WHEREAS, the proposed ballot measure would then shift the burden of these uncovered costs from business interests to local general funds supported by taxpayers, and thereby reduce general funds available to support police, fire, park, planning, and other community services.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LEMOORE
DOES HEREBY RESOLVE AS FOLLOWS:**

SECTION 1. The City of Lemoore hereby opposes the Tax Fairness, Transparency and Accountability Act of 2018 sponsored by the California Business Roundtable on the grounds that this measure would harm the ability of local communities to adequately fund services; and

SECTION 2. The City Manager is hereby directed to email a copy of this adopted resolution to the League of California Cities at cityletters@cacities.org.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Lemoore at a Regular Meeting held on 15th day of May 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



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Staff Report

Item No: 3-5

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: May 10, 2018 Meeting Date: May 15, 2018

Subject: Proclamation to Declare May 20-26, 2018 National Public Works Week

Strategic Initiative:

- | | |
|--|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve the Proclamation to declare May 20-26, 2018 National Public Works Week and authorize the mayor to sign on behalf of the City Council.

Subject/Discussion:

In accordance with the tradition of the American Public Works Association (APWA), those who work in professions that provide and maintain public facilities and services will be honored during National Public Works Week.

The APWA, sponsor of National Public Works Week, values our communities and the role public works professionals play in keeping them safe and functioning smoothly. Their objective is designed to increase public awareness of the contributions of public works as well as to enlighten the public about the duties, practices, and goals of public works professionals.

Financial Consideration(s):

Not applicable.

Alternatives or Pros/Cons:

Not applicable.

"In God We Trust"

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

City Council, by motion, approve the Proclamation to declare May 20-26, 2018 National Public Works Week and authorize the Mayor to sign on behalf of the City.

Attachments:

- ☐ Resolution:
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☒ Other
- List: Proclamation

Review:

- ☐ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☐ City Manger
- ☒ Finance

Date:

05/11/18
05/11/18
05/10/18

Proclamation of the Mayor of the City of Lemoore

In Recognition of:

National Public Works Week May 20~26, 2018

Whereas, the Public Works Department provides services for our community and are a vital and integral part of our citizen's everyday lives; and,

Whereas, the support of the community is vital to the efficient operation of public works systems and programs, such as water, sewers, streets, fleet maintenance, building maintenance, wastewater treatment and solid waste collection; and,

Whereas, the health, safety and comfort of this community greatly depends on these facilities and services; and,

Whereas, the quality and effectiveness of these facilities, as well as their planning, design and construction, is vitally dependent upon the efforts and skill of public works officials; and,

Whereas, the efficiency and effectiveness of the qualified and skilled staff contribute to the quality of life that residents and visitors alike enjoy and rely upon from the City of Lemoore.

Now, Therefore, Be It Proclaimed, that the City Council of the City of Lemoore does hereby recognize and extend appreciation to our dedicated and skilled staff and hereby proclaim the week of May 20~26, 2018 as "National Public Works Week".

And, Be It Further Proclaimed, that the City Council of the City of Lemoore requests that all citizens and civic organizations acquaint themselves with the issues involved in providing public works services to our community and to recognize the contributions which our public works employees make every day to our health, safety, comfort and quality of life.

In Witness Whereof I, Ray Madrigal, Mayor of the City of Lemoore, have set my hand and caused the Seal of the City to be affixed this 15th day of May 2018.

Ray Madrigal, Mayor



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Staff Report

Item No: 4-1

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: May 1, 2018

Meeting Date: May 15, 2018

Subject: Public Hearing – Resolution 2018-21 – Tract 921 - Ordering Annexation and Inclusion of an Additional Territory as Zone 8 of Public Facilities Maintenance District No. 1 and Confirming the Diagram and Assessment of Annual Levy for Fiscal Year 2018-2019 for Public Facilities Maintenance District No. 1

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Hold a public hearing on the annexation of Zone 8 of the Public Facilities Maintenance District (PFMD) No. 1, the services and the first annual levy of assessments in the Added Territory. After the public hearing and approval of the property owners, that the Council, by motion, approve Resolution 2018-21 Ordering the Annexation and Inclusion of an Additional Territory as Zone 8 in PFMD No. 1; and Confirming the Diagram and Assessment of Annual Levy for Fiscal Year 2018-2019 for the Additional Territory Annexed as Zone 8 of PFMD No. 1.

Subject/Discussion:

On March 6, 2018, the City Council approved Resolution 2018-08, “A Resolution of the City Council of the City of Lemoore with Intention to (i) Annex and Include Additional Territories in Public Facilities Maintenance District No. 1 in the City of Lemoore, and (ii) Levy and Collect Annual Assessments in Such Annexed Territory for Fiscal Year 2018-2019 and Thereafter.”

In order for the annexation to be approved and the assessments levied on the lots generally located at the end of East Bush Street, northeast of “E” Street, west of the Lemoore Canal and south of the Southern Pacific Railroad right-of-way, the majority of the ballots submitted by property owners within the boundary of the added territory must consent to the annexation and levy of the assessment. Staff has confirmed that ballots have been sent and have been returned by the property owners to the City. Votes will be tabulated during the Council meeting on May 15, 2018. If the ballots submitted, and not withdrawn in favor of the proposed annexation, exceed the assessment ballots submitted and not withdrawn in opposition, then the added territory may be included in the PFMD No. 1, Zone 8.

Staff anticipates that 64 new residential lots will be added to the PFMD once construction is completed in the subdivision.

Financial Consideration(s):

A maximum assessment of \$700 will be applied on an annual per lot basis, beginning in fiscal year 2018-2019, and will be applied to each lot within the newly added territory. It is anticipated that approximately \$44,800 will be collected annually to maintain the neighborhood park, road, sidewalks and streetlights.

Alternatives or Pros/Cons:

Pros:

- Adoption of the resolution will assist in distributing the cost for maintenance of the subdivision to the property owners and not from the City’s General Fund.

Cons:

- Failure to adopt the resolution would put an additional burden on the general fund or not provide up keep of the PFMD

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt Resolution 2018-21 to annex and include additional territories in Public Facilities Maintenance District No. 1 in the City of Lemoore, and levy and collect annual assessments in such annexed territories for fiscal year 2018-2019 and thereafter. Also, authorize and direct the City Clerk to file the Diagram of the PFMD including the Added Territory, and assessments therein, a Notice of Assessment with respect to the Added Territory, and an amended map of the boundaries of the PFMD, incorporating the Added Territory as required by Sections 3110, 3113 and 3114 of the Streets & Highways Codes, with the Kings County Recorder.

Attachments:

- ☒ Resolution: 2018-21
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
- List: Engineer’s Report

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 05/10/18
- 05/11/18
- 05/11/18
- 05/10/18
- 05/10/18

RESOLUTION NO. 2018-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
(1) ORDERING ANNEXATION AND INCLUSION OF AN ADDITIONAL
TERRITORY AS ZONE 8 OF PUBLIC FACILITIES MAINTENANCE**

DISTRICT NO. 1; AND

**(2) CONFIRMING THE DIAGRAM AND ASSESSMENT OF ANNUAL LEVY
FOR FISCAL YEAR 2018-2019 FOR AN ADDITIONAL TERRITORY
ANNEXED TO AND INCLUDED AS ZONE 8 OF PUBLIC FACILITIES
MAINTENANCE DISTRICT NO. 1**

WHEREAS, pursuant to Chapter 10 of Title 7 of the Lemoore Municipal Code, as enacted by Ordinance No. 2006-01 (the “Ordinance”), and according to the procedures in the Proposition 218 Omnibus Implementation Act (Government Code Sections 53750-53753.5, inclusive) (the “Implementation Act”), Article XIIIID of the California Constitution (“Proposition 218”) and, to the extent not inconsistent with the Ordinance, the procedures in the State Landscaping and Lighting Act of 1972 (Chapter 2 of Part of Division 15 of the California Streets & Highways Code) (the “Landscaping & Lighting Act”), the City Council of the City of Lemoore declared its intention to form, conducted all proceedings to form and did form Public Facilities Maintenance District No. 1 of the City of Lemoore (the “PFMD”), including different zones therein, and has thereafter levied and collected annual assessments for maintenance, operation, repair and periodic replacement of landscaping, street lights, local streets, parks and other appurtenant facilities and improvements within each zone described as follows:

Plants, shrubbery, trees, turf, irrigation systems, entry monuments, local street maintenance, parks, hardscapes, walls, fencing, street lights and appurtenant facilities in public rights-of-way easements within the proposed boundaries of the PFMD,

(collectively, the “Facilities and Improvements”) which provide particular, distinct special benefits to the various lots and parcels assessed over and above the general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, the City has determined that lots and parcels within Tract 921 (Woodside Homes), in the City of Lemoore, California (the “Added Territory”), receive such special benefits from the Facilities and Improvements with the Added Territory and therefore should be annexed to and included in the PFMD as Zone 8 thereof, and be subject to levy of annual assessments for the cost of maintenance, operation, repair and periodic replacement of such Facilities and Improvements; and

WHEREAS, at the direction of the City Council, the City Engineer has prepared and filed with the City Clerk a report entitled “City of Lemoore, Public Facilities Maintenance District No. 1, Engineer’s Report, Annexation of Territory Tract No. 921 as Zone No. 08” dated February 2018 (the “Engineer’s Report”), to which reference is hereby made, which Engineer’s Report contains a description of the existing Facilities and Improvements specially benefiting the lots and parcels within the Added Territory, the boundaries of the Added Territory proposed to be annexed to the PFMD as Zone 8 thereof in these proceedings, the Facilities and Improvements existing in and proposed for the Added Territory, and the general location and proposed assessments on the assessable lots and parcels of land within the Added Territory; and

WHEREAS, the City Engineer also has prepared and filed with the City Clerk an amended map of the boundaries of the PFMD, incorporating the Added Territory within the boundaries as Zone 8 of the PFMD, as proposed in these proceedings; and

WHEREAS, the proceeds of the annual assessments will be used exclusively to finance the expenses for operation and maintenance of the Facilities and Improvements benefiting the lots and parcels within the Added Territory for the 2018-2019 fiscal year or other fiscal year for which such assessments are levied, which operation and maintenance will provide particular, distinct special benefits to the various lots and parcels in the Added Territory, over and above the general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, the amount of the assessment to be levied on each lot or parcel in the Added Territory for the 2018-2019 fiscal year, as proposed in the Engineer’s Report, is proportional to and no greater than the special benefits conferred on such lot or parcel from the maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer’s Report; and

WHEREAS, after notice by mail to the record owner of all lots and parcels within the Added Territory, as shown in the last equalized assessment roll of the County of Kings, the State Board of Equalization assessment roll or as known to the City Clerk, as required by Streets & Highways Code Section 22588 and Government Code Section 53753, the City Council conducted a public hearing and heard and considered all objections and protests to the proposed assessments; and, at the conclusion thereof, the City Clerk tabulated all assessment ballots submitted and not withdrawn in support of or in opposition to the proposed annexation and assessment of the lots and parcels in the Added Territory, and announced the results; and

WHEREAS, the City Council has determined, based on such ballot tabulation, that a majority protest to the proposed annexation and assessment of the lots and parcels within the Added Territory does not exist, in that the assessment ballots submitted and not withdrawn in favor

of the proposed annexation and assessment exceed the assessment ballots submitted and not withdrawn in opposition; and

WHEREAS, the City Council has further determined that all of the property owners within the Added Territory either have consented to the annexation to and inclusion in Zone 8 of the PFMD and the levy of the assessments proposed for the 2018-2019 fiscal year or have failed to file a majority protest against the proposed annexation and annual assessment in the manner provided by law;

THEREFORE, the City Council of the City of Lemoore resolves, finds and determines as follows:

1. All territories within Tract No. 921, whose boundaries are set forth in the Engineer's Report on file with the City Clerk, are annexed to and made part of City of Lemoore Public Facilities Maintenance District No. 1 as Zone 8 thereof. The map of the boundaries of the PFMD prepared by the City Engineer and showing annexation of the Added Territory as Zone 8 thereof, is hereby approved.
2. The Added Territory, whose boundaries are set forth in the Engineer's Report, will be particularly, distinctly and specially benefited, over and above the general benefits conferred on such territory and the public at large, from maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer's Report.
3. The hearing on the annexation of the territory within the Added Territory as Zone 8 of the PFMD and the levy of annual assessments therein, commencing with 2018-2019 fiscal year, was noticed and held in accordance with law.
4. The Engineer's Report, including the diagram of the Added Territory as Zone 8 of the PFMD and the assessment therein of the estimated costs of maintenance, operation, repair and periodic replacement of the Facilities and Improvements contained in the Engineer's Report, and each and every part of the Engineer's Report, is finally adopted, confirmed and approved.
5. The assessment diagram showing the lots and parcels of land within the Added Territory as part of Zone 8 of the PFMD, all as contained in the Engineer's Report, is finally approved and confirmed as the diagram of the lots and parcels within the Added Territory to be assessed to pay the costs of maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer's Report.
6. The assessment of the total amount of the costs and the individual assessments thereof on the lots and parcels within the Added Territory in proportion to the direct special benefits to be conferred on each such lot or parcel from maintenance, operation, repair and periodic replacement of the Facilities and Improvements, and of the expenses incidental thereto, as set

forth in the Engineer's Report, is finally approved and confirmed as the assessment for the 2018-2019 fiscal year to pay such costs.

7. The annexation and inclusion of the Added Territory as Zone 8 of the PFMD, and the levy of the annual assessments on all lots and parcels within the Added Territory for fiscal year 2018-2019, as described in the Resolution of Intention and the Engineer's Report, are hereby ordered.
8. The City Clerk is authorized and directed to file the diagram of the PFMD, including the Added Territory as Zone 8 thereof, and assessments therein, as approved and confirmed by the Council and containing all information and statements required by Section 3114 of the Streets & Highways Code, with the Kings County Recorder immediately after adoption of this resolution. The City Clerk is further authorized and directed to record a notice of assessment with respect to the Added Territory pursuant to Streets & Highways Code Section 3114. The City Clerk is further authorized and directed to file the amended map of the boundaries of the PFMD, incorporating the Added Territory within Zone 8, as approved by the City Council and containing all information and statements provided for in Streets & Highways Code Sections 3110 and 3113, with the Kings County Recorder not later than 10 days after the date this resolution is adopted.
9. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 15th day of May 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



City of Lemoore
Public Facilities Maintenance
District No. 1
Engineer's Report
ANNEXATION OF TERRITORY TRACT No. 921 AS
ZONE No. 08
Commencing Fiscal Year 2018/2019

Intent Meeting: March 6, 2018

Public Hearing: May 15, 2018

CITY OF LEMOORE
119 FOX STREET
LEMOORE, CA 93245

FEBRUARY 2018
PREPARED BY
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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore Public Facilities Maintenance District No. 1

Annexation No. 2018-2

Annexation of Territory (Tract No. 921) as Zone No. 08

For Fiscal Year 2018/2019

City of Lemoore, Kings County, State of California

As part of the Resolution of Intention packet presented for the consideration of the Lemoore City Council, this Report and the enclosed budgets, diagrams, and descriptions outline the proposed annexation of territory ("Annexation No. 2018-2") to the Lemoore Public Facilities Maintenance District No. 1 and the establishment of annual assessments related thereto commencing in Fiscal Year 2018/2019. Said annexation includes all lots and parcels of land within Tract No. 921 known as "Woodside Homes" and is currently identified on the Kings County Assessor's Parcel Maps as Book 023, Page 020, Parcel 010.

Reference is hereby made to the Kings County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each parcel within Annexation No. 2018-2. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2018.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Lemoore

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Richard Kopecky
R. C. E. # 16742

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Introduction

The City of Lemoore ("City"), pursuant to Chapter 10 of Title 7 of the Lemoore Municipal Code, ("Municipal Code") as enacted by Ordinance No. 2006-01 (the "Ordinance"), and to the extent not inconsistent with the Ordinance, the provisions and procedures of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIII D ("California Constitution") established the assessment district designated as the:

Public Facilities Maintenance District No. 1

Pursuant to the provisions of the Municipal Code, the Ordinance, and 1972 Act (hereafter referred to collectively as "City Maintenance District Codes"), and in compliance with the substantive and procedural requirements of the California Constitution, the City has annually levied special benefit assessments within the Public Facilities Maintenance District No. 1 ("District" or "PFMD") in order to fund in whole or in part the maintenance, operation, repair and periodic replacement of certain public improvements including landscaping, streetlights, street paving, parks and appurtenant facilities that provide special benefits to properties within the District.

The City Council of the City of Lemoore adopted its General Plan with various elements to provide guidelines for orderly development of property within the City. The City Council further adopted ordinances and regulations governing the development of land providing for the installation and construction of certain lighting, landscaping, street paving, parks and appurtenant facilities to enhance the quality of life and to benefit the value of property.

The requirement for the installation of lighting, landscaping, streets and appurtenant facilities is a condition of development provided for in the City's Subdivision Ordinance and is a requirement for issuance of a permit for construction of commercial, residential, and planned unit development. These improvements generally include streetlights and related equipment and fixtures; street paving that may include curbs, gutters and sidewalks; various landscape materials such as trees, turf, shrubs, vines, and ground cover; irrigation and drainage systems; structural amenities such as monuments, block walls, retaining walls, or other fencing; hardscapes including mulch, trail and path surfaces, stamped concrete and pavers; recreational amenities such as benches, picnic facilities, play structures; signage, and related appurtenances.

The installation of street pavement, streetlights, landscaping and appurtenant facilities is the responsibility of the subdivider or other development/applicant, triggered by the approval of a tentative subdivision map or other development application. After installation, it is City policy that the servicing, operation, maintenance, repair and replacement of the street lighting, landscaping, local street paving, parks and appurtenant facilities in turn become the financial responsibility of the properties that specially benefit from the facilities. Prior to the establishment of the District, the City recognized that the required ongoing maintenance, periodic repair and replacement of the facilities installed in connection with new developments could not feasibly be funded by the City and that such maintenance, operation, repair and replacement should be funded through special benefit assessments on properties within the boundaries of the District.

In accordance with the City Maintenance District Codes, the District has been established utilizing benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefits to properties within that Zone.

As of Fiscal Year 2017/2018, the District was comprised of the following Zones and developments:

Zone No. 01 - The Landing, Phases 1, 2, and 3

Zone No. 02 - Liberty, Phases 1 and 2

Zone No. 03 - Silva Estates, Phase 10

Zone No. 04 - Parkview Estates

Zone No. 05 - East Village Park

Zone No. 06 - Heritage Acres

For Fiscal Year 2018/2019, the City previously conducted proceedings to annex to the District Tract No. 908 as Zone No. 07 (Capistrano Phase 5) in addition to these proceedings to annex Tract No. 921 to the District as Zone No. 08. Concurrently with this annexation, the City is conducting proceedings to annex Tract No. 797 Phase 2 into Zone No. 04, and to ballot all parcels in Zone No. 04 for a new/increased assessment.

Proposed Fiscal Year 2018/2019 Annexation

By resolution, the City Council has ordered the preparation of this Engineer's Report ("Report") in connection with the proceedings for the annexation of Tract No. 921 to the Lemoore Public Facilities Maintenance District No. 1 and to be designated and referred to as:

Annexation No. 2018-2

(hereafter referred to as "Annexation No. 2018-2" or "Annexation Territory"), and the establishment of the new maximum annual assessments related thereto, to be levied and collected upon properties within the Annexation Territory commencing in Fiscal Year 2018/2019 for the special benefits each property receives from the maintenance and servicing of the improvements to be provided by the City through the District.

Annexation No. 2018-2 consists of all lots and parcels of land within the planned residential development identified as Tract No. 921 (Woodside Homes) which when fully developed will consist of 64 single-family residential units. Tract No. 921 is generally located at the end of East Bush Street, northeast of "E" Street, west of the Lemoore Canal, and south of the Southern Pacific Railroad right-of-way. The parcels within the Annexation Territory benefit and will proportionately share in the special benefit costs associated with the ongoing annual maintenance and servicing of the drainage basin and related landscaping located in the southwest portion of the development; the neighborhood park located at the corner of Daphne Lane and Sydney Way; the two access roads between Daphne Road and the basin, and Daphne Road and the canal; the block wall on the perimeter of the development along the Southern Pacific Railroad right-of-way and the Lemoore Canal; street pavement and related infrastructure in the street right-of-way within the development; and street lighting within the development, which are installed as part of the development of properties within Tract No. 921.

To adequately provide and fund the streets, drainage basin, neighborhood park, street lighting, landscaping, and appurtenant facilities (the Improvements) that are considered special benefits to properties within Annexation No. 2018-2, the City Council has determined that it is appropriate and in the public's best interest to annex the properties within Annexation No. 2018-2 to the PFMD as Zone No. 08 and to levy annual assessments on the properties therein to fund the estimated special benefit improvement costs including, but are not limited to the regular annual maintenance

and servicing of the improvements; incidental expenditures related to the operation and administration of the District; and the collection of funds for operational reserves, capital improvement expenditures, and periodic repairs or rehabilitation projects as authorized by the City Maintenance District Codes.

Report Content and Proceedings

This Engineer's Report (the "Report") has been prepared pursuant to the City Maintenance District Codes consistent with Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and is presented to the City Council for its consideration and approval of the proposed improvements and services to be provided within Annexation No. 2018-2 and the levy and collection of annual assessments related thereto commencing in Fiscal Year 2018/2019. This Report outlines the annexation territory, the District Zone (Zone No. 08), improvements, and proposed assessments to be levied in connection with the special benefits to the properties within Annexation No. 2018-2. The annual assessments to be levied on properties within the District and specifically Annexation No. 2018-2 will provide a source of funding for the continued operation, maintenance and servicing of the streets, drainage basin, neighborhood park, street lighting, landscaping, and appurtenant facilities to be provided by the District for the special benefits to properties within the Annexation Territory as Zone No. 08.

Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the City Maintenance District Codes. The net annual cost to provide the improvements for each Zone are allocated to the benefiting properties within that Zone using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefits and assessment for each parcel as compared to other properties that benefit from the District improvements and services. Thus, each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefits.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number (Assessor's Parcel Number "APN") by the Kings County Assessor's Office. The County Auditor/Controller uses Assessment Numbers and specific District Fund Numbers, to identify on the tax roll, properties assessed for special district assessments. Each parcel within Annexation No. 2018-2 shall be assessed proportionately for only those improvements for which the parcel receives special benefits.

Report Content

This Report has been prepared for the annexation of parcels within Annexation No. 2018-2 to the District for Fiscal Year 2018/2019, pursuant to a resolution of the City Council and consists of five (5) parts:

Part I - Plans and Specifications:

Contains a general description of the District and zones of benefit ("Zones") within the District, and specifically addresses the improvements that provide special benefits to the parcels within Annexation No. 2018-2 to be designated as Zone No. 08 within the PFMD, which may include, but not limited to local landscaping, streetlights, street pavement management, a neighborhood park, a neighborhood drainage basin, and related amenities and facilities authorized by the City Maintenance District Codes. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the improvements is provided in the Annexation Diagram contained in Part IV of this Report. The detailed plans and specifications for the improvements for the District including Zone No. 08 (Annexation Territory) are on file in the Public Works Department of the City of Lemoore and by reference are made part of this Report.

Part II - Method of Apportionment:

Outlines the special and general benefits associated with the improvements to be provided within Zone No. 08 of the District (the Annexation Territory) and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received by such parcels.

Part III - Estimate of Costs

Identifies the estimated annual funding costs (Budget) required for the maintenance and operation of the improvements including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the City Maintenance District Codes and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. This section identifies:

- A budget that establishes the proportional estimated expenses and maximum assessment for Fiscal Year 2018/2019 to be approved by the property owner(s) of record within the Annexation Territory as part of the Ballot Proceeding. Although the budget presented, establishes the maximum assessment for Fiscal Year 2018/2019, the actual assessment to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019 shall be identified in the Fiscal year 2018/2019 annual engineer's report for the entire District which will be prepared and presented to the City Council for approval prior to the annual levy of the District assessments for Fiscal Year 2018/2019. However, in no case, shall the annual assessment approved for Zone No. 08 at that time, exceed the maximum assessment presented herein.
- This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that provides for an annual adjustment to the maximum assessment rate each fiscal year. This Assessment Range Formula establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

Part IV - Annexation Diagram

A diagram showing the boundaries of Annexation No. 2018-2 based on the parcels that will receive special benefits from the improvements to be provided and maintained as part of Zone No. 08 and the benefits established herein. The lines and dimensions of each lot, parcel, and subdivision of land contained in this diagram are inclusive of the parcel(s) listed in "Part V – Assessment Roll" of this Report and the corresponding County Assessor's Parcel Maps for said parcel(s) as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within Annexation No. 2018-2 as Zone No. 08 of the District.

Part V - Assessment Roll:

A listing of the proposed maximum assessment amounts for the parcel(s) within Annexation No. 2018-2. The "Maximum Assessment" amount (Balloted Assessment Amount) for each parcel represents that parcel's maximum assessment amount for fiscal year 2018/2019 and is based on the parcel's calculated proportional special benefits as outlined in "Part II - Method of Apportionment", and calculated assessment rate established by the budget in "Part III - Estimate of Costs".

If any section, subsection, sentence, clause, phrase, portion, or zone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Ballot Proceedings

Pursuant to the provisions of Article XIID, Section 4 of the California Constitution, the City shall conduct a property owner protest ballot proceeding ("Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments, and written protests regarding the annexation of the parcels within Annexation No. 2018-2 and the establishment of the proposed new assessments related thereto. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists as defined in Article XIID of the California Constitution.

"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If majority protest exists for the proposed assessments, further proceedings to annex the parcels with the Annexation Territory and implementation of the new assessments shall be abandoned at this time. If tabulation of the ballots indicate that majority protest does not exist for the proposed new assessments and the assessment range formula presented and described herein, the City Council may adopt this Report (as submitted or amended); approve the assessment diagram contained herein (Annexation Diagram); order the annexation of the parcels within Annexation No. 2018-2 to the District and the improvements to be made; and confirm the new assessments as outlined in this Report.

The new assessments as approved including the assessment range formula, may be levied and collected on the County tax rolls commencing in Fiscal Year 2018/2019 together with the assessments for other properties in the District. For Fiscal Year 2018/2019 and each subsequent fiscal year, an engineer's annual levy report for the District shall be prepared and presented to the City Council to address any proposed changes to the District or Zones, as well as any proposed changes to the improvements, budgets and assessments for that fiscal year. The City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of annual assessments.

If in any fiscal year, the proposed annual assessments for parcels with the District or Zone exceed the maximum assessments and specifically those assessments described herein for Annexation No. 2018-2, such an assessment would be considered a new or increased assessment and must be confirmed through a mailed property owner protest ballot proceeding for the affected parcels before such a new or increased assessment may be imposed.

Part I - Plans and Specifications

Description of the District

The purpose of the District and specifically Zone No. 08 which is inclusive of all parcels within the Annexation Territory, is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, street lighting, street paving, neighborhood parks, drainage basins, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Lemoore for which the City, through the District, maintains these local improvements and related amenities installed in connection with the development of those properties and for the benefit of those lots and parcels.

As authorized by the City Maintenance District Codes, the improvements provided by the District and associated with each Zone incorporate various local improvements and related amenities that are maintained and serviced for the benefit of real property within those Zones. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing; trail, path, and access road surfaces; stamped concrete, pavers, mulch or other hardscapes; irrigation and related electrical equipment; drainage systems and equipment; benches, play structures, picnic or other recreational facilities; monuments, signage, ornamental lighting, street pavement, curbs, gutters, sidewalks, street lighting fixtures, and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, neighborhood parks, and landscape buffers within or directly associated with each Zone. These improvements may include, but are not limited to:
 - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - irrigation and drainage systems;
 - structural amenities such as monuments, block walls, retaining walls, or other fencing;
 - hardscapes including mulch, trail, path, and access road surfaces, stamped concrete and pavers;
 - recreational amenities within the parks or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems; repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as need and based on available Zone funding.

- Street lighting improvements located in the public right of ways within and on the perimeter of the developments and associated with each Zone and the parcels therein. Streetlight improvements include energy costs and maintenance of the lighting facilities including, but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials.
- Street infrastructure management on the local streets within or adjacent to each respective Zone that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, driveway approaches, sidewalks and walkways, delineation, signage or other facilities within the public street right of ways. The street infrastructure management program (pavement management) may include, but is not limited to: the repair of potholes, cracks or other failures in the asphalt surface; repair or partial segment replacement of curbs, gutters, driveway approaches, and sidewalks as needed to ensure pedestrian and vehicle safety or the integrity of the street; repair or installation of street signs; slurry sealing, overlays and re-striping of the street surfaces. The specific activities and timing of various street and road maintenance services shall be determined by the City's Public Works Department as necessary to extend the life of the streets or to improve traffic circulation and safety as available funding permits.

Many of the street paving services and activities described above are not performed on an annual basis, but rather on a periodic basis such as slurry sealing or overlaying the asphalt streets. The funds necessary for these activities are to be collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund for each Zone (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent when sufficient funds have been accumulated to perform the services deemed necessary by the City. This process of accumulating funds (installments) shall continue until such time the District or Zone is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase

Not included as part of the street paving program are the costs associated with major replacements or reconstruction. Although the District assessments will provide funding for regular maintenance of the improvements and scheduled slurry and resurfacing projects on a periodic basis that will extend the useful life of the street improvements, the assessments are not intended to fund a full replacement or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters, driveway approaches, or sidewalks. The costs of extensive replacement or reconstruction activities such as replacement of curbs, gutters, driveway approaches, and sidewalks is significantly more than the amount that is typically collected annually. When such repairs or activities are deemed necessary, the City may consider various financing options including new or increased assessments for property owner approval.

Zones and Improvements

For Fiscal Year 2017/2018 the District included six (6) designated Zones. In accordance with the City Maintenance District Codes, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Zone is associated with specific improvements and/or types of improvements that provide special benefits to properties within that Zone. The boundaries of each Zone is based on the

improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements.

Zones 01, 02, 03, 04, 05, 06, and 07

The following is a brief description and summary of the existing (Fiscal Year 2017/2018) Zones and improvement that are part of the District but not directly associated with this annexation proceeding.

Zone 01 - The Landing:

Comprised of one hundred twelve (112) single-family residential parcels within Tract No. 817 (The Landing, Phases 1 and 2). The properties within Zone 01, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 31,989 square feet of landscaping and/or related improvement areas.
- Thirty-four (34) streetlights.
- 355,598 square feet of pavement surface area.

Zone 02 - Liberty:

Comprised of two hundred forty-two (242) single-family residential parcels within Tract No. 821 (Liberty, Phases 1 and 2). The properties within Zone 02, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 113,816 square feet of landscaping and/or related improvement areas.
- Ninety-three (93) streetlights.
- 729,025 square feet of pavement surface area.

Zone 03 - Silva Estates, Phase 10:

Comprised of seventy-four (74) single-family residential parcels within Tract No. 838 (Silva Estates, Phase 10). The properties within Zone 03, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 22,256 square feet of landscaping and/or related improvement areas.
- Twenty-six (26) streetlights.
- Approximately 202,063 square feet of pavement surface area.

Zone 04 - Parkview Estates:

Comprised of thirty-nine (39) single-family residential parcels within Tract No. 797 (Parkview Estates). The properties within Zone 04, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 16,581 square feet of landscaping and/or related improvement areas.
- Nine (9) streetlights.
- Approximately 137,502 square feet of pavement surface area.

Zone 05 - East Village Park and Aniston Place North:

Comprised of one hundred twenty (120) single-family residential parcels within Tract No. 791 (East Village Park) and Tract No. 910 (Aniston Place North). The properties within Zone 05, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 61,882 square feet of landscaping and/or related improvement areas that includes the following:
 - 957 square feet of streetscape landscaping (shrubs with trees) on Cantera Avenue;
 - 15,716 square feet of parkway and streetscape side-panel landscaping located on D Street, including approximately 7,005 square feet of shrubs, plants, and/or ground cover with trees; and 8,711 square feet of shrubs;
 - 1,034 square feet of streetscape landscaping (shrubs) on Smith Avenue north of Siena Way;
 - 1,723 square feet of parkway and streetscape side-panel landscaping located on Smith Avenue between D Street and Siena Way, including approximately 1,300 square feet of turf with trees; and 423 square feet of shrubs, plants, and/or ground cover with trees;
 - 42,452 square feet of park improvement area located on Montego Way. This park site includes approximately 7,210 square feet of concrete or other hardscape surfaces; 850 square feet of shrubs and planters; and 34,392 square feet of turf with trees.
- Thirty (30) streetlights including:
 - 8 streetlights on the perimeter of Zone 05 located on D Street and Smith Avenue.
 - 22 streetlights within the tracts located on, but not limited to: Cantera Avenue, Firenze Street, Montego Way, Portola Street, Siena Way, and Visconti Street;
- Approximately 271,905 square feet of pavement surface area which collectively include Cantera Avenue, Firenze Street, Montego Way, Siena Way, Visconti Street, and Portola Street.

Zone 06 - Heritage Acres:

Comprised of ninety-seven (97) single-family residential parcels within Tract No. 872 (Heritage Acres, Phases 1 and 2). The properties within Zone 065, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Twenty-seven (27) streetlights.
- Approximately 370,092 square feet of pavement surface area.

Zone 07 - Capistrano Phase 5 (Annexation No. 2018-1)

The twenty (20) single-family residential lots that comprise PFMD; Zone 07, are part of Tract No. 908 which is currently identified by the King's County Assessor's Office as one parcel (023-040-057). These 20 single-family residential parcels within Tract No. 908 were annexed to the District in January 2018 for Fiscal Year 2018/2019 and proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 5,071 square feet of parkway and streetscape side-panel landscaping on Bush Place/Barcelona Drive, consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,946 square feet of turf with trees. These improvements and the costs associated with the maintenance and operation of these improvements are proportionately shared by properties within LLMD Zone 06.
- The median island on Bush Place/Barcelona Drive, just south of East Bush Street leading into the development (Approximately 427 square feet). This median and the costs associated with the maintenance and operation improvements are proportionately shared by properties within LLMD Zone 06.
- Seven (7) streetlights including:
 - 2 streetlights located on Bush place/Barcelona Drive directly adjacent to the perimeter of the development. These 2 streetlights also benefit properties within LLMD Zone 06 and are therefore partially funded by other revenue sources.
 - 5 streetlights within Tract No. 921 located on Tuscany Court;
- Approximately 26,060 square feet of pavement surface area on Tuscany Court.

Zone No. 08 (Woodside Homes) Annexation No. 2018-2

The sixty-four (64) planned single-family residential lots that comprise Annexation No. 2018-2 (PFMD; Zone No. 08), are part of Tract No. 921 which is currently identified by the King's County Assessor's Office as one parcel (023-020-010). These 64 single-family residential lots within Tract No. 921 will proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- 12,206 square foot neighborhood park site located at the corner of Daphne Lane and Sydney Way that may include, but is not limited to, turf, shrubs, trees, plants, and/or ground cover areas; and concrete paths, play structures, tables, benches, and trash receptacles.
- 82,540 square foot drainage basin site located in the southwest portion of Tract No. 921 that may include, but is not limited to, approximately 61,436 square feet of natural, non-irrigated area (basin floor); approximately 21,104 square feet of perimeter landscaping comprised of shrubs, trees, plants, and/or ground cover; and related drainage facilities and equipment which may include drainage inlet/outlet structures and pump.
- 4,340 square feet of paved access roads providing access to the drainage basin and the Lemoore Canal from Daphne Lane.
- 350 linear feet of block wall on the perimeter of the development along the Southern Pacific Railroad right-of-way and the Lemoore Canal.
- Nineteen (19) streetlights within Tract No. 921 located on Daphne Lane, Melbourne Way, Newcastle Street, and Sydney Way.
- Approximately 198,416 square feet of pavement surface area on Daphne Lane, Melbourne Way, Newcastle Street, and Sydney Way, which also incorporates approximately 5,804 linear feet of curb and gutter, and approximately 31,922 square feet of Sidewalk/Cross Gutter area.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The costs of the proposed improvements have been identified and allocated to properties within the Annexation Territory (Zone No. 08 of PFMD) proportionately based on special benefits, consistent with the provisions of the City Maintenance District Codes and the assessment provisions contained in Article XIII D of the California Constitution. The improvements provided by this District and for which properties within the Annexation Territory are to be assessed are identified as local landscaping, streetlight, street improvements, and related facilities and amenities that were either installed in direct connection with the development of properties within Tract No. 921 or were installed for the benefit of those properties as a result of property development or potential development of those properties and are considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments is based on the improvements and activities to be provided for Zone No. 08 (the Annexation Territory) and the composition of parcels therein to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

In addition to the provisions of the City Maintenance District Codes, Article XIII D of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIII D Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

Article XIII D Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIII D Section 4a defines proportional special benefit assessments as follows:

"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Benefit Analysis

Special Benefits

Landscaping Special Benefit

The ongoing maintenance of landscaped areas within the District provide aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities (including parks and drainage basin sites) is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the Zones. These improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of these improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone that would be aesthetically burdened. Additionally, these landscape improvements and/or related improvements such as block walls, may serve as both a physical buffer as well as a sound reduction buffer between the roadways or other rights-of way, and the properties in the District and in many cases, serve as a pleasant aesthetic amenity that enhances the approach to the parcels. Likewise, in some of the zones, the landscaped areas may include green space areas (neighborhood parks, greenbelts, open spaces, landscaped basins, and/or trails) that provide a physical buffer and open space between properties and these areas serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. In many cases, these green space areas also provide a greater opportunity for recreation. As a result, the maintenance of these landscaped improvements and the related amenities provide particular and distinct benefits to the properties and developments within each Zone.

Street Lighting Special Benefit

The street lighting in the District (localized street lighting) is primarily useful for illuminating the sidewalks and parking lanes on the streets used specifically to access the properties and/or is adjacent to those properties that comprise the District. This lighting is distinct from lights that may be installed that serve in large part to enhance traffic safety, such as traffic signals and intersection safety lights or the more sporadic lighting found on major thoroughfares outside the more concentrated development areas. These localized streetlights tend to be more closely spaced and of a lower intensity than streetlights installed primarily for traffic safety. These low-level, lower-intensity streetlights within the District provide three main special benefits: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway egress benefit. Because traffic to and from these parcels is largely limited to the residents and residents' guests, it is reasonable to assume that essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the properties in the District and that the vehicular traffic within the internal streets of a Zone is primarily for accessing the properties within that Zone. Therefore, street lighting on such streets is entirely a special benefit to those properties. While lighting located on the perimeter of a development also serves primarily for accessing the properties within that Zone it is recognized that such lighting may benefit pass-through traffic as well and inherently there is some general benefits associated with those streetlights.

In addition, the streetlights within the District are consistent with the City's typical intensity and spacing standards for areas zoned for residential development areas and each parcel to be assessed is served directly by the system of streetlights providing appropriate lighting within these respective development areas. Furthermore, the cost of maintaining and operating each light is substantially the same, regardless of the location of the light within the District. Consequently, we

conclude that each parcel within the District receives substantially similar benefit from the streetlight improvements and the only notable distinctions in proportional special benefits to each parcel is related to the specific quantity of lights associated with each development (Zone) and the overall location of those lights (internal development lights or perimeter lights).

Street Paving Special Benefit

Like street lighting in the District, the streets and parking lanes on the streets that are to be maintained through the District are exclusively within the boundaries of each Zone and those streets were specifically constructed to access those properties. Furthermore, the maintenance of these streets or the lack thereof, only has an impact on the properties within the District. Because traffic on these streets is almost exclusively limited to the residents and residents' guests associated with the District parcels, it is reasonable to conclude that essentially all utilization of these streets is primarily for accessing the properties within each respective Zone. Therefore, the maintenance and preservation of these streets is entirely a special benefit to those properties.

General Benefit

Landscaping General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements were primarily installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for development of properties in those Zones. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Districts and Zones, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within the District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from erosion or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Zones. Typically for most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$545 per acre (approximately \$0.0125 per square foot) including medians, parkway and streetscape side panels; less than \$435 per acre (approximately \$0.0100 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$215 per acre (approximately \$0.0050 per square foot) for natural open space areas or other limited access areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped street landscaped areas a rate of \$0.01325 per square foot (\$0.0125 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01050 per square foot (\$0.0100

+5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00525 per square foot (\$0.0050 +5%) is applied to calculate the general benefit costs for the assessed improvements.

In addition to the general benefits identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefits of the landscape maintenance provided to assessed parcels, for the purposes of calculating proportional benefits, we assume these types of benefits to be general benefits. It is apparent that trees, shrubs, plants, and other vegetation and groundcover reduce dust, debris, and potential water runoff that might otherwise occur if such landscape improvements did not exist. However, it is also recognized that with the regular maintenance of the landscape improvements, the effort and cost to monitor and address these issues are reduced to isolated areas and/or less frequent servicing, and these activities, generally represent less than one percent (1%) of the overall landscape maintenance costs. Therefore, conservatively, we estimate that the costs associated with these indirect and incidental benefits do not exceed one percent (1%) of the annual maintenance expenditures for the landscaping improvements. Together with the baseline general benefit costs previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budget (Part III of this Report) as the "Landscaping General Benefit - City Funded".

Street Lighting General Benefit

Collectively, of the total streetlights to be operated and maintained through the District (including the lights for Zone No. 08), it is estimated that approximately 30% of those lights are located on the perimeter of the Zones, the remainder being internal residential streetlights.

These residential perimeter lights in contrast to the internal residential lights funded by the District, arguably provide some illumination that extends beyond the boundaries of the developments and parcels being assessed, and these lights may also enhance the safety of members of the public unassociated with an assessed parcel by illuminating traffic lanes and/or parking on those streets, or that otherwise provides services to the general public. Although, in general, most of these perimeter streetlights exist solely because of the development of assessed parcels, and the primary purpose of these lights is to provide illumination to access the assessed parcels, these particular lights may provide some level of general benefit in addition to the special benefits provided to the assessed parcels. We estimate that these general benefits constitute not more than 25% of the total benefit associated with these perimeter lights, which is no more than 8% of the total benefit from all residential lights operated and maintained by the District (25% of 30% equals 7.5%). Therefore, it is reasonable to conclude that the total general benefit from the operation and maintenance activities associated with the District streetlights does not exceed 8% of the direct annual operating expenses for all combined residential streetlights. These general benefit costs are excluded from the potential assessment funding and are shown in the budgets (Part III of this Report) as the "Lighting General Benefit - City Funded".

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for assessment districts, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the District and the purposes of this Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it currently represents 100% of the parcels to be assessed in the District, although other land uses may be annexed to the District in the future. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. The parcels currently within the District are identified as single family residential parcels or Exempt parcels and the following provides a description of those land use classifications. This method of apportionment and assignment of Equivalent Benefit Units may be expanded to include additional land use classifications as developments are annexed to the District in the future.

Residential Single-Family - This land use classification may include, but is not limited to all subdivided residential tract lots with a single residential unit on the parcel (individual Assessor's Parcel Number) including attached and detached single-family residential units, condominiums or townhomes. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Residential Vacant Lot - This land use classification is defined as a fully subdivided residential parcel/lot within an approved tract or subdivision for which the residential unit or units have not been constructed on the parcel (subdivided vacant lot). This land use classification is limited to fully subdivided residential parcels for which the number of residential units to be constructed on the parcel is four (4) units or less. This land use is assessed at 1.00 EBU per parcel.

Vacant Undeveloped Property - This land use classification includes undeveloped properties that are identified as parcels with no development or are part of an overall planned development, but have not been fully subdivided. Although it is recognized that most of the improvements within the District and various Zones have been constructed and accepted for maintenance in large part as a direct result of the development of the properties within the District and these developments

clearly receive particular and distinct benefits (direct special benefits) from those improvements, it is also recognized that the some improvements within a Zone may often times be identified as shared improvements (shared by more than one development or tract within a Zone) rather than being specifically associated with an individual parcel or Tract. Collectively these shared improvements are typically installed and constructed as part of the overall development of properties within the Zone, including Vacant Undeveloped Properties in the vicinity of those improvements. However, it is also recognized that in part, the special benefits of the improvements to properties in the Zone is related to the use of those properties (people related) and undeveloped properties have less immediate utilization of those improvements, and because the development of such properties is less than that of a fully subdivided residential lot within a tract or residential subdivision, the proportional special benefit to such properties is considered to be less than that of a subdivided lot. Likewise, in many cases, a portion of the overall shared improvements that will ultimately provide special benefits to each property in the Zone at buildout, may include future improvements that will be installed and constructed as part of the planned development of the Vacant Undeveloped Property, and it is therefore reasonable to conclude that the parcel's current special benefits from the shared Zone improvements is less than that of the parcel's full planned development. Therefore, parcels identified as Vacant Undeveloped Property shall be assigned a proportional EBU that is 25% of that assigned to developed properties. Since the typical residential development in the District yield approximately four (4) residential units per acre, Vacant Undeveloped Property are assigned a proportional EBU of 1.0 EBU per acre (25% of the 4.0 EBU per acre).

Planned Residential Subdivision - This land use classification is defined as any property not fully subdivided, but a specific number of proposed lots and/or residential units to be developed on the parcel has been identified as part of an approved Tract Map or Tentative Tract Map. For balloting purposes to establish each property's maximum assessment and proportional special benefits, these parcels are assigned an EBU that reflects the total EBU's planned for that parcel at build-out (1.00 EBU per single-family residential lot).

However, for calculation of the annual assessments each fiscal year, the Assessment Engineer shall apply to such parcels an EBU that best reflects that parcel's proportional special benefit from the improvements and services provided as compared to other properties in the District and Zone based on the type and location of the improvements to be maintained, the proximity of the property to those improvements, and the development status of the property. Because these factors can vary from year to year and from parcel to parcel, the calculated EBU for each Planned Residential Development parcel may be different, utilizing either the acreage of the parcel or number of planned units. The Assessment Engineer may identify the parcel and treat the parcel as a Vacant Undeveloped Property (assigned 1.00 EBU per applied acre) or may temporarily identify the parcels as a Special Case Parcel (refer to this land use classification below) assigning the parcel any proportional EBU up to the maximum EBU for which the property was ballot (1.0 EBU per single-family residential lot or unit).

Exempt - Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, right of ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also exempt from assessment are utility right of ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or developed independent of an adjacent parcel. It has been determined that these types of properties receive no direct benefit from the improvements

and receive no special benefits or general benefits from the operation and maintenance of the District improvements.

Special Case - In many assessment districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefits received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefits. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefits. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefits compared to other properties that receive special benefits from the improvements.

A summary of the Equivalent Benefit Units (EBUs) that may be applied to land use classifications within the District is shown in the following table:

Land Use Classification	Equivalent Benefit Unit Formula
Residential Single-Family	1.00 EBU per Parcel/Lot
Residential Vacant Lot	1.00 EBU per Parcel/Lot
Planned Residential Subdivision	1.00 EBU per Planned Lot/Unit
Vacant Undeveloped Property	1.00 EBU per Acre
Exempt	0.00 EBU per Parcel
Special Case	Varied EBU per Adjusted Acre or Planned Units

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to Annexation No. 2018-2 (Zone No. 08):

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Planned Residential Subdivision	1	1	64.00	64.00
Totals	1	1	64.00	64.00

Part III - Estimate of Costs

Calculation of Assessments

An assessment amount per EBU in each Zone of the District including Zone No. 08 (Annexation Territory) is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

Total Annual Expenses – General Benefit Expenses = Total Eligible Special Benefit Expenses

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehab-Renovation Funding", represents an adjustment (reduction) in the amount to be collected for "Total Rehab-Renovation Funding" that was budgeted as part of the Total Annual Expenses. (This does not include the amount budgeted for Planned Capital Expenditures).
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

Eligible Special Benefit Expenses +/- Funding Adjustments/Contributions =Balance to Levy

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU". This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

Balance to Levy / Total EBU = Assessment per EBU (Assessment Rate)

Assessment per EBU x Parcel EBU = Parcel Assessment Amount

Budgets and Assessment Zone No. 08 (Annexation No. 2018-2)

The budget and maximum assessment rate outlined on the following page for PFMD Zone No. 08 (the Annexation Territory), are based on the City's estimate of the expenses and related funding deemed appropriate and necessary to fully support the ongoing operation, maintenance and servicing of the District improvements identified in Part I of this Report for Zone No. 08. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. This budget establishes the maximum assessment for Fiscal Year 2018/2019 to be approved by the property owner(s) of record within the Annexation Territory as part of the Ballot Proceeding. Although the budget presented, establishes the maximum assessment for Fiscal Year 2018/2019, the actual assessment to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019 shall be identified in the Fiscal year 2018/2019 annual engineer's report for the entire District which will be prepared and presented to the City Council for approval prior to the annual levy of the District assessments for Fiscal Year 2018/2019. However, in no case, shall the annual assessment approved for Zone No. 08 at that time, exceed the maximum assessment presented herein.:

Zone No. 08 Maximum Assessment Budget

BUDGET ITEMS	PFMD Zone 08	
	Tract 921	Woodside
	Maximum Assessment Budget	
ANNUAL OPERATION & MAINTENANCE EXPENSES		
Annual Lighting Operation & Maintenance Expenses	\$	3,484
Landscape Maintenance		3,542
Tree Maintenance		78
Landscape Irrigation (Water, Electricity, Maintenance & Repair)		4,561
Appurtenant Improvements/Services (i.e., Park, Drainage, and Other Facilities; Graffiti Abatement)		2,098
Annual Landscaping Operation & Maintenance Expenses		10,280
Annual Street Operation & Maintenance Expenses		260
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$	14,024
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES		
Lighting Rehabilitation/Renovation Funding	\$	174
Landscape Improvement Rehabilitation/Renovation Funding		313
Street Rehabilitation/Renovation Funding		26,784
Total Rehabilitation/Renovation Funding		27,271
Total Planned Capital Expenditures (For Fiscal Year)		-
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$	27,271
INCIDENTAL EXPENSES		
Operational Reserves (Collection)	\$	2,018
Annual Administration Expenses		2,371
TOTAL INCIDENTAL EXPENSES	\$	4,388
TOTAL ANNUAL EXPENSES	\$	45,684
GENERAL BENEFIT EXPENSES		
Lighting General Benefit - City Funded	\$	(279)
Landscaping General Benefit - City Funded		(664)
Street Paving General Benefit - City Funded		-
TOTAL GENERAL BENEFIT EXPENSES	\$	(943)
TOTAL SPECIAL BENEFIT EXPENSES	\$	44,741
FUNDING ADJUSTMENTS		
Reserve Fund Transfer/Deduction		-
Additional City Funding and/or Service Reductions*		-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$	-
BALANCE TO LEVY	\$	44,741
DISTRICT STATISTICS		
Total Parcels		1
Assessed Parcels		1
Equivalent Benefit Units (EBU)		64.00
Assessment Per EBU		\$699.08
Maximum Assessment Rate Per EBU		\$700.0000
Balloted Maximum Assessment Rate Per EBU		\$700.0000
Balloted Amount	\$	44,800.00
FUND BALANCE		
Estimated Beginning Fund Balance	\$	-
Operational Reserve & Rehabilitation Funding Collected		29,289
Estimated Ending Fund Balance	\$	29,289

Annual Inflationary Adjustment (Assessment Range Formula)

In order to assure continued adequacy of the financing of the improvement costs, when the District Zones were established (including Zone No. 08 being established herein), the assessments presented to the property owners included an annual inflationary adjustment (assessment range formula). This inflationary adjustment formula established that the Maximum Annual Assessment (maximum assessment rates) shall be comparably and automatically increased each fiscal year to cover the maintenance and replacement cost increases that naturally occur over time. The annual increase in the Maximum Annual Assessments shall be in accordance with the annual percentage increase (March to March) in the Employment Cost Index for Total Compensation for State and Local Government Workers (all Workers), published quarterly by the U.S. Bureau of Labor and Statistics (the "Index"). Increases in the Index will track comparably to increases in the costs of annual maintenance and periodic replacement of the described facilities and improvements, since the majority of the maintenance and replacement work is and will be done by City employees.

Each year, the percentage difference between the Index for March of the current year and the Index for the previous March shall be identified. This percentage difference shall then establish the range of increased assessments allowed based on the Index. If the percentage change from March to March is not available at the time the Engineer's Report is prepared a similar time period may be utilized.

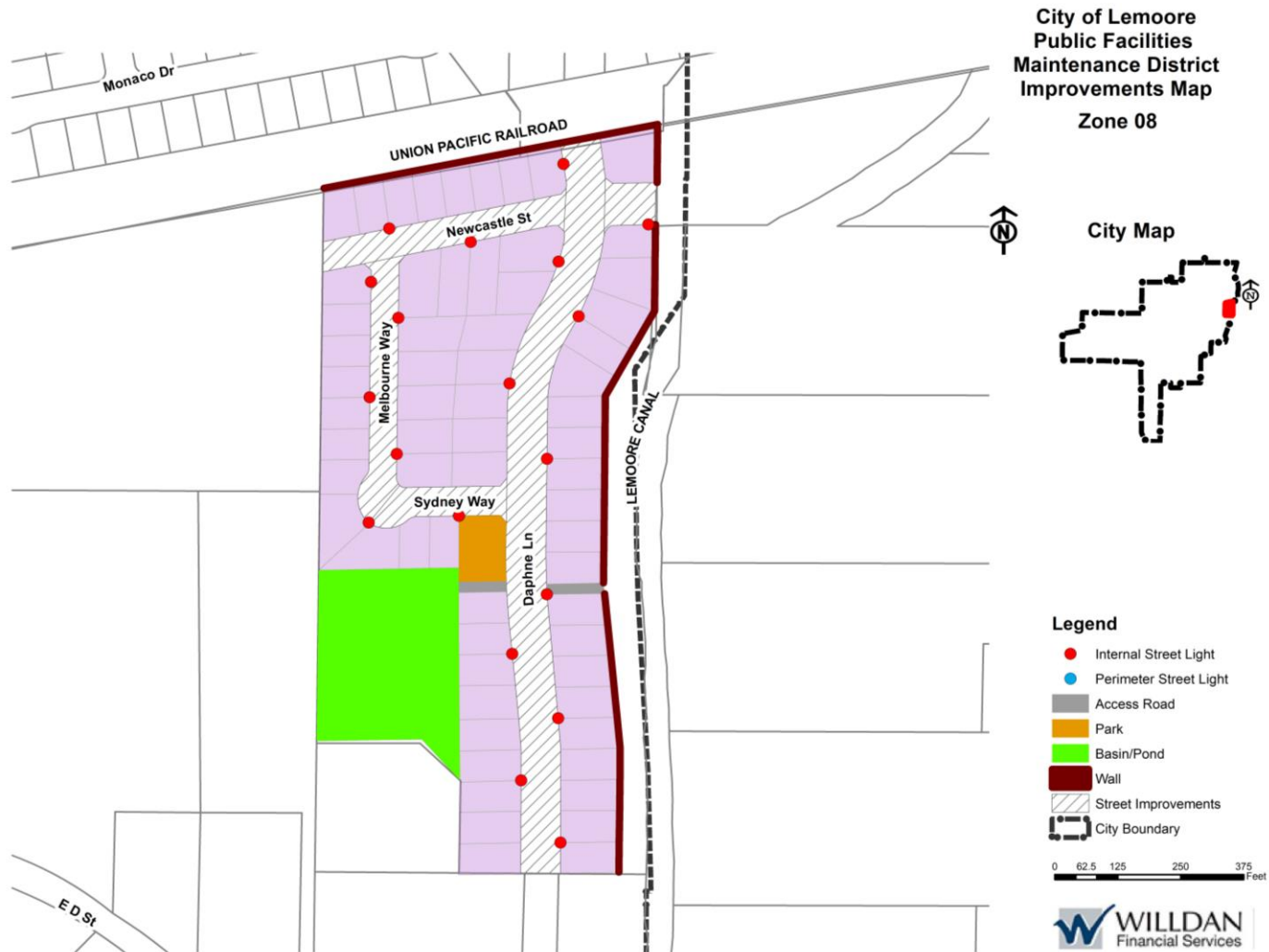
The Maximum Assessment Rates shall be calculated independent of the District's annual budget and proposed assessments. Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rates is not considered an increased assessment, even if the assessment for the fiscal year is significantly greater than the assessment applied in the prior fiscal year.

The District is not required to adjust the assessments levied each year, nor does it restrict the assessments to the adjustment amount. If the budget and assessments for a given Zone does not require an increase or the increase is less than the allowed adjusted maximum assessment rate, then the budget and assessments shall be applied. If the budget and assessments for a given Zone require an increase greater than the allowed maximum assessment rate, then the proposed assessment is considered an increased assessment. In such cases, mailed notices and balloting to the property owners would be required pursuant to the provisions of the Article XIID prior to the imposition of that assessment.

Part IV - Annexation Diagram

The Fiscal Year 2017/2018 District Diagrams showing the boundaries of Zones 01 through 07 within the Lemoore Public Facilities Maintenance District No. 1 are on file in the office of the City Public Works Department and the City Clerk, and by reference herein are made part of this Report. The parcel(s), identified as the Annexation Territory (Tract No. 921), and subsequently as Zone No. 08 are depicted on the following Diagram. All lots, parcels and subdivisions of land within the boundaries of Zone No. 08 (Annexation No. 2018-2) as depicted by this diagram shall be dictated by the lines and dimensions of those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps and by reference these maps are incorporated herein and made part of this Report, including all subsequent lot-line adjusts and/or parcel changes made thereto by the Kings County Assessor's Office. This Diagram along with the Assessment Roll incorporated in this Report constitute the PFMD Zone No. 08 Assessment Diagram for Fiscal Year 2018/2019 and the Annexation Diagram for Annexation No. 2018-2.

Zone No. 08 (Annexation No. 2018-2) Diagram



Part V - Assessment Roll

The following Assessment Roll identifies each lot or parcel within Annexation No. 2018-2 along with the Fiscal Year 2018/2019 maximum assessment amount (Balloted Assessment Amount). The parcel(s) listed on the Assessment Roll corresponds to the Assessor's Parcel Number(s) shown on the County Assessor's Roll and illustrated on the County Assessor's Parcel Number Maps (APN maps) at the time this Report was prepared and shall incorporate all subsequent parcel changes, lot-line adjustments, and subdivisions of land identified by the Kings County Assessor's Office. These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal Year 2018/2019.

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment
023-020-010	08	Planned Residential Subdivision	64.00	\$44,800.00
Total			64.00	\$44,800.00



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Staff Report

Item No: 4-2

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: May 1, 2018 Meeting Date: May 15, 2018

Subject: Public Hearing – Resolution 2018-22 – Tract 797 - Ordering Annexation and Inclusion of an Additional Territory in Zone 4 of Public Facilities Maintenance District No. 1 and Confirming the Diagram and Assessment of Annual Levy for Fiscal Year 2018-2019 for Public Facilities Maintenance District No. 1

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Hold a public hearing on the annexation of an additional territory to Zone 4 of the Public Facilities Maintenance District (PFMD) No. 1, the services and the first annual levy of assessments in the Added Territory and the assessment increase in the existing Zone 4. After the public hearing and approval of the property owners, that the Council, by motion, approve Resolution 2018-22, Ordering the Annexation and Inclusion of an Additional Territory into Zone 4 of PFMD No. 1; and Confirming the Diagram and Assessment of Annual Levy for Fiscal Year 2018-2019 for Zone 4 of PFMD No. 1.

Subject/Discussion:

On March 6, 2018, the City Council approved Resolution 2018-07, “A Resolution of the City Council of the City of Lemoore with Intention to (i) Annex and Include Additional Territories in Public Facilities Maintenance District No. 1 in the City of Lemoore, and (ii) Levy and Collect Annual Assessments in Such Annexed Territory for Fiscal Year 2018-2019 and Thereafter.”

In order for the annexation to be approved and the assessments levied on the lots located in the existing residential development that comprises Tract No. 797 Phase 1 (Existing Zone No. 04) and the Annexation Territory (Tract No. 797 Phase 2) which are adjacent developments located south of East Hanford-Armona Road and west of Opal Drive, generally east of 18th Avenue and north of Cinnamon Drive, the majority of the ballots submitted by property owners within the boundary of the added and original territory must consent to the annexation and levy of the assessment. Staff has confirmed that ballots have been sent and have been returned by the property owners to the City. Votes will be tabulated during the Council meeting on May 15, 2018. If the ballots submitted, and not withdrawn in favor of the proposed annexation and increase, exceed the assessment ballots submitted and not withdrawn in opposition, then the added territory may be included in the PFMD No. 1, Zone 4 and the increased levy assessed.

Currently Zone No. 04 incorporates thirty-nine (39) single-family residential parcels and Annexation No. 2018-3 when fully developed will include fifty-one (51) single-family residential parcels for a total of 90 parcels.

Financial Consideration(s):

A maximum assessment of \$655 can be applied on an annual per lot basis, beginning in fiscal year 2018-2019, and will be applied to each lot within the newly added territory. It is anticipated that approximately \$58,950 will be collected annually to maintain the neighborhood park, road, sidewalks and streetlights.

Alternatives or Pros/Cons:

Pros:

- Adoption of the resolution will assist in distributing the cost for maintenance of the subdivision to the property owners and not from the City's General Fund.

Cons:

- Failure to adopt the resolution would put an additional burden on the general fund or not provide up keep of the PFMD

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt Resolution 2018-22 to annex and include additional territories in Public Facilities Maintenance District No. 1 in the City of Lemoore, and levy and collect annual assessments in such annexed territories for fiscal year 2018-2019 and thereafter. Also, authorize and direct the City Clerk to file the Diagram of the PFMD including the Added Territory, and assessments therein, a Notice of Assessment with respect to the Added Territory, and an amended map of the boundaries of the PFMD, incorporating the Added Territory as required by Sections 3110, 3113 and 3114 of the Streets & Highways Codes, with the Kings County Recorder.

Attachments:

- ☒ Resolution: 2018-22
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
List: Engineer's Report

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

- 05/09/18
- 05/11/18
- 05/11/18
- 05/10/18
- 05/10/18

RESOLUTION NO. 2018-22

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
(1) ORDERING ANNEXATION AND INCLUSION OF AN ADDITIONAL
TERRITORY AS ZONE 4 OF PUBLIC FACILITIES MAINTENANCE**

DISTRICT NO. 1; AND

**(2) CONFIRMING THE DIAGRAM AND ASSESSMENT OF ANNUAL LEVY
FOR FISCAL YEAR 2018-2019 FOR AN ADDITIONAL TERRITORY
ANNEXED TO AND INCLUDED AS ZONE 4 OF PUBLIC FACILITIES
MAINTENANCE DISTRICT NO. 1**

WHEREAS, pursuant to Chapter 10 of Title 7 of the Lemoore Municipal Code, as enacted by Ordinance No. 2006-01 (the “Ordinance”), and according to the procedures in the Proposition 218 Omnibus Implementation Act (Government Code Sections 53750-53753.5, inclusive) (the “Implementation Act”), Article XIIIID of the California Constitution (“Proposition 218”) and, to the extent not inconsistent with the Ordinance, the procedures in the State Landscaping and Lighting Act of 1972 (Chapter 2 of Part of Division 15 of the California Streets & Highways Code) (the “Landscaping & Lighting Act”), the City Council of the City of Lemoore declared its intention to form, conducted all proceedings to form and did form Public Facilities Maintenance District No. 1 of the City of Lemoore (the “PFMD”), including different zones therein, and has thereafter levied and collected annual assessments for maintenance, operation, repair and periodic replacement of landscaping, street lights, local streets, parks and other appurtenant facilities and improvements within each zone described as follows:

Plants, shrubbery, trees, turf, irrigation systems, entry monuments, local street maintenance, hardscapes, walls, fencing, street lights and appurtenant facilities in public rights-of-way easements within the proposed boundaries of the PFMD,

(collectively, the “Facilities and Improvements”) which provide particular, distinct special benefits to the various lots and parcels assessed over and above the general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, the City has determined that lots and parcels within Tract 797 (Phase 2), in the City of Lemoore, California (the “Added Territory”), receive such special benefits from the Facilities and Improvements with the Added Territory and therefore should be annexed to and included in the PFMD Zone 4 thereof, and be subject to levy of annual assessments for the cost of maintenance, operation, repair and periodic replacement of such Facilities and Improvements; and

WHEREAS, at the direction of the City Council, the City Engineer has prepared and filed with the City Clerk a report entitled “City of Lemoore, Public Facilities Maintenance District No.

1, Engineer's Report, Annexation of Territory and Improvements to Zone No. 04 (Annexation No. 2018-3); and Establishment of New Assessments for Zone No. 04" dated February 2018 (the "Engineer's Report"), to which reference is hereby made, which Engineer's Report contains a description of the existing Facilities and Improvements specially benefiting the lots and parcels within the Added Territory, the boundaries of the Added Territory proposed to be annexed to the PFMD Zone 4 thereof in these proceedings, the Facilities and Improvements existing in and proposed for the Added Territory, and the general location and proposed assessments on the assessable lots and parcels of land within the Added and Original Territory; and

WHEREAS, the City Engineer also has prepared and filed with the City Clerk an amended map of the boundaries of the PFMD, incorporating the Added Territory within the boundaries of Zone 4 of the PFMD, as proposed in these proceedings; and

WHEREAS, the proceeds of the annual assessments will be used exclusively to finance the expenses for operation and maintenance of the Facilities and Improvements benefiting the lots and parcels within the Added Territory for the 2018-2019 fiscal year or other fiscal year for which such assessments are levied, which operation and maintenance will provide particular, distinct special benefits to the various lots and parcels in the Added Territory, over and above the general benefits conferred on such lots and parcels and the public at large; and

WHEREAS, the amount of the assessment to be levied on each lot or parcel in the Added and Original Territory for the 2018-2019 fiscal year, as proposed in the Engineer's Report, is proportional to and no greater than the special benefits conferred on such lot or parcel from the maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer's Report; and

WHEREAS, after notice by mail to the record owner of all lots and parcels within the Added and Original Territory, as shown in the last equalized assessment roll of the County of Kings, the State Board of Equalization assessment roll or as known to the City Clerk, as required by Streets & Highways Code Section 22588 and Government Code Section 53753, the City Council conducted a public hearing and heard and considered all objections and protests to the proposed assessments; and, at the conclusion thereof, the City Clerk tabulated all assessment ballots submitted and not withdrawn in support of or in opposition to the proposed annexation and assessment of the lots and parcels in the Added Territory, and announced the results; and

WHEREAS, the City Council has determined, based on such ballot tabulation, that a majority protest to the proposed annexation and assessment of the lots and parcels within the Added Territory does not exist, in that the assessment ballots submitted and not withdrawn in favor of the proposed annexation and assessment exceed the assessment ballots submitted and not withdrawn in opposition; and

WHEREAS, the City Council has further determined that all of the property owners within the Added Territory either have consented to the annexation to and inclusion in Zone 4 of the PFMD and the levy of the assessments proposed for the 2018-2019 fiscal year or have failed to file a majority protest against the proposed annexation and annual assessment in the manner provided by law;

THEREFORE, the City Council of the City of Lemoore resolves, finds and determines as follows:

1. All territories within Tract No. 797, whose boundaries are set forth in the Engineer's Report on file with the City Clerk, are annexed to and made part of City of Lemoore Public Facilities Maintenance District No. 1 as Zone 4 thereof. The map of the boundaries of the PFMD prepared by the City Engineer and showing annexation of the Added Territory as Zone 4 thereof, is hereby approved.
2. The Added Territory, whose boundaries are set forth in the Engineer's Report, will be particularly, distinctly and specially benefited, over and above the general benefits conferred on such territory and the public at large, from maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer's Report.
3. The hearing on the annexation of the territory within the Added Territory as Zone 4 of the PFMD and the levy of annual assessments therein, commencing with 2018-2019 fiscal year, was noticed and held in accordance with law.
4. The Engineer's Report, including the diagram of the Added Territory as Zone 4 of the PFMD and the assessment therein of the estimated costs of maintenance, operation, repair and periodic replacement of the Facilities and Improvements contained in the Engineer's Report, and each and every part of the Engineer's Report, is finally adopted, confirmed and approved.
5. The assessment diagram showing the lots and parcels of land within the Added Territory as part of Zone 4 of the PFMD, all as contained in the Engineer's Report, is finally approved and confirmed as the diagram of the lots and parcels within the Added Territory to be assessed to pay the costs of maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer's Report.
6. The assessment of the total amount of the costs and the individual assessments thereof on the lots and parcels within the Added and Original Territory in proportion to the direct special benefits to be conferred on each such lot or parcel from maintenance, operation, repair and periodic replacement of the Facilities and Improvements, and of the expenses incidental thereto, as set forth in the Engineer's Report, is finally approved and confirmed as the assessment for the 2018-2019 fiscal year to pay such costs.

7. The annexation and inclusion of the Added Territory as Zone 4 of the PFMD, and the levy of the annual assessments on all lots and parcels within the Added and Original Territory for fiscal year 2018-2019, as described in the Resolution of Intention and the Engineer's Report, are hereby ordered.
8. The City Clerk is authorized and directed to file the diagram of the PFMD, including the Added Territory as Zone 4 thereof, and assessments therein, as approved and confirmed by the Council and containing all information and statements required by Section 3114 of the Streets & Highways Code, with the Kings County Recorder immediately after adoption of this resolution. The City Clerk is further authorized and directed to record a notice of assessment with respect to the Added Territory pursuant to Streets & Highways Code Section 3114. The City Clerk is further authorized and directed to file the amended map of the boundaries of the PFMD, incorporating the Added Territory within Zone 4, as approved by the City Council and containing all information and statements provided for in Streets & Highways Code Sections 3110 and 3113, with the Kings County Recorder not later than 10 days after the date this resolution is adopted.
9. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 15th day of May 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



City of Lemoore Public Facilities Maintenance District No. 1 Engineer's Report

**Annexation of Territory and Improvements to Zone No. 04
(Annexation No. 2018-3); and
Establishment of New Assessments for Zone No. 04
Commencing Fiscal Year 2018/2019**

Intent Meeting: March 6, 2018

Public Hearing: May 15, 2018

**CITY OF LEMOORE
119 FOX STREET
LEMOORE, CA 93245**

**FEBRUARY 2018
PREPARED BY
WILLDAN FINANCIAL SERVICES**

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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore

Public Facilities Maintenance District No. 1

Zone No. 04

Annexation of Territory and Improvements (Annexation No. 2018-3); Tract No. 797 Phase 2 (Heritage Park - Laredo), and

Establishment of New Annual Assessments for Zone No. 04

Tract No. 797 Phase 1 (Parkview Estates)

For Fiscal Year 2018/2019

**City of Lemoore,
Kings County, State of California**

As part of the Resolution of Intention packet presented for the consideration of the Lemoore City Council, this Report and the enclosed budget, diagram, and descriptions outline proposed changes to Zone No. 04 within the Lemoore Public Facilities Maintenance District No. 1 (PFMD No. 1) for fiscal year 2018/2019, including the annexation of territory to Zone No. 04 (Annexation No. 2018-3, Tract No. 797 Phase 2); the annexation and expansion of the improvements to be maintained, and the proposed new maximum annual assessment for all parcels within Zone No. 04 related thereto commencing in Fiscal Year 2018/2019.

Reference is hereby made to the Kings County Assessor's Parcel Maps for a detailed description of the lines and dimensions of parcels within the existing PFMD No.1, Zone No. 04 known as Parkview Estates (Tract No. 797 Phase 1), and the annexation of territory (Annexation No. 2018-3) known as Heritage Park – Laredo (Tract No. 797 Phase 2), that collectively will be subject to the proposed annual assessments.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2018.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Lemoore

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Richard Kopecky
R. C. E. # 16742

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Introduction

The City of Lemoore ("City"), pursuant to Chapter 10 of Title 7 of the Lemoore Municipal Code, ("Municipal Code") as enacted by Ordinance No. 2006-01 (the "Ordinance"), and to the extent not inconsistent with the Ordinance, the provisions and procedures of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIII D ("California Constitution") established the assessment district designated as the:

Public Facilities Maintenance District No. 1

Pursuant to the provisions of the Municipal Code, the Ordinance, and 1972 Act (hereafter referred to collectively as "City Maintenance District Codes"), and in compliance with the substantive and procedural requirements of the California Constitution, the City has annually levied special benefit assessments within the Public Facilities Maintenance District No. 1 ("District" or "PFMD") in order to fund in whole or in part the maintenance, operation, repair and periodic replacement of certain public improvements including landscaping, streetlights, street paving, parks and appurtenant facilities that provide special benefits to properties within the District.

The City Council of the City of Lemoore adopted its General Plan with various elements to provide guidelines for orderly development of property within the City. The City Council further adopted ordinances and regulations governing the development of land providing for the installation and construction of certain lighting, landscaping, street paving, parks and appurtenant facilities to enhance the quality of life and to benefit the value of property.

The requirement for the installation of lighting, landscaping, streets and appurtenant facilities is a condition of development provided for in the City's Subdivision Ordinance and is a requirement for issuance of a permit for construction of commercial, residential, and planned unit development. These improvements generally include streetlights and related equipment and fixtures; street paving that may include curbs, gutters and sidewalks; various landscape materials such as trees, turf, shrubs, vines, and ground cover; irrigation and drainage systems; structural amenities such as monuments, block walls, retaining walls, or other fencing; hardscapes including mulch, trail and path surfaces, stamped concrete and pavers; recreational amenities such as benches, picnic facilities, play structures; signage, and related appurtenances.

The installation of street pavement, streetlights, landscaping and appurtenant facilities is the responsibility of the subdivider or other development/applicant, triggered by the approval of a tentative subdivision map or other development application. After installation, it is City policy that the servicing, operation, maintenance, repair and replacement of the street lighting, landscaping, local street paving, parks and appurtenant facilities in turn become the financial responsibility of the properties that specially benefit from the facilities. Prior to the establishment of the District, the City recognized that the required ongoing maintenance, periodic repair and replacement of the facilities installed in connection with new developments could not feasibly be funded by the City and that such maintenance, operation, repair and replacement should be funded through special benefit assessments on properties within the boundaries of the District.

In accordance with the City Maintenance District Codes, the District has been established utilizing benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefits to properties within that Zone.

As of Fiscal Year 2017/2018, the District was comprised of the following Zones and developments:

Zone No. 01 - The Landing, Phases 1, 2, and 3

Zone No. 02 - Liberty, Phases 1 and 2

Zone No. 03 - Silva Estates, Phase 10

Zone No. 04 - Parkview Estates

Zone No. 05 - East Village Park

Zone No. 06 - Heritage Acres

For Fiscal Year 2018/2019, the City previously conducted proceedings to annex to the District Tract No. 908 as Zone No. 07 (Capistrano Phase 5) in addition to these proceedings to annex Tract No. 797 Phase 2 to the District and establish new assessments for Zone No. 04 (both Phase 1 and Phase 2). Concurrently with this annexation and balloting for a new/increased assessment, the City is conducting proceedings to annex Tract No. 921 to the District as Zone No. 08.

Proposed Fiscal Year 2018/2019 Annexation

By resolution, the City Council has ordered the preparation of this Engineer's Report ("Report") in connection with the proceedings for the annexation of Tract No. 797 Phase 2 to the Lemoore Public Facilities Maintenance District No. 1 and to be designated as:

Annexation No. 2018-3

(hereafter referred to as "Annexation No. 2018-3" or "Annexation Territory"), and to collectively ballot the existing properties within Zone No. 04 (Tract No. 797 - Parkview Estate) and the Annexation Territory (Tract No. 797 Phase 2 - Heritage Park – Laredo) for new maximum annual assessments that reflect the proportional special benefits each property receives from the improvements to be provided by the City through the District as part of Zone No. 4, commencing in Fiscal Year 2018/2019.

Currently Zone No. 04 incorporates the thirty-nine (39) single-family residential parcels known as the Parkview Estate (Tract No. 797 Phase 1). Annexation No. 2018-3 consists of all lots and parcels of land within the planned residential development identified as Tract No. 797 Phase 2 (Heritage Park – Laredo), which when fully developed will include fifty-one (51) single-family residential parcels. The existing residential development that comprises Tract No. 797 Phase 1 (Existing Zone No. 04) and the Annexation Territory (Tract No. 797 Phase 2) are adjacent developments located south of East Hanford Armona Road and west of Opal Drive, generally east of 18th Avenue and north of Cinnamon Drive. Together, the existing parcels within Zone No. 04 and the parcels within the Annexation Territory benefit and will proportionately share in the special benefit costs associated with the ongoing annual maintenance and servicing of the streetscape landscaping on the perimeter of the developments including the frontage road landscaping between East Hanford Armona Road and the developments, and the landscaping on the east side of Opal Drive south of Ruby Drive; street pavement and related infrastructure in the street right-of-way within the developments; and street lighting within the developments, which have been or will be installed as part of the development of properties within Tract No. 797 Phase 1 and Tract No. 797 Phase 2.

To adequately provide and fund the streets, landscaping, street lighting, and appurtenant facilities (the Improvements) that are considered special benefits to properties within Zone No. 4, including

Annexation No. 2018-3, the City Council has determined that it is appropriate and in the public's best interest to annex the properties within Tract No. 797 Phase 2 to PFMD Zone No. 04 and to collectively ballot the existing properties within Zone No. 04 (Tract No. 797 Phase 1) and Annexation No. 2018-3 (Tract No. 797 Phase 2) for new annual assessments that reflect the proportional special benefits each property receives from the improvements to be maintained by the District, including, but are not limited to, the regular annual maintenance and servicing of the improvements; incidental expenditures related to the operation and administration of the District; and the collection of funds for operational reserves, capital improvement expenditures, and periodic repairs or rehabilitation projects as authorized by the City Maintenance District Codes.

Report Content and Proceedings

This Engineer's Report (the "Report") has been prepared pursuant to the City Maintenance District Codes consistent with Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and is presented to the City Council for its consideration and approval of the proposed improvements and services to be provided within PFMD Zone No. 04 including both the existing parcels within Zone No. 04 and the Annexation Territory, and the proposed annual assessments related thereto commencing in Fiscal Year 2018/2019.

This Report specifically addresses PFMD Zone No. 04, including the proposed annexation of territory to the Zone; the resulting new Zone boundaries; the various improvements provided within the Zone; and the proposed new maximum assessments that may be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the improvements based on the estimated operating and maintenance expenses. The proposed annual assessments to be levied on properties within PFMD Zone No. 04 including Annexation No. 2018-3 will provide a source of funding for the continued operation, maintenance and servicing of the landscaping, street lighting, streets, and appurtenant facilities to be provided by the District for the special benefits to properties within Zone No. 04.

Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and any other available funding sources, and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the City Maintenance District Codes. The net annual cost to provide the improvements for each Zone are allocated to the benefiting properties within that Zone using a weighted method of apportionment (refer to Assessment Methodology in Part II, Method of Apportionment) that calculates the proportional special benefits and assessment for each parcel as compared to other properties that benefit from the District improvements and services. Thus, each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefits.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number (Assessor's Parcel Number "APN") by the Kings County Assessor's Office. The County Auditor/Controller uses Assessment Numbers and specific District Fund Numbers, to identify on the tax roll, properties assessed for special district assessments. Each parcel within Zone No. 04 including the parcels in Annexation No. 2018-3, shall be assessed proportionately for only those improvements for which the parcel receives special benefits.

Report Content

This Report has been prepared in connection with the annexation of parcels within Annexation No. 2018-3 to PFMD Zone No. 04 and the resulting new maximum assessments for all the parcels within Zone No. 04 established herein for Fiscal Year 2017/2018, pursuant to a resolution of the City Council and consists of five (5) parts:

Part I - Plans and Specifications:

Contains a general description of the District and zones of benefit ("Zones") within the District, and specifically addresses the improvements that provide special benefits to the parcels within PFMD Zone No. 04, including Annexation No. 2018-3, which may include, but not limited to local landscaping, streetlights, street pavement management, and related amenities and facilities authorized by the City Maintenance District Codes. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the improvements is provided in the Zone and Annexation Diagram contained in Part IV of this Report. The detailed plans and specifications for the improvements for the District and specifically Zone No. 04 including the Annexation Territory, are on file in the Public Works Department of the City of Lemoore and by reference are made part of this Report.

Part II - Method of Apportionment:

Outlines the special and general benefits associated with the improvements to be provided within Zone No. 04 of the District and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received by such parcels.

Part III - Estimate of Costs

Identifies the estimated annual funding costs (Budget) required for the maintenance and operation of the improvements including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the City Maintenance District Codes and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. This section identifies:

- A budget that establishes the proportional estimated expenses and maximum assessment for Fiscal Year 2018/2019 to be approved by the property owner(s) of record within Zone No. 04 as part of the Ballot Proceeding (including both the existing parcels in the Zone and the Annexation Territory). Although the budget presented, establishes the maximum assessment for Fiscal Year 2018/2019, the actual assessment to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019 shall be identified in the Fiscal year 2018/2019 annual engineer's report for the entire District which will be prepared and presented to the City Council for approval prior to the annual levy of the District assessments for Fiscal Year 2018/2019. However, in no case, shall the annual assessment approved for Zone No. 04 at that time, exceed the maximum assessment presented herein.
- This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that provides for an annual adjustment to the maximum assessment rate each fiscal year. This Assessment Range Formula establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

Part IV - Zone and Annexation Diagram

A diagram showing the new boundaries of PFMD Zone No. 04 (incorporating Annexation No. 2018-3) based on the parcels that will receive special benefits from the improvements to be provided and maintained as part of Zone No. 04 and the benefits established herein. The lines and dimensions of each lot, parcel, and subdivision of land contained in this diagram are inclusive of the parcel(s) listed in "Part V – Assessment Roll" of this Report and the corresponding County Assessor's Parcel Maps for said parcel(s) as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of each exiting lot and parcel of land within Zone No. 04 and Annexation No. 2018-3.

Part V - Assessment Roll:

A listing of the proposed maximum assessment amounts for the parcels within Zone No. 04 including the parcel(s) comprising Annexation No. 2018-3. The "Maximum Assessment" amount (Balloted Assessment Amount) for each parcel represents that parcel's maximum assessment amount for fiscal year 2018/2019 and is based on the parcel's calculated proportional special benefits as outlined in "Part II - Method of Apportionment", and calculated assessment rate established by the budget in "Part III -Estimate of Costs".

If any section, subsection, sentence, clause, phrase, portion, or zone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Ballot Proceedings

Pursuant to the provisions of Article XIID, Section 4 of the California Constitution, the City shall conduct a property owner protest ballot proceeding ("Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments, and written protests regarding the annexation of the parcels within Annexation No. 2018-3 and the establishment of the proposed new assessments for all parcel in Zone No. 04. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists as defined in Article XIID of the California Constitution.

"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If majority protest exists for the proposed new assessments, further proceedings to annex the parcels with the Annexation Territory and implementation of the new assessments for Zone No. 04 shall be abandoned at this time. If tabulation of the ballots indicate that majority protest does not exist for the proposed new assessments and the assessment range formula presented and described herein, the City Council may adopt this Report (as submitted or amended); approve the assessment diagram contained herein (Zone and Annexation Diagram); order the annexation of the parcels within Annexation No. 2018-3 to the District and the improvements to be made; and confirm the new assessments as outlined in this Report.

The new assessments as approved including the assessment range formula, may be levied and collected on the County tax rolls commencing in Fiscal Year 2018/2019 together with the assessments for other properties in the District. For Fiscal Year 2018/2019 and each subsequent fiscal year, an engineer's annual levy report for the District shall be prepared and presented to the City Council to address any proposed changes to the District or Zones, as well as any proposed changes to the improvements, budgets and assessments for that fiscal year. The City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of annual assessments.

If in any fiscal year, the proposed annual assessments for parcels with the District or Zone exceed the maximum assessments and specifically those assessments described herein for Zone No. 04 and Annexation No. 2018-3, such an assessment would be considered a new or increased assessment and must be confirmed through a mailed property owner protest ballot proceeding for the affected parcels before such a new or increased assessment may be imposed.

Part I - Plans and Specifications

Description of the District

The purpose of the District and specifically Zone No. 04 which is inclusive of all parcels within Tract No. 797 Phase 1 and Phase 2, is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, street lighting, street paving, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Lemoore for which the City, through the District, maintains these local improvements and related amenities installed in connection with the development of those properties and for the benefit of those lots and parcels.

As authorized by the City Maintenance District Codes, the improvements provided by the District and associated with each Zone incorporate various local improvements and related amenities that are maintained and serviced for the benefit of real property within those Zones. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing; trail, path, and access road surfaces; stamped concrete, pavers, mulch or other hardscapes; irrigation and related electrical equipment; drainage systems and equipment; benches, play structures, picnic or other recreational facilities; monuments, signage, ornamental lighting, street pavement, curbs, gutters, sidewalks, street lighting fixtures, and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, neighborhood parks, and landscape buffers within or directly associated with each Zone. These improvements may include, but are not limited to:
 - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - irrigation and drainage systems;
 - structural amenities such as monuments, block walls, retaining walls, or other fencing;
 - hardscapes including mulch, trail, path, and access road surfaces, stamped concrete and pavers;
 - recreational amenities within the parks or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems; repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as need and based on available Zone funding.

- Street lighting improvements located in the public right of ways within and on the perimeter of the developments and associated with each Zone and the parcels therein. Streetlight improvements include energy costs and maintenance of the lighting facilities including, but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials.
- Street infrastructure management on the local streets within or adjacent to each respective Zone that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, driveway approaches, sidewalks and walkways, delineation, signage or other facilities within the public street right of ways. The street infrastructure management program (pavement management) may include, but is not limited to: the repair of potholes, cracks or other failures in the asphalt surface; repair or partial segment replacement of curbs, gutters, driveway approaches, and sidewalks as needed to ensure pedestrian and vehicle safety or the integrity of the street; repair or installation of street signs; slurry sealing, overlays and re-striping of the street surfaces. The specific activities and timing of various street and road maintenance services shall be determined by the City's Public Works Department as necessary to extend the life of the streets or to improve traffic circulation and safety as available funding permits.

Many of the street paving services and activities described above are not performed on an annual basis, but rather on a periodic basis such as slurry sealing or overlaying the asphalt streets. The funds necessary for these activities are to be collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund for each Zone (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent when sufficient funds have been accumulated to perform the services deemed necessary by the City. This process of accumulating funds (installments) shall continue until such time the District or Zone is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase

Not included as part of the street paving program are the costs associated with major replacements or reconstruction. Although the District assessments will provide funding for regular maintenance of the improvements and scheduled slurry and resurfacing projects on a periodic basis that will extend the useful life of the street improvements, the assessments are not intended to fund a full replacement or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters, driveway approaches, or sidewalks. The costs of extensive replacement or reconstruction activities such as replacement of curbs, gutters, driveway approaches, and sidewalks is significantly more than the amount that is typically collected annually. When such repairs or activities are deemed necessary, the City may consider various financing options including new or increased assessments for property owner approval.

Zones and Improvements

For Fiscal Year 2017/2018 the District included six (6) designated Zones. In accordance with the City Maintenance District Codes, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Zone is associated with specific improvements and/or types of improvements that provide special benefits to properties within that Zone. The boundaries of each Zone is based on the

improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements.

Zones 01, 02, 03, 05, 06, and 07

The following is a brief description and summary of the existing (Fiscal Year 2017/2018) Zones and improvement that are part of the District but not directly associated with this annexation proceeding.

Zone 01 - The Landing:

Comprised of one hundred twelve (112) single-family residential parcels within Tract No. 817 (The Landing, Phases 1 and 2). The properties within Zone 01, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 31,989 square feet of landscaping and/or related improvement areas.
- Thirty-four (34) streetlights.
- 355,598 square feet of pavement surface area.

Zone 02 - Liberty:

Comprised of two hundred forty-two (242) single-family residential parcels within Tract No. 821 (Liberty, Phases 1 and 2). The properties within Zone 02, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 113,816 square feet of landscaping and/or related improvement areas.
- Ninety-three (93) streetlights.
- 729,025 square feet of pavement surface area.

Zone 03 - Silva Estates, Phase 10:

Comprised of seventy-four (74) single-family residential parcels within Tract No. 838 (Silva Estates, Phase 10). The properties within Zone 03, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 22,256 square feet of landscaping and/or related improvement areas.
- Twenty-six (26) streetlights.
- Approximately 202,063 square feet of pavement surface area.

Zone 05 - East Village Park and Aniston Place North:

Comprised of one hundred twenty (120) single-family residential parcels within Tract No. 791 (East Village Park) and Tract No. 910 (Aniston Place North). The properties within Zone 05, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 61,882 square feet of landscaping and/or related improvement areas that includes the following:
 - 957 square feet of streetscape landscaping (shrubs with trees) on Cantera Avenue;
 - 15,716 square feet of parkway and streetscape side-panel landscaping located on D Street, including approximately 7,005 square feet of shrubs, plants, and/or ground cover with trees; and 8,711 square feet of shrubs;
 - 1,034 square feet of streetscape landscaping (shrubs) on Smith Avenue north of Siena Way;
 - 1,723 square feet of parkway and streetscape side-panel landscaping located on Smith Avenue between D Street and Siena Way, including approximately 1,300 square feet of turf with trees; and 423 square feet of shrubs, plants, and/or ground cover with trees;
 - 42,452 square feet of park improvement area located on Montego Way. This park site includes approximately 7,210 square feet of concrete or other hardscape surfaces; 850 square feet of shrubs and planters; and 34,392 square feet of turf with trees.
- Thirty (30) streetlights including:
 - 8 streetlights on the perimeter of Zone 05 located on D Street and Smith Avenue.
 - 22 streetlights within the tracts located on, but not limited to: Cantera Avenue, Firenze Street, Montego Way, Portola Street, Siena Way, and Visconti Street;
- Approximately 271,905 square feet of pavement surface area which collectively include Cantera Avenue, Firenze Street, Montego Way, Siena Way, Visconti Street, and Portola Street.

Zone 06 - Heritage Acres:

Comprised of ninety-seven (97) single-family residential parcels within Tract No. 872 (Heritage Acres, Phases 1 and 2). The properties within Zone 065, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Twenty-seven (27) streetlights.
- Approximately 370,092 square feet of pavement surface area.

Zone 07 - Capistrano Phase 5 (Annexation No. 2018-1)

The twenty (20) single-family residential lots that comprise PFMD; Zone 07, are part of Tract No. 908 which is currently identified by the King's County Assessor's Office as one parcel (023-040-057). These 20 single-family residential parcels within Tract No. 908 were annexed to the District in January 2018 for Fiscal Year 2018/2019 and proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 5,071 square feet of parkway and streetscape side-panel landscaping on Bush Place/Barcelona Drive, consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,946 square feet of turf with trees. These improvements and the costs associated with the maintenance and operation of these improvements are proportionately shared by properties within LLMD Zone 06.
- The median island on Bush Place/Barcelona Drive, just south of East Bush Street leading into the development (Approximately 427 square feet). This median and the costs associated with the maintenance and operation improvements are proportionately shared by properties within LLMD Zone 06.
- Seven (7) streetlights including:
 - 2 streetlights located on Bush place/Barcelona Drive directly adjacent to the perimeter of the development. These 2 streetlights also benefit properties within LLMD Zone 06 and are therefore partially funded by other revenue sources.
 - 5 streetlights within Tract No. 797 Phase 2 located on Tuscany Court;
- Approximately 26,060 square feet of pavement surface area on Tuscany Court.

Zone No. 04 - Parkview Estates and Heritage Park – Laredo (Annexation Territory)

Zone No. 04 - Parkview Estates is comprised of thirty-nine (39) single-family residential parcels within Tract No. 797 Phase 1 and these parcels comprise the existing Zone. Zone No. 04 - Heritage Park – Laredo is currently identified by the King's County Assessor's Office as one Assessor's Parcel Number (021-260-043) and is inclusive of the fifty-one (51) planned single-family residential lots identified as Tract No. 797 Phase 2 (Annexation 2018-3). These 39 single-family residential parcels within Tract No. 797 Phase 1, together with the 51 planned single-family residential lots within Tract No. 797 Phase 2, will proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 20,386 square feet of landscaping and/or related improvement areas on the perimeter of the developments that includes, but is not limited to the following:
 - Approximately 11,924 square feet of median landscaping located between East Hanford Armona Road and the frontage road that is used to access to the properties within the Zone;
 - Approximately 4,657 square feet of parkway/streetscape side-panel landscaping adjacent to the development located on the south side of the frontage road along East Hanford Armona Road, extending from Opal Drive, west to the western boundary of Tract No. 797 Phase 1 and the Zone;
 - Approximately 3,805 square feet of parkway/streetscape side-panel landscaping located on the west side of Opal Drive, extending from Ruby Drive, south to the southern boundary of Tract No. 797 Phase 2 and the Zone.

- Twenty (20) streetlights including:
 - 6 streetlights on the perimeter of the Zone located on Opal Drive;
 - 14 streetlights within the tracts located on, but not limited to: Jade Way, Pebble Drive, Ruby Drive, Pearl Drive, Granite Drive, Topaz Avenue, and Ivory Street.
- Approximately 284,387 square feet of pavement surface area on the East Hanford Armona Road frontage road and Opal Drive (perimeter streets); and Jade Way, Pebble Drive, Ruby Drive, Pearl Drive, Granite Drive, Topaz Avenue, and Ivory Street (internal streets). In addition to the pavement area, these streets incorporate approximately 9,051 linear feet of curb and gutter, and approximately 46,488 square feet of Sidewalk/Cross Gutter area.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The costs of the proposed improvements have been identified and allocated to properties within Zone No. 04 of PFMD including the Annexation Territory proportionately based on special benefits, consistent with the provisions of the City Maintenance District Codes and the assessment provisions contained in Article XIII D of the California Constitution. The improvements provided by this District and for which properties within Zone No. 04 are to be assessed are identified as local landscaping, streetlight, street improvements, and related facilities and amenities that were either installed in direct connection with the development of properties within Tract No. 797 (both phase 1 and 2) or were installed for the benefit of those properties as a result of property development or potential development of those properties and are considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments is based on the improvements and activities to be provided for Zone No. 04 and the composition of parcels therein to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

In addition to the provisions of the City Maintenance District Codes, Article XIII D of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIII D Section 2d defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

Article XIII D Section 2i defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIII D Section 4a defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Benefit Analysis

Special Benefits

Landscaping Special Benefit

The ongoing maintenance of landscaped areas within the District provide aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities (including parks and drainage basin sites) is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the Zones. These improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of these improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone that would be aesthetically burdened. Additionally, these landscape improvements and/or related improvements, may serve as both a physical buffer as well as a sound reduction buffer between the roadways or other rights-of way, and the properties in the District and in many cases, serve as a pleasant aesthetic amenity that enhances the approach to the parcels. Likewise, in some of the zones, the landscaped areas may include green space areas (neighborhood parks, greenbelts, open spaces, landscaped basins, and/or trails) that provide a physical buffer and open space between properties and these areas serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. In many cases, these green space areas also provide a greater opportunity for recreation. As a result, the maintenance of these landscaped improvements and the related amenities provide particular and distinct benefits to the properties and developments within each Zone.

Street Lighting Special Benefit

The street lighting in the District (localized street lighting) is primarily useful for illuminating the sidewalks and parking lanes on the streets used specifically to access the properties and/or is adjacent to those properties that comprise the District. This lighting is distinct from lights that may be installed that serve in large part to enhance traffic safety, such as traffic signals and intersection safety lights or the more sporadic lighting found on major thoroughfares outside the more concentrated development areas. These localized streetlights tend to be more closely spaced and of a lower intensity than streetlights installed primarily for traffic safety. These low-level, lower-intensity streetlights within the District provide three main special benefits: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway egress benefit. Because traffic to and from these parcels is largely limited to the residents and residents' guests, it is reasonable to assume that essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the properties in the District and that the vehicular traffic within the internal streets of a Zone is primarily for accessing the properties within that Zone. Therefore, street lighting on such streets is entirely a special benefit to those properties. While lighting located on the perimeter of a development also serves primarily for accessing the properties within that Zone it is recognized that such lighting may benefit pass-through traffic as well and inherently there is some general benefits associated with those streetlights.

In addition, the streetlights within the District are consistent with the City's typical intensity and spacing standards for areas zoned for residential development areas and each parcel to be assessed is served directly by the system of streetlights providing appropriate lighting within these respective development areas. Furthermore, the cost of maintaining and operating each light is

substantially the same, regardless of the location of the light within the District. Consequently, we conclude that each parcel within the District receives substantially similar benefit from the streetlight improvements and the only notable distinctions in proportional special benefits to each parcel is related to the specific quantity of lights associated with each development (Zone) and the overall location of those lights (internal development lights or perimeter lights).

Street Paving Special Benefit

Like street lighting in the District, the streets and parking lanes on the streets that are to be maintained through the District are exclusively within the boundaries of each Zone and those streets were specifically constructed to access those properties. Furthermore, the maintenance of these streets or the lack thereof, only has an impact on the properties within the District. Because traffic on these streets is almost exclusively limited to the residents and residents' guests associated with the District parcels, it is reasonable to conclude that essentially all utilization of these streets is primarily for accessing the properties within each respective Zone. Therefore, the maintenance and preservation of these streets is entirely a special benefit to those properties.

General Benefit

Landscaping General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements were primarily installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for development of properties in those Zones. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Districts and Zones, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within the District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from erosion or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Zones. Typically for most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$545 per acre (approximately \$0.0125 per square foot) including medians, parkway and streetscape side panels; less than \$435 per acre (approximately \$0.0100 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$215 per acre (approximately \$0.0050 per square foot) for natural open space areas or other limited access areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped street landscaped areas a rate of

\$0.01325 per square foot (\$0.0125 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01050 per square foot (\$0.0100 +5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00525 per square foot (\$0.0050 +5%) is applied to calculate the general benefit costs for the assessed improvements.

In addition to the general benefits identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefits of the landscape maintenance provided to assessed parcels, for the purposes of calculating proportional benefits, we assume these types of benefits to be general benefits. It is apparent that trees, shrubs, plants, and other vegetation and groundcover reduce dust, debris, and potential water runoff that might otherwise occur if such landscape improvements did not exist. However, it is also recognized that with the regular maintenance of the landscape improvements, the effort and cost to monitor and address these issues are reduced to isolated areas and/or less frequent servicing, and these activities, generally represent less than one percent (1%) of the overall landscape maintenance costs. Therefore, conservatively, we estimate that the costs associated with these indirect and incidental benefits do not exceed one percent (1%) of the annual maintenance expenditures for the landscaping improvements. Together with the baseline general benefit costs previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budget (Part III of this Report) as the "Landscaping General Benefit - City Funded".

Street Lighting General Benefit

Collectively, of the total streetlights to be operated and maintained through the District (including the lights for Zone No. 04), it is estimated that approximately 30% of those lights are located on the perimeter of the Zones, the remainder being internal residential streetlights.

These residential perimeter lights in contrast to the internal residential lights funded by the District, arguably provide some illumination that extends beyond the boundaries of the developments and parcels being assessed, and these lights may also enhance the safety of members of the public unassociated with an assessed parcel by illuminating traffic lanes and/or parking on those streets, or that otherwise provides services to the general public. Although, in general, most of these perimeter streetlights exist solely because of the development of assessed parcels, and the primary purpose of these lights is to provide illumination to access the assessed parcels, these particular lights may provide some level of general benefit in addition to the special benefits provided to the assessed parcels. We estimate that these general benefits constitute not more than 25% of the total benefit associated with these perimeter lights, which is no more than 8% of the total benefit from all residential lights operated and maintained by the District (25% of 30% equals 7.5%). Therefore, it is reasonable to conclude that the total general benefit from the operation and maintenance activities associated with the District streetlights does not exceed 8% of the direct annual operating expenses for all combined residential streetlights. These general benefit costs are excluded from the potential assessment funding and are shown in the budgets (Part III of this Report) as the "Lighting General Benefit - City Funded".

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for assessment districts, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the District and the purposes of this Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it currently represents 100% of the parcels to be assessed in the District, although other land uses may be annexed to the District in the future. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. The parcels currently within the District are identified as single family residential parcels or Exempt parcels and the following provides a description of those land use classifications. This method of apportionment and assignment of Equivalent Benefit Units may be expanded to include additional land use classifications as developments are annexed to the District in the future.

Residential Single-Family - This land use classification may include, but is not limited to all subdivided residential tract lots with a single residential unit on the parcel (individual Assessor's Parcel Number) including attached and detached single-family residential units, condominiums or townhomes. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Residential Vacant Lot - This land use classification is defined as a fully subdivided residential parcel/lot within an approved tract or subdivision for which the residential unit or units have not been constructed on the parcel (subdivided vacant lot). This land use classification is limited to fully subdivided residential parcels for which the number of residential units to be constructed on the parcel is four (4) units or less. This land use is assessed at 1.00 EBU per parcel.

Vacant Undeveloped Property - This land use classification includes undeveloped properties that are identified as parcels with no development or are part of an overall planned development, but have not been fully subdivided. Although it is recognized that most of the improvements within the District and various Zones have been constructed and accepted for maintenance in large part

as a direct result of the development of the properties within the District and these developments clearly receive particular and distinct benefits (direct special benefits) from those improvements, it is also recognized that the some improvements within a Zone may often times be identified as shared improvements (shared by more than one development or tract within a Zone) rather than being specifically associated with an individual parcel or Tract. Collectively these shared improvements are typically installed and constructed as part of the overall development of properties within the Zone, including Vacant Undeveloped Properties in the vicinity of those improvements. However, it is also recognized that in part, the special benefits of the improvements to properties in the Zone is related to the use of those properties (people related) and undeveloped properties have less immediate utilization of those improvements, and because the development of such properties is less than that of a fully subdivided residential lot within a tract or residential subdivision, the proportional special benefit to such properties is considered to be less than that of a subdivided lot. Likewise, in many cases, a portion of the overall shared improvements that will ultimately provide special benefits to each property in the Zone at buildout, may include future improvements that will be installed and constructed as part of the planned development of the Vacant Undeveloped Property, and it is therefore reasonable to conclude that the parcel's current special benefits from the shared Zone improvements is less than that of the parcel's full planned development. Therefore, parcels identified as Vacant Undeveloped Property shall be assigned a proportional EBU that is 25% of that assigned to developed properties. Since the typical residential development in the District yield approximately four (4) residential units per acre, Vacant Undeveloped Property are assigned a proportional EBU of 1.0 EBU per acre (25% of the 4.0 EBU per acre).

Planned Residential Subdivision - This land use classification is defined as any property not fully subdivided, but a specific number of proposed lots and/or residential units to be developed on the parcel has been identified as part of an approved Tract Map or Tentative Tract Map. For balloting purposes to establish each property's maximum assessment and proportional special benefits, these parcels are assigned an EBU that reflects the total EBU's planned for that parcel at build-out (1.00 EBU per single-family residential lot).

However, for calculation of the annual assessments each fiscal year, the Assessment Engineer shall apply to such parcels an EBU that best reflects that parcel's proportional special benefit from the improvements and services provided as compared to other properties in the District and Zone based on the type and location of the improvements to be maintained, the proximity of the property to those improvements, and the development status of the property. Because these factors can vary from year to year and from parcel to parcel, the calculated EBU for each Planned Residential Development parcel may be different, utilizing either the acreage of the parcel or number of planned units. The Assessment Engineer may identify the parcel and treat the parcel as a Vacant Undeveloped Property (assigned 1.00 EBU per applied acre) or may temporarily identify the parcels as a Special Case Parcel (refer to this land use classification below) assigning the parcel any proportional EBU up to the maximum EBU for which the property was ballot (1.0 EBU per single-family residential lot or unit).

It is anticipated that development of the property that comprises Annexation 2018-3 (Planned Residential Subdivision), and installation of the improvements associated with that Planned Residential Subdivision, may not be installed or may only be partially installed for Fiscal Year 2018/2019. Therefore, it is likely that this property will be assigned a weighted special benefit per acre applicable to Vacant Undeveloped Property or treated as a Special Case until the property is fully subdivided or a substantial portion of the overall Zone improvements have been installed and accepted for maintenance.

Exempt - Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, right of ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also exempt from assessment are utility right of ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or developed independent of an adjacent parcel. It has been determined that these types of properties receive no direct benefit from the improvements and receive no special benefits or general benefits from the operation and maintenance of the District improvements.

Special Case - In many assessment districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefits received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefits. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefits. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefits compared to other properties that receive special benefits from the improvements.

A summary of the Equivalent Benefit Units (EBUs) that may be applied to land use classifications within the District is shown in the following table:

Land Use Classification	Equivalent Benefit Unit Formula
Residential Single-Family	1.00 EBU per Parcel/Lot
Residential Vacant Lot	1.00 EBU per Parcel/Lot
Planned Residential Subdivision	1.00 EBU per Planned Lot/Unit
Vacant Undeveloped Property	1.00 EBU per Acre
Exempt	0.00 EBU per Parcel
Special Case	Varied EBU per Adjusted Acre or Planned Units

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to Zone No. 04 including Annexation No. 2018-3:

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	39	39	39.00	39.00
Planned Residential Subdivision	1	1	51.00	51.00
Totals	40	40	90.00	90.00

Part III - Estimate of Costs

Calculation of Assessments

An assessment amount per EBU in each Zone of the District including Zone No. 04 (Annexation Territory) is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

Total Annual Expenses – General Benefit Expenses = Total Eligible Special Benefit Expenses

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehab-Renovation Funding", represents an adjustment (reduction) in the amount to be collected for "Total Rehab-Renovation Funding" that was budgeted as part of the Total Annual Expenses. (This does not include the amount budgeted for Planned Capital Expenditures).
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

Eligible Special Benefit Expenses +/- Funding Adjustments/Contributions =Balance to Levy

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU". This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

Budgets and Assessment Zone No. 04 (Annexation No. 2018-3)

The budget and maximum assessment rate outlined on the following page for PFMD Zone No. 04, incorporating the Annexation Territory, are based on the City's estimate of the expenses and related funding deemed appropriate and necessary to fully support the ongoing operation, maintenance and servicing of the District improvements identified in Part I of this Report for Zone No. 04. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. This budget establishes the maximum assessment for Fiscal Year 2018/2019 to be approved by the property owner(s) of record within Zone No. 04 (both the exiting parcels and the Annexation Territory) as part of the Ballot Proceeding. Although the budget presented, establishes the maximum assessment for Fiscal Year 2018/2019, the actual assessment to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019 shall be identified in the Fiscal year 2018/2019 annual engineer's report for the entire District which will be prepared and presented to the City Council for approval prior to the annual levy of the District assessments for Fiscal Year 2018/2019. However, in no case, shall the annual assessment approved for Zone No. 04 at that time, exceed the maximum assessment presented herein.:

Zone No. 04 Maximum Assessment Budget

BUDGET ITEMS	PFMD Zone 04 Tract 797 Estates (Existing Properties) Maximum Assessment Budget	PFMD Zone 04 Tract 797 Heritage Park - Laredo (Annex Properties) Maximum Assessment Budget	PFMD Zone 04 TOTAL Tract 797 Parkview Estates & Heritage Park - Laredo Maximum Assessment Budget
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Annual Lighting Operation & Maintenance Expenses	\$ 1,589	\$ 2,078	\$ 3,667
Landscape Maintenance	1,992	2,605	4,598
Tree Maintenance	87	114	202
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	1,403	1,835	3,237
Appurtenant Improvements/Services (I.e., Other Landscaping or Lighting Facilities; Graffiti Abatement)	837	1,094	1,931
Annual Landscaping Operation & Maintenance Expenses	4,319	5,648	9,968
Annual Street Operation & Maintenance Expenses	163	213	375
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 6,071	\$ 7,939	\$ 14,010
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Lighting Rehabilitation/Renovation Funding	\$ 79	\$ 104	\$ 183
Landscape Improvement Rehabilitation/Renovation Funding	338	442	779
Street Rehabilitation/Renovation Funding	16,747	21,899	38,646
Total Rehabilitation/Renovation Funding	17,164	22,445	39,609
Total Planned Capital Expenditures (For Fiscal Year)	-	-	-
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 17,164	\$ 22,445	\$ 39,609
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 1,147	\$ 1,500	\$ 2,648
Annual Administration Expenses	1,424	1,862	3,287
TOTAL INCIDENTAL EXPENSES	\$ 2,572	\$ 3,363	\$ 5,934
TOTAL ANNUAL EXPENSES	\$ 25,806	\$ 33,747	\$ 59,553
GENERAL BENEFIT EXPENSES			
Lighting General Benefit - City Funded	\$ (127)	\$ (166)	\$ (293)
Landscaping General Benefit - City Funded	(159)	(208)	(367)
Street Paving General Benefit - City Funded	-	-	-
TOTAL GENERAL BENEFIT EXPENSES	\$ (286)	\$ (374)	\$ (661)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 25,520	\$ 33,373	\$ 58,893
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions	-	-	-
Advance Payment or Other Credit	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 25,520	\$ 33,373	\$ 58,893
DISTRICT STATISTICS			
Total Parcels	39	1	40
Assessed Parcels	39	1	40
Equivalent Benefit Units (EBU)	39.00	51.00	90.00
Assessment Per EBU	\$654.38	\$654.38	\$654.38
Maximum Assessment Rate Per EBU	\$655.0000	\$655.0000	\$655.0000
Balloted Maximum Assessment Rate Per EBU	\$655.0000	\$655.0000	\$655.0000
Balloted Amount	\$ 25,545.00	\$ 33,405.00	\$ 58,950.00
FUND BALANCE			
Estimated Beginning Fund Balance	\$ -	\$ -	\$ -
Operational Reserve & Rehabilitation Funding Collected	18,311	23,945	42,256
Estimated Ending Fund Balance	\$ 18,311	\$ 23,945	\$ 42,256

Annual Inflationary Adjustment (Assessment Range Formula)

In order to assure continued adequacy of the financing of the improvement costs, when the District Zones were established (including Zone No. 04 being established herein), the assessments presented to the property owners included an annual inflationary adjustment (assessment range formula). This inflationary adjustment formula established that the Maximum Annual Assessment (maximum assessment rates) shall be comparably and automatically increased each fiscal year to cover the maintenance and replacement cost increases that naturally occur over time. The annual increase in the Maximum Annual Assessments shall be in accordance with the annual percentage increase (March to March) in the Employment Cost Index for Total Compensation for State and Local Government Workers (all Workers), published quarterly by the U.S. Bureau of Labor and Statistics (the "Index"). Increases in the Index will track comparably to increases in the costs of annual maintenance and periodic replacement of the described facilities and improvements, since the majority of the maintenance and replacement work is and will be done by City employees.

Each year, the percentage difference between the Index for March of the current year and the Index for the previous March shall be identified. This percentage difference shall then establish the range of increased assessments allowed based on the Index. If the percentage change from March to March is not available at the time the Engineer's Report is prepared a similar time period may be utilized.

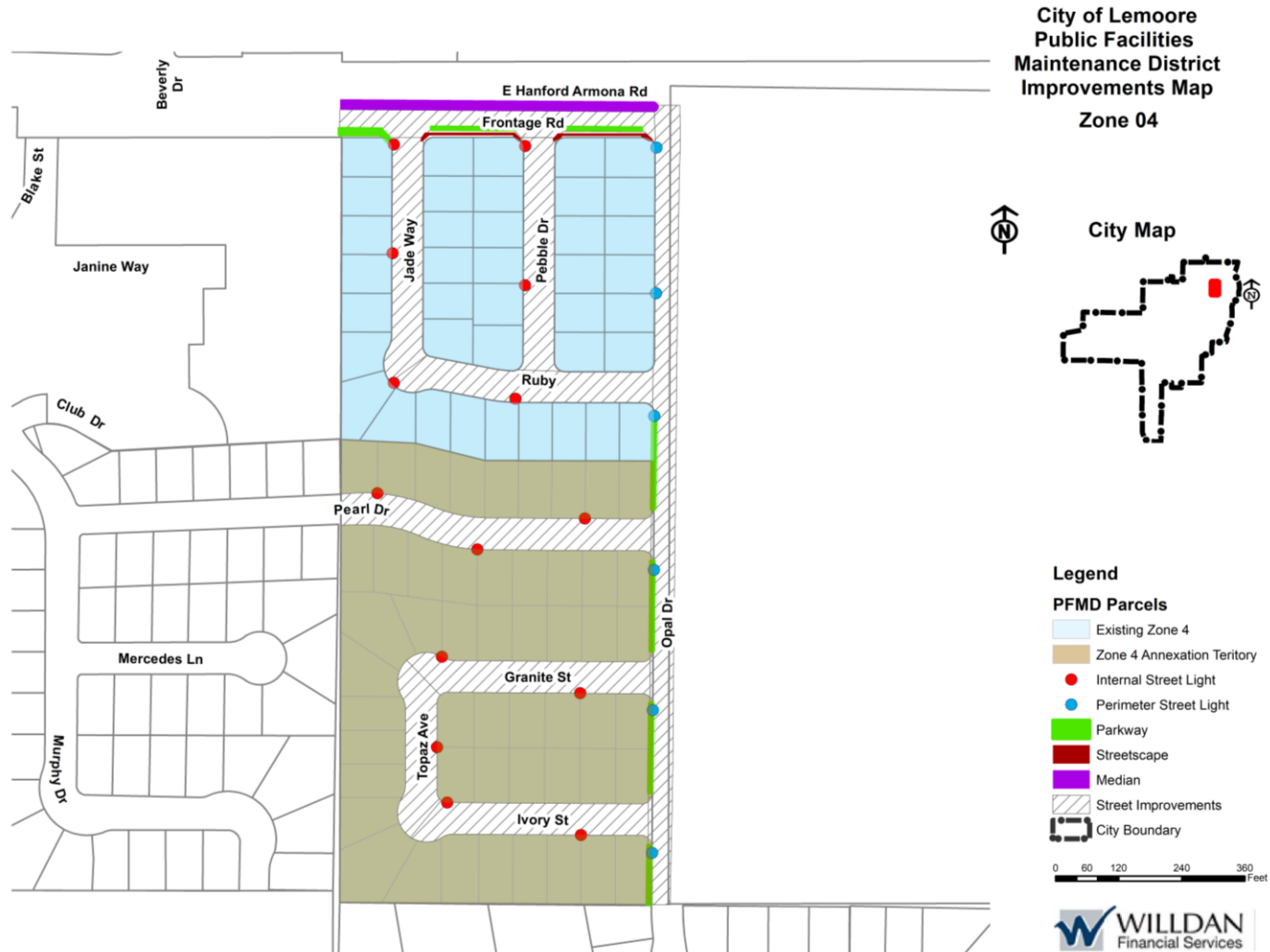
The Maximum Assessment Rates shall be calculated independent of the District's annual budget and proposed assessments. Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rates is not considered an increased assessment, even if the assessment for the fiscal year is significantly greater than the assessment applied in the prior fiscal year.

The District is not required to adjust the assessments levied each year, nor does it restrict the assessments to the adjustment amount. If the budget and assessments for a given Zone does not require an increase or the increase is less than the allowed adjusted maximum assessment rate, then the budget and assessments shall be applied. If the budget and assessments for a given Zone require an increase greater than the allowed maximum assessment rate, then the proposed assessment is considered an increased assessment. In such cases, mailed notices and balloting to the property owners would be required pursuant to the provisions of the Article XIID prior to the imposition of that assessment.

Part IV - Zone and Annexation Diagram

The Fiscal Year 2017/2018 District Diagrams showing the boundaries of Zones 01 through 07 within the Lemoore Public Facilities Maintenance District No. 1 are on file in the office of the City Public Works Department and the City Clerk, and by reference herein are made part of this Report. The parcel(s), identified as the Annexation Territory (Tract No. 797 Phase 2), and the existing Zone No. 04 parcels (Tract No. 797 Phase 2), collectively Zone No. 04, are depicted on the following Diagram. All lots, parcels and subdivisions of land within the boundaries of Zone No. 04 including Annexation No. 2018-3 as depicted by this diagram shall be dictated by the lines and dimensions of those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps and by reference these maps are incorporated herein and made part of this Report, including all subsequent lot-line adjusts and/or parcel changes made thereto by the Kings County Assessor's Office. This Diagram along with the Assessment Roll incorporated in this Report constitute the PFMD Zone No. 04 Assessment Diagram for Fiscal Year 2018/2019 and the Annexation Diagram for Annexation No. 2018-3.

Zone No. 04 Diagram with Annexation No. 2018-3



Part V - Assessment Roll

The following Assessment Roll identifies each lot or parcel within Zone No. 04 including Annexation No. 2018-3, along with the Fiscal Year 2018/2019 maximum assessment amount (Balloted Assessment Amount). The parcel(s) listed on the Assessment Roll corresponds to the Assessor's Parcel Number(s) shown on the County Assessor's Roll and illustrated on the County Assessor's Parcel Number Maps (APN maps) at the time this Report was prepared and shall incorporate all subsequent parcel changes, lot-line adjustments, and subdivisions of land identified by the Kings County Assessor's Office. These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal Year 2018/2019.

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment
021-260-004	04	Residential Single-Family	1.00	\$655.00
021-260-005	04	Residential Single-Family	1.00	\$655.00
021-260-006	04	Residential Single-Family	1.00	\$655.00
021-260-007	04	Residential Single-Family	1.00	\$655.00
021-260-008	04	Residential Single-Family	1.00	\$655.00
021-260-009	04	Residential Single-Family	1.00	\$655.00
021-260-010	04	Residential Single-Family	1.00	\$655.00
021-260-011	04	Residential Single-Family	1.00	\$655.00
021-260-012	04	Residential Single-Family	1.00	\$655.00
021-260-013	04	Residential Single-Family	1.00	\$655.00
021-260-014	04	Residential Single-Family	1.00	\$655.00
021-260-015	04	Residential Single-Family	1.00	\$655.00
021-260-016	04	Residential Single-Family	1.00	\$655.00
021-260-017	04	Residential Single-Family	1.00	\$655.00
021-260-018	04	Residential Single-Family	1.00	\$655.00
021-260-019	04	Residential Single-Family	1.00	\$655.00
021-260-020	04	Residential Single-Family	1.00	\$655.00
021-260-021	04	Residential Single-Family	1.00	\$655.00
021-260-022	04	Residential Single-Family	1.00	\$655.00
021-260-023	04	Residential Single-Family	1.00	\$655.00
021-260-024	04	Residential Single-Family	1.00	\$655.00
021-260-025	04	Residential Single-Family	1.00	\$655.00
021-260-026	04	Residential Single-Family	1.00	\$655.00
021-260-027	04	Residential Single-Family	1.00	\$655.00
021-260-028	04	Residential Single-Family	1.00	\$655.00
021-260-029	04	Residential Single-Family	1.00	\$655.00
021-260-030	04	Residential Single-Family	1.00	\$655.00
021-260-031	04	Residential Single-Family	1.00	\$655.00
021-260-032	04	Residential Single-Family	1.00	\$655.00
021-260-033	04	Residential Single-Family	1.00	\$655.00
021-260-034	04	Residential Single-Family	1.00	\$655.00
021-260-035	04	Residential Single-Family	1.00	\$655.00
021-260-036	04	Residential Single-Family	1.00	\$655.00
021-260-037	04	Residential Single-Family	1.00	\$655.00
021-260-038	04	Residential Single-Family	1.00	\$655.00
021-260-039	04	Residential Single-Family	1.00	\$655.00
021-260-040	04	Residential Single-Family	1.00	\$655.00
021-260-041	04	Residential Single-Family	1.00	\$655.00
021-260-042	04	Residential Single-Family	1.00	\$655.00
021-260-043	04	Planned Residential Subdivision	51.00	\$33,405.00
Total			90.00	\$58,950.00



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Staff Report

Item No: 4-3

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: May 1, 2018 Meeting Date: May 15, 2018

Subject: Public Hearing – Resolution 2018-23 – Landscape and Lighting Maintenance District (LLMD) No. 1, Zone 01 - Ordering Increase of Assessment of Annual Levy for Fiscal Year 2018-2019

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Hold a public hearing on the increase of assessment of annual levy for LLMD Zone 1. After the public hearing and approval of the property owners, that the Council, by motion, approve Resolution 2018-23 Ordering the Increase of Assessment of Annual Levy for Fiscal Year 2018-2019 for Zone 1 of LLMD No. 1.

Subject/Discussion:

On March 20, 2018, the City Council approved Resolution 2018-14, “A Resolution of the City Council of the City of Lemoore Declaring its Intention to Adopt Increased Rates for Landscape and Lighting Maintenance District No. 1, Zones 01, 05, 06, 07, 09, 10, and 11, and Setting Public Hearings for May 15, 2018 and June 5, 2018, and Directing Staff to Provide Notice Pursuant to Proposition 218.”

Currently LLMD Zone 1 has 566 assessed parcels that are annually assessed \$135 per parcel. The new assessment would increase the annual maximum amount to \$209 per parcel. The new maximum assessments will also include an annual inflationary adjustment of 3% commencing in Fiscal Year 2019-2020. Although the maximum assessment will increase 3% annually that does not mean the annual assessment will necessarily increase. If the calculated assessment is less than the adjusted maximum

“In God We Trust”

assessment, then the calculated assessment may be approved by the City Council for collection.

In order for the increased assessment to be approved, the majority of the ballots submitted by property owners within the boundary of LLMD Zone 1 must consent to the increase of the assessment. Staff has confirmed that ballots have been sent and have been returned by the property owners to the City. Votes will be tabulated during the Council meeting on May 15, 2018. If the ballots submitted, and not withdrawn in favor of the proposed increase, exceed the assessment ballots submitted and not withdrawn in opposition, then the increased levy will be assessed to LLMD Zone 1.

Financial Consideration(s):

A maximum assessment of \$209 can be applied on an annual per lot basis, beginning in fiscal year 2018-2019, and will be applied to each assessed parcel. It is anticipated that approximately \$118,294 will be collected annually.

Alternatives or Pros/Cons:

Pros:

- Ensures the benefiting property owners cover the costs of the improvements and services within their landscaping zone.
- Optimum level of maintenance will be provided.

Cons:

- Zones will have reduced maintenance levels that will be in line with the assessment being collected.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt Resolution 2018-23 Ordering the Increase of Assessment of Annual Levy for Fiscal Year 2018-2019 for Zone 1 of LLMD No. 1.

Attachments:

- ☒ Resolution: 2018-23
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
List: Engineer's Report

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manager
- ☒ Finance

Date:

- 05/10/18
- 05/11/18
- 05/11/18
- 05/10/18
- 05/10/18

RESOLUTION NO. 2018-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
INCREASING ASSESSMENT OF ANNUAL LEVY FOR FISCAL YEAR 2018-2019 FOR
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1, ZONE 01**

WHEREAS, the City, under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (“1972 Act”) and in compliance with the requirements of Article XIID of the California Constitution, annually levies and collects special assessments for the City’s Landscape and Lighting Maintenance District (“LLMD” or “District”) No. 1 to fund, in whole or in part, the maintenance and operation of local landscaping and lighting improvements that provide special benefits to properties within the District; and

WHEREAS, the District utilizes benefit zones (“Zones”) to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District; and

WHEREAS, within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefit to properties within that Zone; and

WHEREAS, in Fiscal Year 2016/2017, the City retained Willdan Financial Services to conduct a comprehensive review, analysis, and evaluation of the District’s improvements, benefit zones, and budgets to ensure that the District’s annual assessments reflect the special benefits received from the improvements provided, and that those assessments are consistent with the provisions of the 1972 Act and Article XIID of the California Constitution, and

WHEREAS, District Zone No. 01 was identified as a Zone for which the authorized maximum assessments and assessment revenues were insufficient to fully fund the estimated ongoing annual maintenance costs at an appropriate service level, and

WHEREAS, the amount of the assessment to be levied on each lot or parcel in District Zone No. 01 for the 2018-2019 fiscal year, as proposed in the Engineer’s Report, is proportional to and no greater than the special benefits conferred on such lot or parcel from the maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer’s Report; and

WHEREAS, after notice by mail to the record owner of all lots and parcels within the District Zone No. 01, as shown in the last equalized assessment roll of the County of Kings, the

State Board of Equalization assessment roll or as known to the City Clerk, as required by Streets & Highways Code Section 22588 and Government Code Section 53753, the City Council conducted a public hearing and heard and considered all objections and protests to the proposed assessments; and, at the conclusion thereof, the City Clerk tabulated all assessment ballots submitted and not withdrawn in support of or in opposition to the proposed increased assessment, and announced the results; and

WHEREAS, the City Council has determined, based on such ballot tabulation, that a majority protest to the proposed increased assessment within District Zone No. 01 does not exist, in that the assessment ballots submitted and not withdrawn in favor of the proposed increased assessment exceed the assessment ballots submitted and not withdrawn in opposition; and

WHEREAS, the City Council has further determined that all of the property owners within District Zone No. 01 either have consented to the increased assessment proposed for the 2018-2019 fiscal year or have failed to file a majority protest against the proposed increased assessment in the manner provided by law;

THEREFORE, the City Council of the City of Lemoore resolves, finds and determines as follows:

SECTION 1. The foregoing recitals are true and correct.

SECTION 2. The public hearing on the increased annual assessment therein, commencing with 2018-2019 fiscal year, was noticed and held in accordance with law.

SECTION 3. The increased annual assessments on all lots and parcels within the District Zone No. 01 for fiscal year 2018-2019, as described in the Resolution of Intention and the Engineer's Report, are hereby ordered.

SECTION 4. This resolution shall take effect immediately upon adoption.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 15th day of May 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



City of Lemoore Landscape and Lighting Maintenance District No. 1

Engineer's Report Establishment of New/Increased Assessments Zone Nos. 01, 05, 06, 07, 09, 10, and 11 Commencing Fiscal Year 2018/2019

Intent Meeting: March 20, 2018

Zone Nos. 01 and 05 Public Hearing: May 15, 2018

Zone Nos. 06, 07, 09, 10, and 11 Public Hearing: June 5, 2018

**CITY OF LEMOORE
711 W CINNAMON DRIVE
LEMOORE, CA 93245**

**MARCH 2017
PREPARED BY
WILLDAN FINANCIAL SERVICES**

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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore Landscape and Lighting Maintenance District No. 1

Establishment of New/Increased Assessments Zone Nos. 01, 05, 06, 07, 09, 10, and 11

Commencing Fiscal Year 2018/2019

City of Lemoore, Kings County, State of California

As part of the Resolution of Intention packet presented for the consideration of the Lemoore City Council, this Report and the enclosed budgets, diagrams and descriptions outline the new or increased ("new/increased") assessments proposed to be levied for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 within Landscape and Lighting Maintenance District No. 1 ("District") in the City of Lemoore commencing in Fiscal Year 2018/2019. The proposed new/increased assessments are deemed necessary to adequately maintain the improvements that provide special benefits to properties within each respective Zone. The boundaries of each Zone include each lot, parcel, and subdivision of land that will receive a special benefit from the proposed improvements to be provided, as the same existed at the time of the passage of the Resolution of Intention and described herein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within Zone Nos. 01, 05, 06, 07, 09, 10, and 11 of the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2018.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Lemoore

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Richard Kopecky
R. C. E. # 16742

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Introduction

The City of Lemoore ("City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIII D ("California Constitution") annually levies and collects special assessments for the City's maintenance assessment district designated as:

Landscape and Lighting Maintenance District No. 1

(hereafter referred to as "District" or "LLMD") to fund in whole or in part the maintenance and operation of local landscaping improvements that provide special benefits to properties within the District.

In accordance with the 1972 Act, the District utilizes benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefit to properties within that Zone.

As of Fiscal Year 2017/2018 the District was comprised of the following Zones and developments:

Zone 01 - Westfield Park/Windsor Court/Cambridge Park

Zone 03 - Silva Estates 1-9

Zone 05 - Wildflower Meadows

Zone 06 - Capistrano

Zone 07 - Silverado Estates

Zone 08 - County Club Villas and the Greens (08A and 08B)

Zone 9 - Manzanita at Lemoore 1-3 and La Dante Rose Subdivision

Zone 10 - Avalon Phases 1-3

Zone 11 - Self Help

Zone 12 - Summerwind and College Park

Zone 13 - Covington Place

In Fiscal Year 2016/2017, the City conduct a comprehensive review, analysis and evaluation of the District improvements, benefit zones, and budgets as part of an overall effort to clarify and ensure that the annual District assessments reflect the special benefits properties receive from the improvements provided and that those assessments are consistent with the provisions of the Landscape and Lighting Act of 1972 and the substantive provisions of the California Constitution Article XIII D. In addition to creating a more comprehensive and detailed Engineer's Report, various Zones including Zone Nos. 01, 05, 06, 07, 09, 10, and 11 were identified as Zones for which the authorized maximum assessments and assessment revenues were insufficient to fully fund the estimated ongoing annual maintenance costs for those Zones at an appropriate service level, in part because the existing authorized maximum assessments do not include any type of inflationary adjustment (Assessment Range Formula for the maximum assessments).

This Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval

of the improvements and services to be provided specifically within the local landscaping zone of benefit ("Zone) identified as Zone Nos. 01, 05, 06, 07, 09, 10, and 11; and the levy and collection of the proposed new/increased annual assessments related thereto to fund the costs and expenses required to service and maintain designated improvement areas within each Zone that provide special benefits to the parcels within those Zones commencing in Fiscal Year 2018/2019.

Annually, the City establishes the District's assessments for each District Zone based on the special benefits received by the properties in that Zone and the associated net Total Eligible Special Benefit Expenses resulting from an estimate of the costs to maintain, operate and service the improvements in those Zones in conjunction with available revenues including fund balances, general benefit contributions, additional City contributions, and current assessment limits. Over the last several years, the budgeted net Total Eligible Special Benefit Expenses for these nine Zones, (Total Annual Expenses minus the City funded General Benefit Expenses), has exceeded the amount that can be collected from annual assessments at the currently authorized maximum assessment rate established for each Zone. As a result, in recent years, budget adjustments have been made that may have included eliminating or reducing the amounts to be collected for capital improvement projects and/or operational reserves; implementation of service reductions, and at the discretion City Council, temporarily providing additional City funding to support the improvements.

To fully fund the existing landscape improvement areas that are considered special benefits to properties in these nine Zones, the City Council has determined that it is appropriate and in the public's best interest to propose new/increased assessments that address the estimated special benefit improvement costs associated with the improvements in each Zone including, but not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District and Zones; and the collection of funds for operational reserves and/or for periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act.

This Report outlines the improvements, and the proposed assessments to be levied for the special benefits the properties will receive from the maintenance and servicing of the landscaping improvements within these nine Local Landscaping Zones (Zone Nos. 01, 05, 06, 07, 09, 10, and 11) for Fiscal Year 2018/2019. The annual assessments (new/increased assessments) proposed to be levied on properties within these nine Zones as described herein will provide a funding source for the continued operation and maintenance of landscaping improvements that provide special benefits to the properties within the Zone.

The net annual cost to provide the improvements in Zone Nos. 01, 05, 06, 07, 09, 10, and 11 are based on the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from the various Zone improvements. The net special benefit cost of providing those improvements and services are allocated to the benefiting properties within each Zone using a weighted method of apportionment (refer to Assessment Methodology in Part II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the Zone/District improvements and services.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Orange County Assessor's Office. The Orange County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

Ballot Proceedings

Pursuant to the provisions of Article XIID, Section 4 of the California Constitution, the City shall conduct a property owner protest ballot proceeding (referred to as "Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments and written protests regarding the levy of the proposed new/increased assessments. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists:

"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."

After completion of the ballot tabulation, the City Council will confirm the results of the balloting for each affected Zone. If majority protest exists for the proposed new/increased Zone assessment, further proceedings to implement the proposed new/increased assessment for that Zone shall be abandoned at this time. However, the City Council may continue to levy and collect annual assessments for the improvements provided in that Zone or Zones, at an assessment rate less than or equal to the previously approved maximum assessment rate adopted by the City Council.

If tabulation of the ballots indicate that majority protest does not exist for the proposed new/increased Zone assessments and the assessment range formula presented and described herein, the City Council may approve and adopt the new/increased assessments for such Zone or Zones and adopt this Report (as submitted or amended to remove the Zone or Zones which had a majority protest), approve the assessment diagrams (as submitted or amended), order the improvements to be made; and confirm the new/increased assessments so approved. In such case, the assessments as approved shall by reference be made part of and incorporated into the "Engineer's Annual Report Fiscal Year 2018/2019" for the District. The new/increased assessments as approved and adopted along with other applicable District Zone assessments shall be submitted to the Kings County Auditor/Controller for inclusion on the Fiscal Year 2018/2019 property tax roll for each affected parcel.

Each subsequent fiscal year, an engineer's annual levy report for the District shall be prepared and presented to the City Council to address any proposed changes to the District or Zones, as well as any proposed changes to the improvements, budgets and assessments for that fiscal year. The City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of annual assessments. If in any fiscal year, the proposed annual assessments for the District and specifically those assessments described herein, exceed the authorized maximum assessments (incorporating and applicable inflationary adjust), such assessments would be considered a new or increased assessment and must be confirmed through a mailed property owner protest ballot proceeding for the affected parcels before such a new or increased assessment may be imposed.

Report Content

This Report has been prepared in connection with the proposed new/increased assessments (maximum assessments) for the parcels within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, to be established herein for Fiscal Year 2018/2019, pursuant to a resolution of the City Council and consists of five (5) parts:

Part I - Plans and Specifications:

Contains a general description of the District and Zones, and specifically addresses the improvements that provide special benefits to the parcels within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, which may include, but not limited to local landscaping, streetlights, and related amenities, services, and facilities authorized pursuant to the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the improvements in relationship to the properties in each Zone is provided in the Zone Diagrams contained in Part IV of this Report. The detailed plans and specifications for the improvements for the District and specifically, Zone Nos. 01, 05, 06, 07, 09, 10, and 11, are on file in the Public Works Department of the City of Lemoore and by reference are made part of this Report.

Part II - Method of Apportionment:

Outlines the special and general benefits associated with the improvements to be provided within Zone Nos. 01, 05, 06, 07, 09, 10, and 11, and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received.

Part III - Estimate of Costs

Identifies the estimated annual funding costs (Budgets) required for the maintenance and operation of the improvements in each Zone (Zone Nos. 01, 05, 06, 07, 09, 10, and 11), including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. These budgets establish the maximum assessments to be approved by the property owner(s) of record within each Zone as part of the Ballot Proceeding.

This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that will provide for an annual adjustment to the maximum assessment rates, which establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

Part IV - Zone Diagrams

Based on the improvements to be provided and maintained as part of Zone Nos. 01, 05, 06, 07, 09, 10, and 11 (refer to Part I - Plans and Specifications) and the proportional benefits established herein (refer to Part II - Method of Apportionment), an Assessment Diagram for each of the Zones has been established and presented in this section of the Report. The lines and dimensions of each lot, parcel, and subdivision of land contained in these diagrams are inclusive of all parcels listed in "Part V – Assessment Roll" of this Report and the corresponding County Assessor's Parcel Maps for said parcels as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11.

Part V - Assessment Roll:

A listing of the proposed new assessment amounts for parcels within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11. The "Balloted Maximum Assessment" amount for each parcel represents that parcel's proposed new maximum assessment amount commencing in fiscal year 2018/2019 and is based on the parcel's calculated proportional special benefit as outlined in "Part II - Method of Apportionment", and calculated assessment rates established by the budgets in "Part III - Estimate of Costs". Assuming the proposed new/increased maximum assessments are approved and adopted, the assessment amounts identified as the "FY 2018/2019 Estimated Assessment" represent the anticipated assessment amounts to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019. However, the actual assessment amounts to be levied and collected for Fiscal Year 2018/2019 may be adjusted, approved and adopted by the City Council together with the assessments for the other LLMD Zones as part of the annual assessment process for Fiscal Year 2018/2019.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Engineer's Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Engineer's Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Part I - Plans and Specifications

The purpose of the District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, neighborhood parks, public street lighting, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Lemoore for which the City, through the District maintains these local improvements and related amenities installed in connection with the development of those properties and for the benefit of those lots or parcels.

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various local and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within those Zones. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing, trail and path surfaces, stamped concrete, pavers, mulch or other hardscapes, irrigation and related electrical equipment and drainage systems, benches, play structures, picnic or other recreational facilities, monuments, signage, ornamental lighting, street lighting, and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services. Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, and neighborhood parks within each respective Zone. These improvements may include, but are not limited to:
 - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - irrigation and drainage systems;
 - structural amenities such as monuments, block walls, retaining walls, or other fencing;
 - hardscapes including mulch, trail and path surfaces, stamped concrete and pavers;
 - recreational amenities within the parks or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems; repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as need and based on available Zone funding.

- Street lighting improvements located in the public right of ways within and on the perimeter of the developments and associated with each Zone, Sub-Zone, and the parcels therein. Street light improvements include energy costs and maintenance of the lighting facilities including, but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials. (Although street lights can be found in the various developments and District Zones, the operation and maintenance of the lights are only funded by District assessments in Zone 08B).

Zones of Benefit

In accordance with the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Zone is associated with specific improvements and/or types of improvements that provide special benefit to properties within that Zone.

For Fiscal Year 2018/2019 the District is comprised of the following Zones and developments:

Zone 01 - Westfield Park, Windsor Court, and Cambridge Park:

Zone 01 is comprised of the development areas referred to as Westfield Park and Windsor Court/Cambridge Park, which includes the eighty (80) multi-family residential unit parcel within the Alderwood Apartments; the fifteen (15) non-residential parcels (17.47 acres) of the Lemoore Plaza Shopping Center; and the five hundred fifty (550) single-family residential parcels within Tract No. 616 (Windsor Court Unit No. 1), Tract No. 640 (Windsor Court Unit No. 2), Tract No. 630 (Cambridge Park), Tract No. 630 (Cambridge Park Unit No. 2), Tract No. 685 (Windsor Court Unit No. 3), Tract No. 686 (Windsor Court Unit No. 4), Tract No. 691 (Cambridge Park Unit No. 3, Phase 1), Tract No. 707 (Windsor Court Unit No. 5, Phase 1), Tract No. 707 (Windsor Court Unit No. 5, Phase 2), and Tract No. 692 (Cambridge Park Unit No. 3, Phase 2).

Note: Tract No. 707 (Windsor Court Unit No. 5, Phase 2) and Tract No. 692 (Cambridge Park Unit No. 3, Phase 2) were previously identified as Zone 2, but were consolidated with the other parcels in Zone 01 into a single Zone in Fiscal Year 2016/2017.

Zone 03 - Silva Estates:

Zone 03 is comprised of the two hundred seventy (270) single-family residential parcels within Tract No. 639 (Silva Estates Unit No. 1), Tract No. 639 (Silva Estates Unit No. 2), Tract No. 666 (Silva Estates Unit No. 3), Tract No. 714 (Silva Estates Unit No. 4), Tract No. 731 (Silva Estates Unit No. 5), Tract No. 748 (Silva Estates Unit No. 6), Tract No. 773 (Silva Estates Unit No. 7), and Tract No. 793 (Silva Estates Unit No. 9); and the nineteen (19) parcels within Tract No. 781 (Silva Estates Unit No. 8) currently comprised of ten (10) developed multi-family residential parcels (4-units each) and nine (9) undeveloped multi-family residential parcels (each to be developed as 4-unit multi-family residential properties).

Zone 05 - Wildflower Meadows:

Zone 05 is comprised of twenty-nine (29) single-family residential parcels within Tract No. 668 (Wildflower Meadows).

Zone 06 - Capistrano:

Zone 06 is comprised of one hundred twenty-six (126) single-family residential parcels within Tract No. 700 (Capistrano Phases 1, 2, 3, and 4).

Zone 07 - Silverado Estates:

Zone 07 is comprised of fifty-three (53) single-family residential parcels within Tract No. 687 (Silverado Estates).

Zone 08 - County Club Villas and the Greens:

Zone 08 is comprised of the development areas referred to as Country Club Villas and the Greens. These two development areas receive special benefits from landscaping improvements that are proportionately shared by all properties in the Zone, but properties in Tract Nos. 758 and 752 also receive special benefits and are assessed for a neighborhood park and street light improvements. Therefore, parcels in Zone 08 are further identified as either Zone 08A or Zone 08B.

Zone 08A is comprised of the one hundred thirty-two (132) single-family residential lots within Tract No. 704 (Country Club Villas Phase 1) and Tract No. 783 (Country Club Villas 2 Phase 1).

Zone 08B is comprised of the one hundred forty (140) single-family residential lots within Tract No. 758 (Phases 1 and 2) and Tract No. 752 (the Greens) which was annexed to Zone 08 in May 2017.

Zone 9 - Manzanita at Lemoore and La Dante Rose Subdivision:

Zone 09 is comprised of one hundred thirty-four (134) single-family residential parcels within Tract No. 369 (Manzanita at Lemoore Phase 1A, Unit No. 2, and Unit No. 3), and Tract No. 763 (La Dante Rose Subdivision).

Zone 10 - Avalon:

Zone 10 is comprised of one hundred fifty-one (151) single-family residential parcels within Tract No. 717 (Avalon Phases 1, 2A, 2B, and 3).

Zone 11 - Self Help:

Zone 11 is comprised of thirty-six (36) single-family residential parcels within Tract No. 656 (Self Help).

Zone 12 - Summerwind and College Park:

Zone 12 is comprised of the development area referred to as Summerwind and College Park, which collectively includes five hundred fifty-two (552) single-family residential parcels within Tract No. 751 (Summerwind Unit 1), Tract No. 739 (College Park Phases 1 and 2), Tract No. 782 (College Park Phase 3), and Tract No. 789 (College Park Phases 4, 5, 6, and 7).

Note: Tract No. 789 (College Park Phase 7) was previously identified as Zone 12A, but was consolidated with the other parcels in Zone 12 into a single Zone in Fiscal Year 2016/2017.

Zone 13 - Covington Place:

Zone 13 is comprised of thirty-three (33) single-family residential parcels within Tract No. 733 (Covington Place).

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone may incorporate various landscaping, street lighting and or local parks that are maintained and serviced for the benefit of real property within the District improvements (Sub-Zone 08B within Zone 08 being the only parcels and developments being assessed for street light improvements). These improvements were either installed in direct connection with the development of properties within each Zone or were installed for the benefit of those properties resulting from property development or potential development of those properties and are considered necessary elements for the development of such properties to their full and best use. In connection with these improvements, the maintenance and servicing of the improvements within each Zone may also include various related appurtenances including, but not limited to block walls, retaining walls or other fencing; trail and path surfaces; stamped concrete, pavers, mulch or other hardscapes; irrigation and related electrical equipment and drainage systems; playground equipment, tables, trash receptacles, benches or other recreational facilities; monuments; signage; ornamental lighting; and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

For Fiscal Year 2017/2018 the District included eleven (11) designated Zones, with Zone 08 having two Sub-Zone (Zone 08A and Zone 08B). The boundaries of each Zone and Sub-Zone is based on the improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements. The following is a brief description and summary of the improvements associated within each of the Zones addressed in this Report, which are being balloted for new or increased assessments. A visual depiction of the location of the landscape improvement areas and Zone boundaries are provided on the District Diagrams provided in Part IV of this Report.

Zone 01

The properties within Zone 01, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 378,692 square feet of landscaping and/or related improvement areas that includes the following:

- 948 square feet of median landscaping (turf with trees) on Bennington Avenue;
- 1,107 square feet of parkway landscaping (turf with trees) on Bennington Avenue;
- 97,075 square feet of open space/greenbelt area between Fallenleaf Drive and Cinnamon Avenue, including approximately 11,245 square feet of trail; and 85,830 square feet of landscaping which is mostly turf, but also includes some plant areas and trees;
- 1,053 square feet of median landscaping (turf with trees) on Brentwood Drive;
- 6,912 square feet of parkway and streetscape side-panel landscaping consisting of shrubs, plants, and/or ground cover with trees on Brentwood Drive;
- 2,557 square feet of parkway and streetscape side-panel landscaping on Coventry Drive, including approximately 1,220 square feet of shrubs, plants, and/or ground cover with trees; and 1,337 square feet of turf with trees;
- 1,433 square feet of median landscaping (turf) on Coventry Drive;

- 760 square feet of streetscape landscaping (shrubs, plants, and/or ground cover with trees) on Devon Drive;
- 15,549 square feet of parkway and streetscape side-panel landscaping on Eton Drive, including approximately 2,717 square feet of shrubs, plants, and/or ground cover with trees; and 12,832 square feet of turf with trees;
- 11,906 square feet of medians on Fallenleaf Drive, including approximately 9,766 square feet of turf with trees; and 2,140 square feet of stamped concrete, pavers, or other hardscape surface located;
- 69,492 square feet of parkway and streetscape side-panel landscaping on Fallenleaf Drive, including approximately 11,275 square feet of turf with trees; and 58,217 square feet of shrubs, plants, and/or ground cover with trees;
- 54,314 square feet of parkway and streetscape side-panel landscaping on Fox Street, including approximately 23,863 square feet of turf with trees; and 30,451 square feet of shrubs, plants, and/or ground cover with trees;
- 21,656 square feet of medians on Fox Street, including approximately 16,865 square feet of turf with trees; and 4,791 square feet of stamped concrete, pavers, or other hardscape surface located;
- 2,604 square feet of parkway landscaping (turf) on Hanover Avenue;
- 731 square feet of median landscaping (turf with trees) on Hill Street;
- 22,302 square feet of parkway and streetscape side-panel landscaping on Liberty Drive, including approximately 8,311 square feet of turf with trees; and 13,991 square feet of shrubs, plants, and/or ground cover with trees located;
- 13,106 square feet of parkway and streetscape side-panel landscaping on N Lemoore Avenue, including approximately 9,188 square feet of turf with trees; and 3,918 square feet of minimally landscaped area with trees;
- 30,215 square feet of parkway and streetscape side-panel landscaping on W Cinnamon Drive, including approximately 15,024 square feet of turf with trees; and 15,191 square feet of shrubs, plants, and/or ground cover with trees; and
- 24,972 square feet of parkway and streetscape side-panel landscaping on W Hanford Armona Road, including approximately 10,995 square feet of turf with trees; and 13,977 square feet of shrubs, plants, and/or ground cover with trees.

Zone 05

The properties within Zone 05, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 8,651 square feet of landscaping and/or related improvement areas that includes the following:

- 8,651 square feet of parkway and streetscape side-panel landscaping on W Cinnamon Drive, including approximately 2,190 square feet of turf; and 6,461 square feet of a mix of shrubs, plants, and turf with trees.

Zone 06

The properties within Zone 06, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 5,071 square feet of landscaping and/or related improvement areas that includes the following:

- 5,071 square feet of parkway and streetscape side-panel landscaping on Bush Place/Barcelona Drive, consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,946 square feet of turf with trees.

Zone 07

The properties within Zone 07, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 22,172 square feet of landscaping and/or related improvement areas that includes the following:

- 2,783 square feet of streetscape landscaping (trees) on Cambria Lane;
- 10,555 square feet of parkway and streetscape side-panel landscaping on S 19th Avenue, including approximately 2,117 square feet of turf with trees; and 8,438 square feet of limited plants or bare ground with trees; and
- 8,834 square feet of parkway and streetscape side-panel landscaping on Silverado Drive, including approximately 3,716 square feet of turf; and 5,118 square feet of shrubs, plants, and/or ground cover with trees.

Zone 09

The properties within Zone 09, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 21,031 square feet of landscaping and/or related improvement areas that includes the following:

- 318 square feet of median landscaping (limited plants or bare ground) on Cinnamon Drive;
- 20,713 square feet of parkway and streetscape side-panel landscaping on E Hanford Armona Road, including approximately 15,095 square feet of a mix of shrubs, plants, and turf with trees; and 5,618 square feet of turf with trees.

Zone 10

The properties within Zone 10, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 70,972 square feet of landscaping and/or related improvement areas that includes the following:

- 2,654 square feet of streetscape landscaping (turf with trees) on Castle Way;
- 32,319 square feet of parkway and streetscape side-panel landscaping on Cinnamon Drive, including approximately 27,788 square feet of shrubs, plants, and/or ground cover with trees; and 4,531 square feet of turf with trees;
- 6,868 square feet of parkway and streetscape side-panel landscaping on Hearth Way, consisting of turf with trees;
- 1,152 square feet of parkway landscaping (turf) on Homestead Way;
- 2,911 square feet of parkway landscaping (shrubs, plants, and/or ground cover with trees) on Welcome Way;

- 25,068 square feet of parkway and streetscape side-panel landscaping on State Hwy 41, including approximately 18,223 square feet of shrubs, plants, and/or ground cover with trees; and 6,845 square feet of turf with trees.

Zone 11

The properties within Zone 11, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 10,611 square feet of landscaping and/or related improvement areas that includes the following:

- 6,015 square feet of parkway and streetscape side-panel landscaping on Cabrillo Street, including approximately 4,654 square feet of turf with trees; and 1,361 square feet minimal landscaped area with trees;
- 4,596 square feet of parkway and streetscape side-panel landscaping on Vine Street, including approximately 1,725 square feet of turf; and 2,871 square feet of minimal landscaped area with trees.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The cost of the proposed improvements in each Zone have been identified and allocated to properties within those Zones based on special benefit, consistent with the requirements of the 1972 Act and the assessment provisions of Proposition 218 (being contained in Article XIII D of the California Constitution). The improvements provided by this District and for which properties are assessed may include local public parks, landscaping, and lighting improvements including related amenities, that were either installed in direct connection with the development of properties within each Zone or were installed for the benefit of those properties as a result of property development or potential development of those properties and were considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments and the designation of Zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

Provisions of the 1972 Act

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Section 22574 provides for zones as follows:

"The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."

Provisions of the California Constitution

In addition to the provisions of the 1972 Act, the Article XIII D of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIII D Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

Article XIII D Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIII D Section 4a defines proportional special benefit assessments as follows:

"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Benefit Analysis

Although street lighting may be included as part of the improvements funded by District assessments in some Zones, street lighting has not historically been included in the improvements and assessment funding for LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11 and the proposed new or increased assessments being proposed in this Report for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 does not include street lighting. Therefore, neither the special or general benefits associated with street lighting improvements are addressed in this Report.

Special Benefits

Landscaping Special Benefit

The ongoing maintenance of landscaped areas within the District as addressed in this Report, provide aesthetic benefits to the properties and a more pleasant environment to walk, drive, live, and/or work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within each respective Zone. These landscape improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of the improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone and/or Sub-Zone (as may be applicable), that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. In some District Zones the landscaped areas may include green space areas (neighborhood parks, greenbelts, open space and/or trails) that may provide a physical buffer between properties, overall open space within a development, and/or recreational areas and that serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. Thus, the maintenance of these landscaped improvements and the related amenities provide particular and distinct benefits to the properties and developments associated with those improvements within each Zone.

General Benefit

Landscaping General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed (both District wide and specifically Zone Nos. 01, 05, 06, 07, 09, 10, and 11), it is evident these improvements were primarily installed in connection with the development of properties therein or are improvements that would otherwise be shared by and required for development of properties in each respective Zone. It is also evident that the maintenance these improvements

and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within the District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from erosion or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Zones. Typically for most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$545 per acre (approximately \$0.0125 per square foot) including medians, parkway and streetscape side panels; less than \$435 per acre (approximately \$0.0100 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$215 per acre (approximately \$0.0050 per square foot) for natural open space areas or other limited access areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped street landscaped areas a rate of \$0.01325 per square foot (\$0.0125 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01050 per square foot (\$0.0100 +5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00525 per square foot (\$0.0050 +5%) is applied to calculate the general benefit costs for the assessed improvements.

Other Landscaping General Benefits

In addition to the general benefit identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefits of the landscape maintenance provided to assessed parcels, for the purposes of calculating proportional benefits, we assume these types of benefits to be general benefits. It is apparent that trees, shrubs, plants, and other vegetation and groundcover reduce dust, debris, and potential water runoff that might otherwise occur if such landscape improvements did not exist. However, it is also recognized that with the regular maintenance of the landscape improvements, the effort and cost to monitor and address these issues are reduced to isolated areas and/or less frequent servicing, and these activities, generally represent less than one percent (1%) of the overall landscape maintenance costs. Therefore, conservatively, we estimate that the costs associated with these indirect and incidental benefits do not exceed one percent (1%) of the annual maintenance expenditures for the landscaping improvements in each Zone. Together with the baseline general benefit costs previously identified, these indirect/incidental

general benefit costs are excluded from the potential assessment funding and together are shown in the budgets (Part III of this Report) as the "Landscaping General Benefit - City Funded".

Based on the general benefits outlined above and the improvement in each Zone, the following table summarizes the estimated general benefit costs calculated for each Zone:

Fiscal Year 2018/2019 Estimated General Benefit Costs

Zone	Landscaping General Benefit	Total General Benefit Cost ⁽¹⁾
Zone 01	\$ (5,306.94)	\$ (5,306.94)
Zone 05	\$ (128.10)	\$ (128.10)
Zone 06	\$ (76.52)	\$ (76.52)
Zone 07	\$ (153.50)	\$ (153.50)
Zone 09	\$ (306.85)	\$ (306.85)
Zone 10	\$ (1,005.65)	\$ (1,005.65)
Zone 11	\$ (94.55)	\$ (94.55)
Total General Benefit	\$ (7,072.10)	\$ (7,072.10)

⁽¹⁾ As with most landscape maintenance costs, the General Benefit Costs shown above may be impacted by inflation and in subsequent fiscal years the General Benefit Cost contributions may be adjusted.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents over 98% of the parcels to be assessed in the District. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. For this District, each parcel is assigned one of the following land use classifications:

Residential Single-Family - This land use classification may include, but is not limited to all subdivided residential tract lots with a single residential unit on the parcel (individual Assessor's Parcel Number) including attached and detached single-family residential units, condominiums or townhomes. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Residential Multi-Family - This land use classification identifies properties that are used for residential purposes, but contain more than a single residential unit on the parcel (parcels with more than one dwelling). These parcels have been assigned a weighted proportional special benefit factor of 1.00 EBU per Unit. Therefore, the EBUs assigned to a multi-residential property is calculated based on the number of dwelling units identified for that parcel.

Residential Vacant Lot - This land use classification is defined as a fully subdivided residential parcel/lot within an approved Tract or subdivision for which the residential unit or units have not been constructed on the parcel (subdivided vacant lot). This land use classification is limited to fully subdivided residential parcels for which the number of residential units to be constructed on the parcel is four (4) units or less. This land use is assessed at 1.00 EBU per parcel.

Planned Residential Subdivision - This land use classification is defined as any property not fully subdivided, but a specific number of proposed lots and/or residential units to be developed on the parcel has been identified as part of an approved Tract Map or Tentative Tract Map. This land use type is assessed at 1.0 EBU per planned (proposed) lot and/or residential unit.

Non-Residential Developed - This land use classification includes developed properties that are identified or zoned for commercial, industrial or other non-residential use which include, but is not limited to commercial uses (such as offices, restaurants, retail stores, parking lots, hotels, and service stations); industrial uses (such as manufacturing, warehousing, and storage facilities); and institutional facilities including hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. These parcels are assigned a weighted proportional special benefit factor of 3.50 EBU per acre, which is the comparable to the average number of single-family residential parcel developed on an acre of land within the City. Therefore, the EBU assigned to each non-residential property is 3.50 EBU per acre (e.g. A 2.50-acre parcel identified as non-residential is assigned 8.75 EBU).

Vacant/Undeveloped - This land use classification is defined as undeveloped property (vacant land) that can be developed (development potential), but a tract map or development plan has not been approved. Although it is recognized that the improvements provided within the various Zones of the District were primarily constructed and installed as the result of property development, it is also recognized that in most cases, these improvements were constructed in part to support the overall development of properties within the District and/or Zone to their full and best use, including undeveloped properties. This land use is assessed at 1.00 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.00 EBU.

Exempt - Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, rights-of-ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also exempt from assessment are utility rights-of-ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or developed independent of an adjacent parcel. It has been determined that these types of properties receive no direct benefit from the improvements and receive no special benefit or general benefits from the operation and maintenance of the District improvements.

Special Case - In many assessment districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefit received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefit compared to other properties that receive special benefits from the improvements.

A summary of the applied Equivalent Benefit Units (EBUs) for the various land use classifications within the District is shown in the following table:

Land Use Classification	Equivalent Benefit Unit Formula
Residential Single-Family	1.00 EBU per Parcel/Lot
Residential Multi-Family	1.00 EBU per Unit
Residential Vacant Lot	1.00 EBU per Parcel/Lot
Planned Residential Subdivision	0.50 EBU per Lot/Unit
Non-Residential Developed	3.50 EBU per Acre
Vacant/Undeveloped	1.00 EBU per Acre (Minimum 1.00 EBU)
Exempt	0.00 EBU per Parcel

Equivalent Benefit Unit Summary

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to each of the Zones addressed in this Report and being balloted for new or increased assessments:

Zone 01

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	550	550	550.00	550.000
Residential Multi-Family	1	1	80.00	80.000
Non-Residential Developed	15	15	17.47	61.145
Exempt	24	-	6.29	-
Totals	590	566	653.76	691.145

Zone 05

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	29	29	29.00	29.000
Exempt	3	-	0.15	-
Totals	32	29	29.15	29.000

Zone 06

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	126	126	126.00	126.000
Exempt	1	-	0.07	-
Totals	127	126	126.07	126.000

Zone 07

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	53	53	53.00	53.000
Exempt	3	-	0.36	-
Totals	56	53	53.36	53.000

Zone 09

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	134	134	134.00	134.000
Exempt	5	-	0.41	-
Totals	139	134	134.41	134.000

Zone 10

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	151	151	151.00	151.000
Exempt	8	-	1.53	-
Totals	159	151	152.53	151.000

Zone 11

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	36	36	36.00	36.000
Exempt	2	-	1.44	-
Totals	38	36	37.44	36.000

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

$$\text{Total Annual Expenses} - \text{General Benefit Expenses} = \text{Total Eligible Special Benefit Expenses}$$

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehab-Renovation Funding", represents an adjustment (reduction) in the amount to be collected for "Total Rehab-Renovation Funding" that was budgeted as part of the Total Annual Expenses. (This does not include the amount budgeted for Planned Capital Expenditures).
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two. If the City provides an additional City Contribution to support the operation and maintenance for a given fiscal year, that contribution may be carried forward as a deficit applied to the Beginning Fund Balance in the next fiscal year.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

$$\text{Eligible Special Benefit Expenses} \pm \text{Funding Adjustments/Contributions} = \text{Balance to Levy}$$

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

Annual Inflationary Adjustment (Assessment Range Formula)

The previously approved maximum assessment rates for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 are fixed maximum assessment rates that do not include an inflationary adjustment. However, as part of these proceedings, the proposed new assessments described in this Report for each Zone and for which property owners are being balloted, includes an inflationary adjustment described below.

Pursuant to Article XIID of the California Constitution (Proposition 218), any "new or increased assessments" require certain noticing and balloting requirements. However, Government Code Section 54954.6(a) provides that a "new or increased assessment" does not include "an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition of a new or increased assessment is reaffirmed in the Proposition 218 Omnibus Implementation Act, Government Code Section 53753.5.

For Zone Nos. 01, 05, 06, 07, 09, 10, and 11 the inflationary adjustment (assessment range formula) provides for the proposed Fiscal Year 2018/2019 maximum assessments (initial maximum assessment rates) established herein to be increased by a fixed 3.0% annual inflationary adjustment (Assessment Range Formula) which is consistent with the above-referenced Government Code sections.

The adoption of the maximum assessment rates and the Assessment Range Formula does not mean that the annual assessments will necessarily increase each fiscal year nor does it absolutely restrict the assessments to the annually adjusted maximum assessment rates. Although the maximum assessment rates that may be levied shall be increased by 3.0% each fiscal year, the actual amount to be assessed will be based on the Balance to Levy for that fiscal year. If the calculated assessment is less than the adjusted maximum assessment, then the calculated assessment may be approved by the City Council for collection. If the calculated assessment (based on the proposed budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through another protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from the City to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by an assessment rate less than or equal to the adjusted maximum assessment rate authorized for that fiscal year.

If the new or increased maximum assessment rates presented herein including the Assessment Range Formula (3.0% annual adjustment) are approved as part of the protest ballot proceedings and adopted by the City Council, the inflationary adjustment described above will be applied commencing in Fiscal Year 2019/2020, and shall be applied in each subsequent fiscal year unless the City Council formally suspends its application.

Part III - District Budgets

The budgets and maximum assessment rates outlined on the following page for LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, are based on the City's estimate of the expenses and related funding deemed appropriate and necessary to fully support the ongoing operation, maintenance and servicing of the District improvements for each Zone as identified in Part I of this Report. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. These budgets establish the proposed new maximum assessment rates for Fiscal Year 2018/2019 to be approved by the property owner(s) of record within each Zone as part of the Ballot Proceeding. Although the budget presented for each Zone, establishes the maximum assessment rate being balloted ("Balloted Maximum Assessment Rate per EBU") and the calculated assessment rate for Fiscal Year 2018/2019 ("Assessment per EBU FY 2018/2019"), the actual assessment to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019 may be revised as part of the Fiscal year 2018/2019 annual engineer's report for the entire District which will be prepared and presented to the City Council for approval prior to the annual levy of the District assessments for Fiscal Year 2018/2019. However, in no case, shall the Fiscal Year 2018/2019 annual assessment approved for the Zones at that time, exceed the maximum assessment rates presented herein.

Zones 01, 05, & 06 Budgets

BUDGET ITEMS	LLMD Zone 01 Westfield Park, Windsor Court, & Cambridge Park	LLMD Zone 05 Wildflower Meadows	LLMD Zone 06 Capistrano
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Maintenance	\$ 54,333	\$ 1,242	\$ 791
Tree Maintenance	2,527	68	47
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	65,648	1,828	971
Appurtenant Improvements or Services	\$ 543	\$ 12	\$ 8
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 123,052	\$ 3,151	\$ 1,817
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Total Rehabilitation/Renovation Funding	\$ 8,914	\$ 211	\$ 141
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 8,914	\$ 211	\$ 141
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 6,333	\$ 162	\$ 94
Annual Administration Expenses	10,830	460	1,997
TOTAL INCIDENTAL EXPENSES	\$ 17,163	\$ 621	\$ 2,091
TOTAL ANNUAL EXPENSES	\$ 149,130	\$ 3,984	\$ 4,048
GENERAL BENEFIT EXPENSES			
Landscaping General Benefit — City Funded	(5,307)	(128)	(77)
TOTAL GENERAL BENEFIT EXPENSES	\$ (5,307)	\$ (128)	\$ (77)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 143,823	\$ 3,856	\$ 3,972
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 143,823	\$ 3,856	\$ 3,972
DISTRICT STATISTICS			
Total Parcels	590	32	127
Assessed Parcels	566	29	126
Equivalent Benefit Units (EBU)	691.145	29.000	126.000
Previously Adopted Maximum Assessment Rate	\$135.00	\$62.32	\$15.78
Assessment Per EBU FY 2018/2019	\$208.10	\$132.96	\$31.54
Balloted Maximum Assessment Rate Per EBU	\$209.00	\$133.00	\$32.00
Balloted Amount	\$ 144,449.33	\$ 3,857.00	\$ 4,032.00
FUND BALANCE			
Estimated Beginning Fund Balance	\$ (216,107)	\$ (24,288)	\$ (11,913)
Operational Reserve & Rehabilitation Funding Collected	15,247	373	235
Estimated Ending Fund Balance	\$ (200,859)	\$ (23,915)	\$ (11,678)

Zones 07, 09, 10, & 11 Budgets

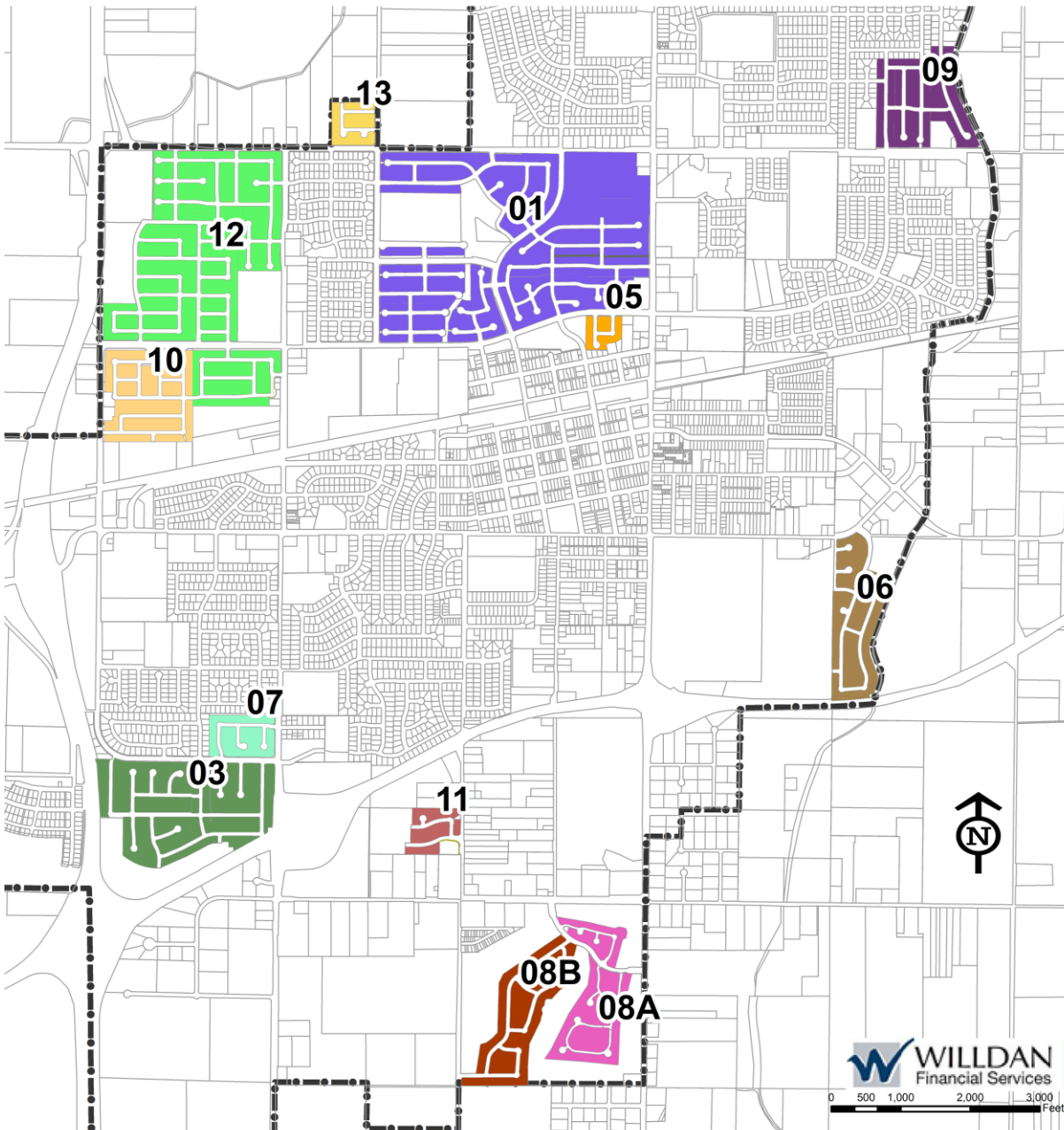
BUDGET ITEMS	LLMD Zone 07 <small>Silverado Estates</small>	LLMD Zone 09 <small>Manzanita at Lemoore & La Dante Rose</small>	LLMD Zone 10 <small>Avalon</small>	LLMD Zone 11 <small>Self Help</small>
ANNUAL OPERATION & MAINTENANCE EXPENSES				
Landscape Maintenance	\$ 1,780	\$ 3,034	\$ 9,097	\$ 1,000
Tree Maintenance	86	159	518	54
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	1,965	4,290	12,907	1,521
Appurtenant Improvements or Services	\$ 18	\$ 30	\$ 91	\$ 10
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 3,849	\$ 7,514	\$ 22,613	\$ 2,585
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES				
Total Rehabilitation/Renovation Funding	\$ 305	\$ 509	\$ 1,557	\$ 166
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 305	\$ 509	\$ 1,557	\$ 166
INCIDENTAL EXPENSES				
Operational Reserves (Collection)	\$ 200	\$ 386	\$ 1,158	\$ 133
Annual Administration Expenses	840	2,123	2,393	570
TOTAL INCIDENTAL EXPENSES	\$ 1,040	\$ 2,509	\$ 3,551	\$ 703
TOTAL ANNUAL EXPENSES	\$ 5,193	\$ 10,531	\$ 27,720	\$ 3,454
GENERAL BENEFIT EXPENSES				
Landscaping General Benefit — City Funded	(153)	(307)	(1,006)	(95)
TOTAL GENERAL BENEFIT EXPENSES	\$ (153)	\$ (307)	\$ (1,006)	\$ (95)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 5,040	\$ 10,225	\$ 26,715	\$ 3,360
FUNDING ADJUSTMENTS				
Reserve Fund Transfer/Deduction	-	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 5,040	\$ 10,225	\$ 26,715	\$ 3,360
DISTRICT STATISTICS				
Total Parcels	56	139	159	38
Assessed Parcels	53	134	151	36
Equivalent Benefit Units (EBU)	53.000	134.000	151.000	36.000
Previously Adopted Maximum Assessment Rate	\$78.22	\$46.62	\$125.76	\$53.32
Assessment Per EBU FY 2018/2019	\$95.10	\$76.32	\$176.92	\$93.34
Balloted Maximum Assessment Rate Per EBU	\$96.00	\$77.00	\$177.00	\$94.00
Balloted Amount	\$ 5,088.00	\$ 10,318.00	\$ 26,727.00	\$ 3,384.00
FUND BALANCE				
Estimated Beginning Fund Balance	\$ (47,054)	\$ 10,358	\$ (55,957)	\$ (29,231)
Operational Reserve & Rehabilitation Funding Collected	505	895	2,715	299
Estimated Ending Fund Balance	\$ (46,549)	\$ 11,252	\$ (53,242)	\$ (28,932)

Part IV - Zone Diagrams

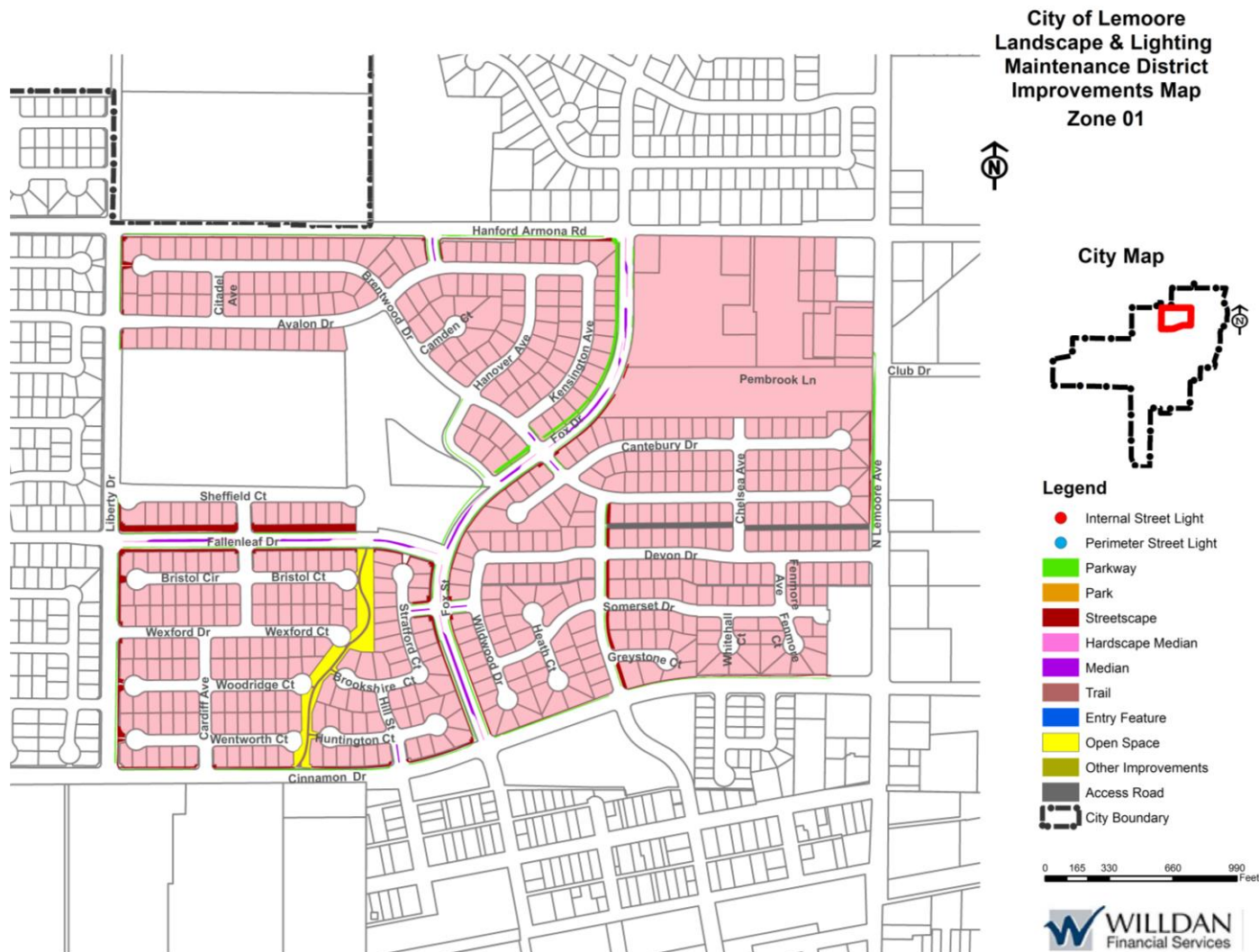
The Fiscal Year 2017/2018 District Diagrams showing the boundaries of all Zones within the Lemoore Landscape and Lighting Maintenance District No. 1 are on file in the office of the City Public Works Department and the City Clerk, and by reference herein are made part of this Report. The boundaries of Zone Nos. 01, 05, 06, 07, 09, 10, and 11 and the parcels therein are depicted in the following Diagrams for each Zone. In addition to depicting the boundaries of the Zones, the diagrams also show the general location and extent of the improvements within each Zone. All lots, parcels and subdivisions of land within the boundaries of Zone Nos. 01, 05, 06, 07, 09, 10, and 11 as depicted by these diagrams, shall be dictated by the lines and dimensions of those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps and by reference these maps are incorporated herein and made part of this Report, including all subsequent lot-line adjusts and/or parcel changes made thereto by the Kings County Assessor's Office. These Diagrams along with the Assessment Roll incorporated in Part V of this Report constitute the Assessment Diagram for each Zone for Fiscal Year 2018/2019.

District Zone Overview

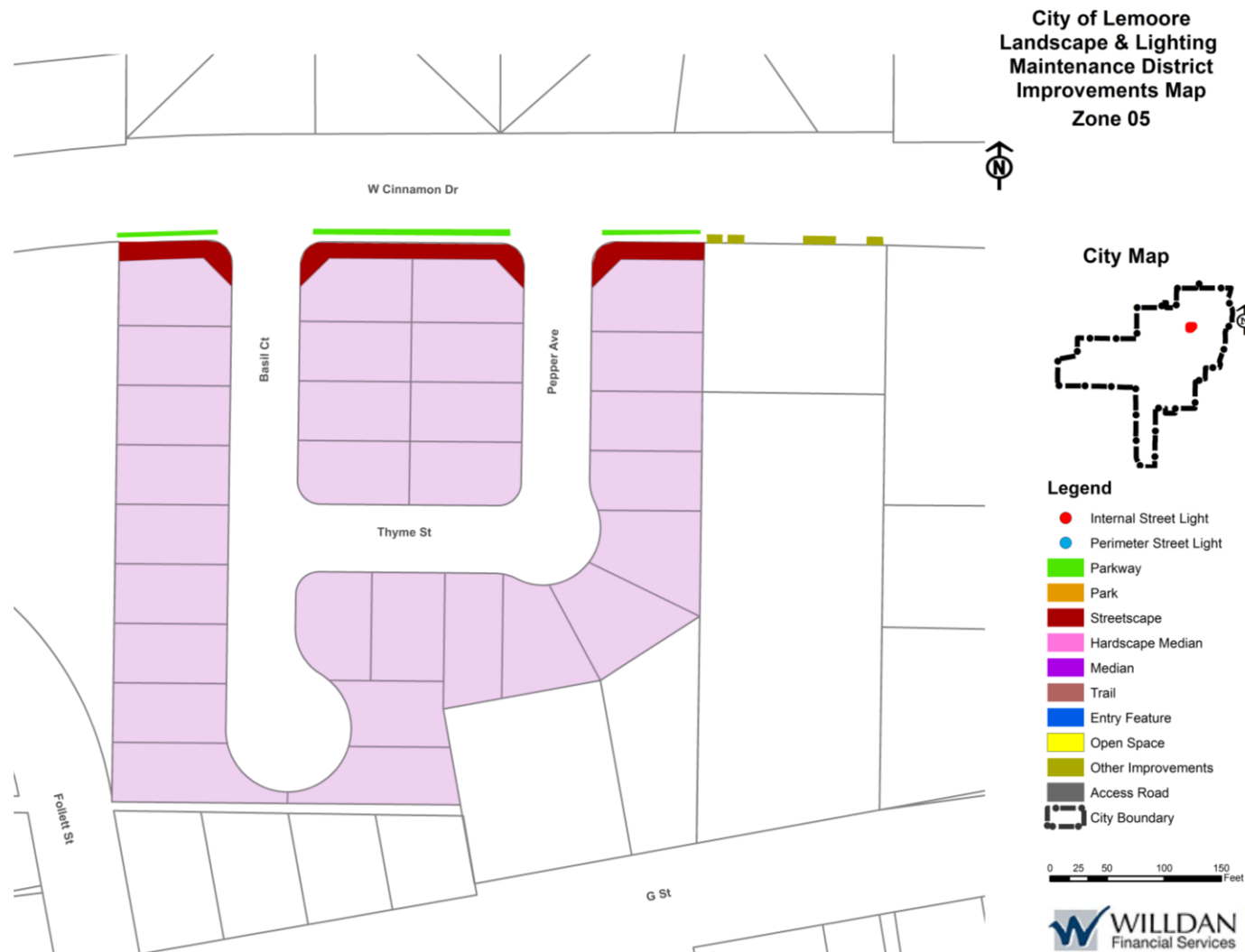
**City of Lemoore
Landscape & Lighting
Maintenance District No. 1
Zones 01-13**



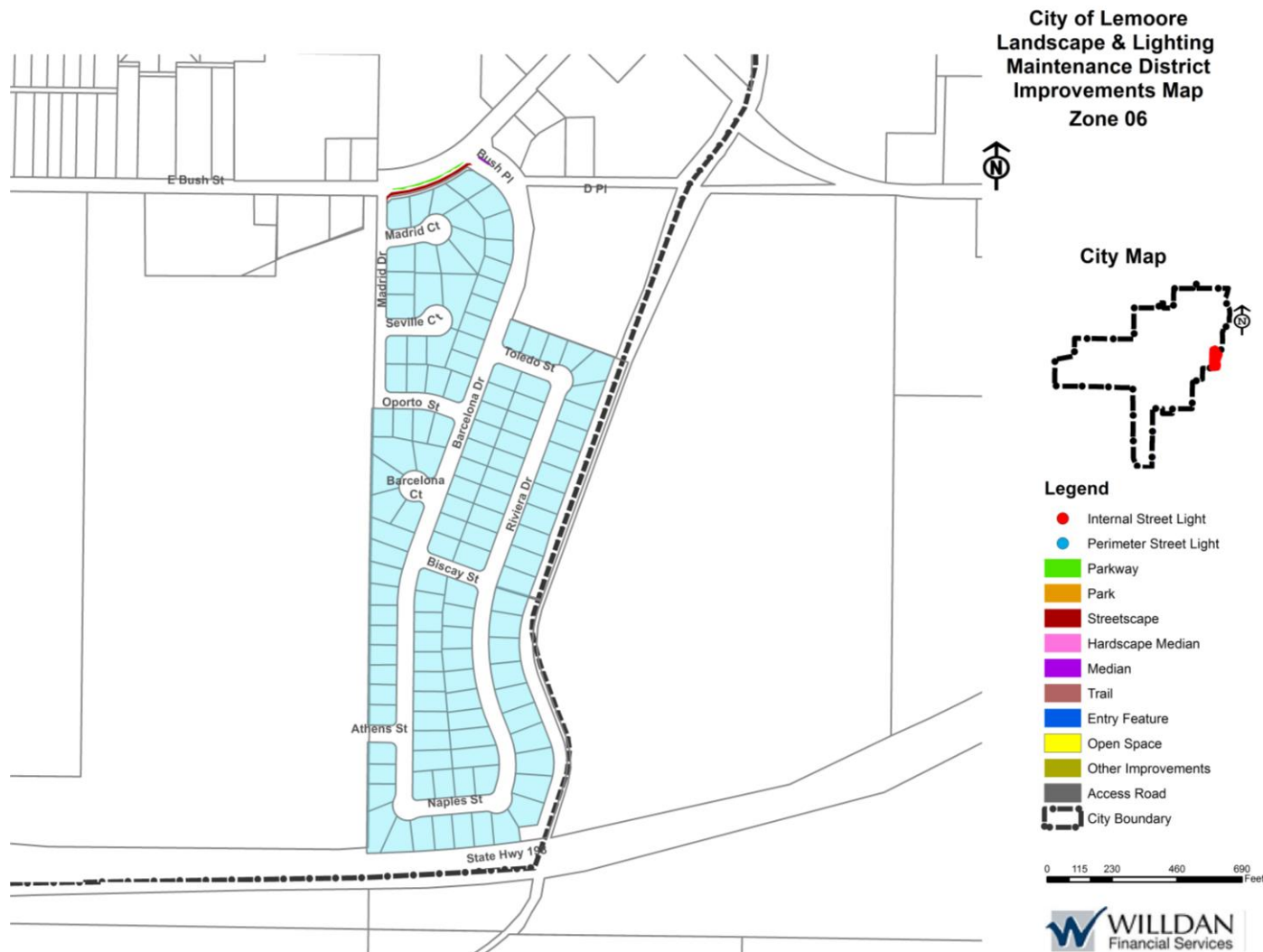
Zone 01 Diagram



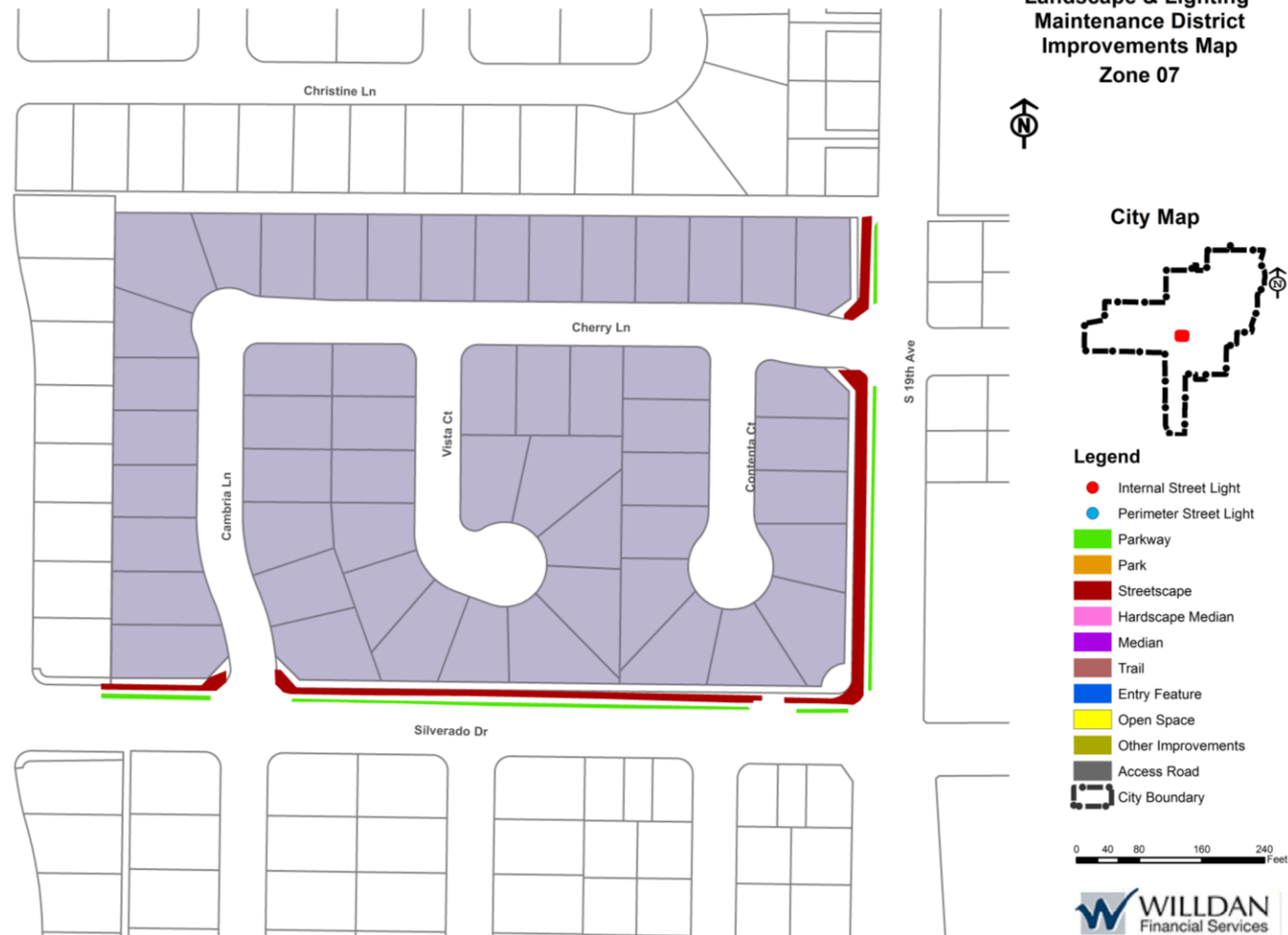
Zone 05 Diagram



Zone 06 Diagram



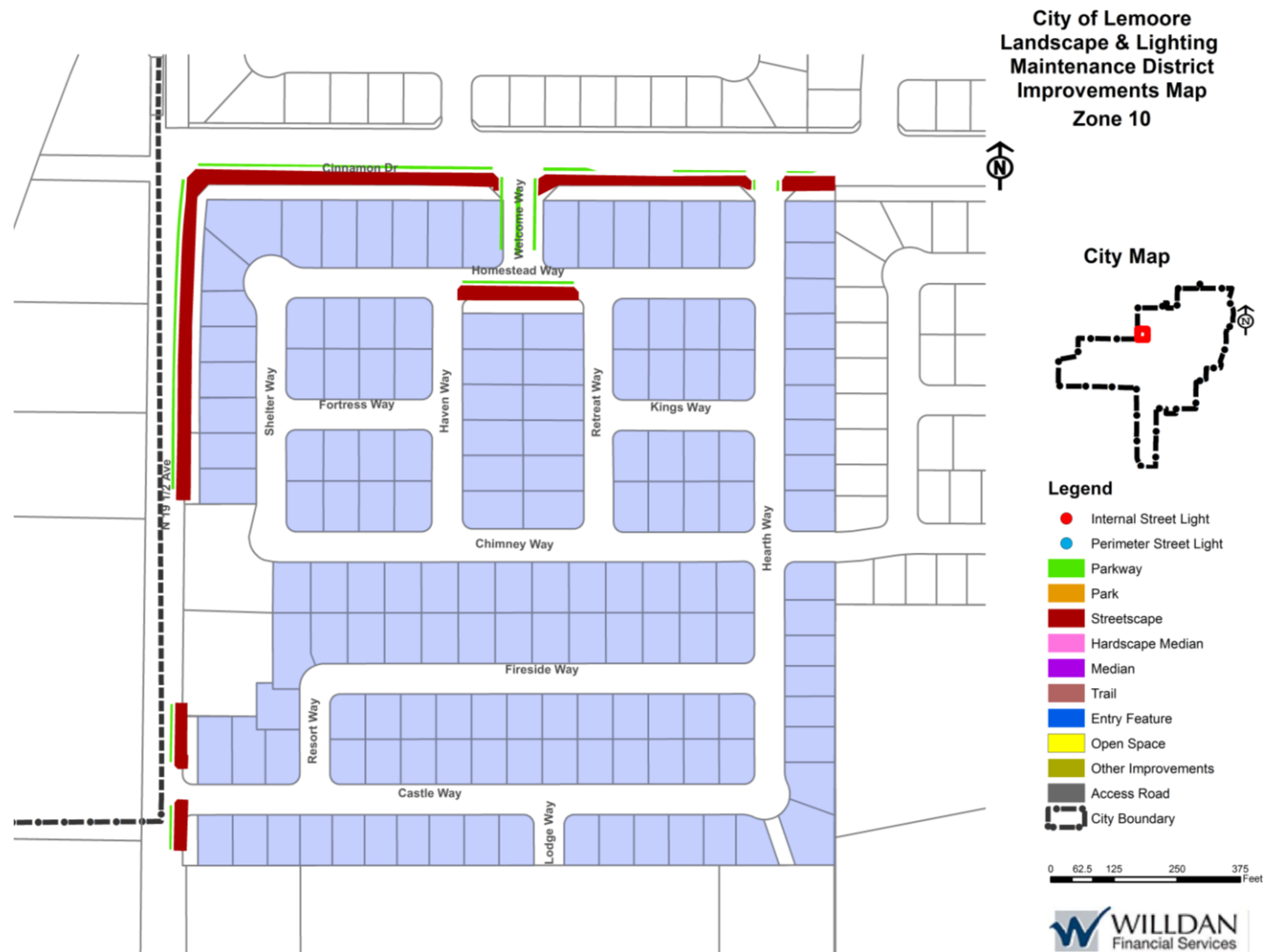
Zone 07 Diagram



Zone 09 Diagram



Zone 10 Diagram



Zone 11 Diagram



Part V - Assessment Rolls

The following Assessment Roll identifies each lot or parcel within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, along with the Fiscal Year 2018/2019 maximum assessment amount (Balloted Assessment Amount) and proposed assessment amount for Fiscal Year 2018/2019. The parcel(s) listed on the Assessment Roll corresponds to the Assessor's Parcel Number(s) shown on the County Assessor's Roll and illustrated on the County Assessor's Parcel Number Maps (APN maps) at the time this Report was prepared and shall incorporate all subsequent parcel changes, lot-line adjustments, and subdivisions of land identified by the Kings County Assessor's Office. These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal Year 2018/2019.

Zone 01 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-360-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-065	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-066	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-067	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-068	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-011	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-370-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-047	01	Exempt	-	\$0.00	\$0.00
021-370-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-049	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-370-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-065	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-066	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-067	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-068	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-069	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-070	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-071	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-072	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-073	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-074	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-075	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-076	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-077	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-078	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-079	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-080	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-081	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-082	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-083	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-084	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-085	01	Exempt	-	\$0.00	\$0.00
021-370-086	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-087	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-370-088	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-089	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-090	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-091	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-092	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-093	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-094	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-095	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-096	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-097	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-098	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-099	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-100	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-101	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-102	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-103	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-380-001	01	Non-Residential Developed	2.030	\$424.27	\$422.44
021-380-002	01	Non-Residential Developed	26.635	\$5,566.72	\$5,542.74
021-380-003	01	Non-Residential Developed	2.415	\$504.74	\$502.56
021-380-004	01	Non-Residential Developed	2.660	\$555.94	\$553.54
021-380-005	01	Non-Residential Developed	13.405	\$2,801.65	\$2,789.58
021-380-006	01	Non-Residential Developed	1.050	\$219.45	\$218.50
021-380-007	01	Non-Residential Developed	1.470	\$307.23	\$305.90
021-380-010	01	Non-Residential Developed	1.505	\$314.55	\$313.19
021-380-011	01	Non-Residential Developed	1.050	\$219.45	\$218.50
021-380-012	01	Non-Residential Developed	0.420	\$87.78	\$87.40
021-380-013	01	Non-Residential Developed	1.050	\$219.45	\$218.50
021-380-014	01	Non-Residential Developed	2.695	\$563.26	\$560.82
021-380-015	01	Non-Residential Developed	2.240	\$468.16	\$466.14
021-380-016	01	Non-Residential Developed	1.820	\$380.38	\$378.74
021-380-017	01	Non-Residential Developed	0.700	\$146.30	\$145.67
021-380-018	01	Residential Multi-Family	80.000	\$16,720.00	\$16,648.00
021-470-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-006	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-470-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-044	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-470-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-037	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-480-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-033	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-490-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-001	01	Exempt	-	\$0.00	\$0.00
021-510-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-003	01	Exempt	-	\$0.00	\$0.00
021-510-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-007	01	Exempt	-	\$0.00	\$0.00
021-510-008	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-510-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-021	01	Exempt	-	\$0.00	\$0.00
021-510-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-032	01	Exempt	-	\$0.00	\$0.00
021-510-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-042	01	Exempt	-	\$0.00	\$0.00
021-510-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-046	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-510-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-054	01	Exempt	-	\$0.00	\$0.00
021-530-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-007	01	Exempt	-	\$0.00	\$0.00
021-530-008	01	Exempt	-	\$0.00	\$0.00
021-530-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-031	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-530-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-035	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-580-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-048	01	Exempt	-	\$0.00	\$0.00
021-580-049	01	Exempt	-	\$0.00	\$0.00
021-580-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-001	01	Exempt	-	\$0.00	\$0.00
021-600-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-009	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-600-010	01	Exempt	-	\$0.00	\$0.00
021-600-011	01	Exempt	-	\$0.00	\$0.00
021-600-012	01	Exempt	-	\$0.00	\$0.00
021-600-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-021	01	Exempt	-	\$0.00	\$0.00
021-600-022	01	Exempt	-	\$0.00	\$0.00
021-600-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-047	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-600-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-062	01	Exempt	-	\$0.00	\$0.00
021-600-063	01	Exempt	-	\$0.00	\$0.00
021-600-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-065	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-066	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-067	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-068	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-069	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-070	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-071	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-072	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-073	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-074	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-075	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-076	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-077	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-078	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-079	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-080	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-081	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-082	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-083	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-084	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-085	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-600-086	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-087	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-088	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-089	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-090	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-015	01	Exempt	-	\$0.00	\$0.00
021-610-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-033	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-610-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-036	01	Exempt	-	\$0.00	\$0.00
021-610-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-055	01	Exempt	-	\$0.00	\$0.00
Totals			691.145	\$144,449.33	\$143,827.22

Zone 05 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-360-018	05	Exempt	-	\$0.00	\$0.00
021-360-019	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-020	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-021	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-022	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-023	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-024	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-027	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-028	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-029	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-030	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-031	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-032	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-033	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-034	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-035	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-036	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-037	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-038	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-039	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-040	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-041	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-042	05	Exempt	-	\$0.00	\$0.00
021-360-043	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-044	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-045	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-046	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-047	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-048	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-049	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-050	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-051	05	Exempt	-	\$0.00	\$0.00
Totals			29.000	\$3,857.00	\$3,855.84

Zone 06 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-050-001	06	Exempt	-	\$0.00	\$0.00
023-050-002	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-003	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-004	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-005	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-006	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-007	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-008	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-009	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-010	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-011	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-012	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-013	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-014	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-015	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-016	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-017	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-018	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-019	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-020	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-021	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-022	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-023	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-024	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-025	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-026	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-027	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-028	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-029	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-030	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-001	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-002	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-003	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-004	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-005	06	Residential Single-Family	1.000	\$32.00	\$31.54

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-060-006	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-007	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-008	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-009	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-010	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-011	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-012	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-013	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-014	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-015	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-016	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-017	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-018	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-019	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-020	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-021	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-022	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-023	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-024	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-025	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-026	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-027	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-028	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-029	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-030	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-031	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-032	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-033	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-034	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-035	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-036	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-037	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-038	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-039	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-040	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-041	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-042	06	Residential Single-Family	1.000	\$32.00	\$31.54

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-060-043	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-044	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-045	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-046	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-002	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-003	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-004	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-005	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-006	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-007	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-008	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-009	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-010	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-011	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-012	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-013	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-014	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-015	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-016	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-017	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-018	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-019	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-020	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-021	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-022	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-023	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-024	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-025	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-026	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-027	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-028	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-029	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-030	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-031	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-032	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-033	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-034	06	Residential Single-Family	1.000	\$32.00	\$31.54

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-070-035	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-036	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-037	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-038	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-039	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-040	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-041	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-042	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-043	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-044	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-045	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-046	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-047	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-048	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-049	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-050	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-051	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-052	06	Residential Single-Family	1.000	\$32.00	\$31.54
Totals			126.000	\$4,032.00	\$3,974.04

Zone 07 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-370-001	07	Exempt	-	\$0.00	\$0.00
023-370-002	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-003	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-004	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-005	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-006	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-007	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-008	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-009	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-010	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-011	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-012	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-013	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-014	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-015	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-016	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-017	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-018	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-019	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-020	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-021	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-022	07	Exempt	-	\$0.00	\$0.00
023-370-023	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-024	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-025	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-026	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-027	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-028	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-029	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-030	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-031	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-032	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-033	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-034	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-035	07	Residential Single-Family	1.000	\$96.00	\$95.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-370-036	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-037	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-038	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-039	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-040	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-041	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-042	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-043	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-044	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-045	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-046	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-047	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-048	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-049	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-050	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-051	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-052	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-053	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-054	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-055	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-056	07	Exempt	-	\$0.00	\$0.00
Totals			53.000	\$5,088.00	\$5,040.30

Zone 09 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-080-053	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-054	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-055	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-056	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-057	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-058	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-059	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-060	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-061	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-062	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-063	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-064	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-065	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-066	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-067	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-068	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-069	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-070	09	Exempt	-	\$0.00	\$0.00
021-080-071	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-072	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-073	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-074	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-075	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-076	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-077	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-078	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-079	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-080	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-081	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-082	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-083	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-084	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-085	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-086	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-087	09	Residential Single-Family	1.000	\$77.00	\$76.32

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-080-088	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-089	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-090	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-091	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-092	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-001	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-002	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-003	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-004	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-005	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-006	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-007	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-008	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-009	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-010	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-011	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-012	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-013	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-014	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-015	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-016	09	Exempt	-	\$0.00	\$0.00
021-170-034	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-035	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-036	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-037	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-038	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-039	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-040	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-041	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-042	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-043	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-044	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-045	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-046	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-047	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-048	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-049	09	Residential Single-Family	1.000	\$77.00	\$76.32

Engineer's Report
Establishment of New or Increased Assessments
LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11
Commencing Fiscal Year 2018/2019

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-170-050	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-051	09	Exempt	-	\$0.00	\$0.00
021-680-001	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-002	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-003	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-004	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-006	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-007	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-008	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-009	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-010	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-011	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-012	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-013	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-014	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-015	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-016	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-017	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-018	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-019	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-020	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-021	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-022	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-023	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-024	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-025	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-026	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-027	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-028	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-029	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-030	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-031	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-032	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-033	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-034	09	Exempt	-	\$0.00	\$0.00
021-680-035	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-036	09	Residential Single-Family	1.000	\$77.00	\$76.32

Engineer's Report
Establishment of New or Increased Assessments
LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11
Commencing Fiscal Year 2018/2019

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-680-037	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-038	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-039	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-040	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-041	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-042	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-043	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-044	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-045	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-046	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-047	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-048	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-049	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-050	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-051	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-052	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-053	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-054	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-055	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-056	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-057	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-058	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-059	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-060	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-061	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-062	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-063	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-064	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-065	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-066	09	Exempt	-	\$0.00	\$0.00
Totals			134.000	\$10,318.00	\$10,226.88

Zone 10 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-440-001	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-002	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-003	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-004	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-005	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-006	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-007	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-008	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-009	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-010	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-011	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-012	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-013	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-014	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-015	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-018	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-019	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-020	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-021	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-022	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-023	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-024	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-025	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-026	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-027	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-028	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-029	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-030	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-031	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-032	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-033	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-034	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-035	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-036	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-037	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-440-038	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-039	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-040	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-041	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-042	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-043	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-044	10	Exempt	-	\$0.00	\$0.00
023-440-045	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-046	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-047	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-048	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-049	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-050	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-051	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-052	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-053	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-054	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-055	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-056	10	Exempt	-	\$0.00	\$0.00
023-440-057	10	Exempt	-	\$0.00	\$0.00
023-440-058	10	Exempt	-	\$0.00	\$0.00
023-440-059	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-060	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-001	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-002	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-003	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-004	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-005	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-006	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-007	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-008	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-009	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-010	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-011	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-012	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-013	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-014	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-550-015	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-016	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-017	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-018	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-019	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-020	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-021	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-022	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-023	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-024	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-025	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-026	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-027	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-028	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-029	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-030	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-031	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-032	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-033	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-034	10	Exempt	-	\$0.00	\$0.00
023-550-035	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-036	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-037	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-038	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-039	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-040	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-041	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-042	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-043	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-044	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-045	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-046	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-047	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-048	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-049	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-050	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-051	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-550-052	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-053	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-054	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-055	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-056	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-057	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-058	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-059	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-060	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-061	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-062	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-001	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-002	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-003	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-004	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-005	10	Exempt	-	\$0.00	\$0.00
023-560-006	10	Exempt	-	\$0.00	\$0.00
023-560-007	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-008	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-009	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-010	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-011	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-012	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-013	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-014	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-015	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-016	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-017	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-018	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-019	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-020	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-021	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-022	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-024	10	Exempt	-	\$0.00	\$0.00
023-560-025	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-026	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-027	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-560-028	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-029	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-030	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-031	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-032	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-033	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-034	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-035	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-036	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-037	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-038	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-039	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-040	10	Residential Single-Family	1.000	\$177.00	\$176.92
Totals			151.000	\$26,727.00	\$26,714.92

Zone 11 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-160-001	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-002	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-003	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-004	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-005	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-006	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-007	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-008	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-009	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-010	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-011	11	Exempt	-	\$0.00	\$0.00
023-160-012	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-013	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-014	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-015	11	Exempt	-	\$0.00	\$0.00
023-160-016	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-017	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-018	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-019	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-020	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-021	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-022	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-023	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-024	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-025	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-026	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-027	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-028	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-029	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-030	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-031	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-032	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-033	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-034	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-035	11	Residential Single-Family	1.000	\$94.00	\$93.34

Engineer's Report
Establishment of New or Increased Assessments
LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11
Commencing Fiscal Year 2018/2019

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-160-036	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-037	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-038	11	Residential Single-Family	1.000	\$94.00	\$93.34
Totals			36.000	\$3,384.00	\$3,360.24



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

Item No: 4-4

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: May 1, 2018 Meeting Date: May 15, 2018

Subject: Public Hearing – Resolution 2018-24 – Landscape and Lighting Maintenance District (LLMD) No. 1, Zone 05 - Ordering Increase of Assessment of Annual Levy for Fiscal Year 2018-2019

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input checked="" type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Hold a public hearing on the increase of assessment of annual levy for LLMD Zone 5. After the public hearing and approval of the property owners, that the Council, by motion, approve Resolution 2018-24 Ordering the Increase of Assessment of Annual Levy for Fiscal Year 2018-2019 for Zone 5 of LLMD No. 1.

Subject/Discussion:

On March 20, 2018, the City Council approved Resolution 2018-14, “A Resolution of the City Council of the City of Lemoore Declaring its Intention to Adopt Increased Rates for Landscape and Lighting Maintenance District No. 1, Zones 01, 05, 06, 07, 09, 10, and 11, and Setting Public Hearings for May 15, 2018 and June 5, 2018, and Directing Staff to Provide Notice Pursuant to Proposition 218.”

Currently LLMD Zone 5 has 29 assessed parcels that are annually assessed \$62.32 per parcel. The new assessment would increase the annual maximum amount to \$133 per parcel. The new maximum assessments will also include an annual inflationary adjustment of 3% commencing in Fiscal Year 2019-2020. Although the maximum assessment will increase 3% annually that does not mean the annual assessment will necessarily increase. If the calculated assessment is less than the adjusted maximum

“In God We Trust”

assessment, then the calculated assessment may be approved by the City Council for collection.

In order for the increased assessment to be approved, the majority of the ballots submitted by property owners within the boundary of LLMD Zone 5 must consent to the increase of the assessment. Staff has confirmed that ballots have been sent and have been returned by the property owners to the City. Votes will be tabulated during the Council meeting on May 15, 2018. If the ballots submitted, and not withdrawn in favor of the proposed increase, exceed the assessment ballots submitted and not withdrawn in opposition, then the increased levy will be assessed to LLMD Zone 5.

Financial Consideration(s):

A maximum assessment of \$133 can be applied on an annual per lot basis, beginning in fiscal year 2018-2019, and will be applied to each assessed parcel. It is anticipated that approximately \$3,857 will be collected annually.

Alternatives or Pros/Cons:

Pros:

- Ensures the benefiting property owners cover the costs of the improvements and services within their landscaping zone.
- Optimum level of maintenance will be provided.

Cons:

- Zones will have reduced maintenance levels that will be in line with the assessment being collected.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt Resolution 2018-24 Ordering the Increase of Assessment of Annual Levy for Fiscal Year 2018-2019 for Zone 5 of LLMD No. 1.

Attachments:

- ☒ Resolution: 2018-24
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☒ Other
- List: Engineer's Report

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manager
- ☒ Finance

Date:

- 05/10/18
- 05/11/18
- 05/11/18
- 05/10/18
- 05/10/18

RESOLUTION NO. 2018-24

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
INCREASING ASSESSMENT OF ANNUAL LEVY FOR FISCAL YEAR 2018-2019 FOR
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1, ZONE 05**

WHEREAS, the City, under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (“1972 Act”) and in compliance with the requirements of Article XIID of the California Constitution, annually levies and collects special assessments for the City’s Landscape and Lighting Maintenance District (“LLMD” or “District”) No. 1 to fund, in whole or in part, the maintenance and operation of local landscaping and lighting improvements that provide special benefits to properties within the District; and

WHEREAS, the District utilizes benefit zones (“Zones”) to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District; and

WHEREAS, within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefit to properties within that Zone; and

WHEREAS, in Fiscal Year 2016/2017, the City retained Willdan Financial Services to conduct a comprehensive review, analysis, and evaluation of the District’s improvements, benefit zones, and budgets to ensure that the District’s annual assessments reflect the special benefits received from the improvements provided, and that those assessments are consistent with the provisions of the 1972 Act and Article XIID of the California Constitution, and

WHEREAS, District Zone No. 05 was identified as a Zone for which the authorized maximum assessments and assessment revenues were insufficient to fully fund the estimated ongoing annual maintenance costs at an appropriate service level, and

WHEREAS, the amount of the assessment to be levied on each lot or parcel in District Zone No. 05 for the 2018-2019 fiscal year, as proposed in the Engineer’s Report, is proportional to and no greater than the special benefits conferred on such lot or parcel from the maintenance, operation, repair and periodic replacement of the Facilities and Improvements described in the Engineer’s Report; and

WHEREAS, after notice by mail to the record owner of all lots and parcels within the District Zone No. 05, as shown in the last equalized assessment roll of the County of Kings, the

State Board of Equalization assessment roll or as known to the City Clerk, as required by Streets & Highways Code Section 22588 and Government Code Section 53753, the City Council conducted a public hearing and heard and considered all objections and protests to the proposed assessments; and, at the conclusion thereof, the City Clerk tabulated all assessment ballots submitted and not withdrawn in support of or in opposition to the proposed increased assessment, and announced the results; and

WHEREAS, the City Council has determined, based on such ballot tabulation, that a majority protest to the proposed increased assessment within District Zone No. 05 does not exist, in that the assessment ballots submitted and not withdrawn in favor of the proposed increased assessment exceed the assessment ballots submitted and not withdrawn in opposition; and

WHEREAS, the City Council has further determined that all of the property owners within District Zone No. 05 either have consented to the increased assessment proposed for the 2018-2019 fiscal year or have failed to file a majority protest against the proposed increased assessment in the manner provided by law;

THEREFORE, the City Council of the City of Lemoore resolves, finds and determines as follows:

SECTION 1. The foregoing recitals are true and correct.

SECTION 2. The public hearing on the increased annual assessment therein, commencing with 2018-2019 fiscal year, was noticed and held in accordance with law.

SECTION 3. The increased annual assessments on all lots and parcels within the District Zone No. 01 for fiscal year 2018-2019, as described in the Resolution of Intention and the Engineer's Report, are hereby ordered.

SECTION 4. This resolution shall take effect immediately upon adoption.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 15th day of May 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Mary J. Venegas
City Clerk

Ray Madrigal
Mayor



City of Lemoore Landscape and Lighting Maintenance District No. 1

Engineer's Report Establishment of New/Increased Assessments Zone Nos. 01, 05, 06, 07, 09, 10, and 11 Commencing Fiscal Year 2018/2019

Intent Meeting: March 20, 2018

Zone Nos. 01 and 05 Public Hearing: May 15, 2018

Zone Nos. 06, 07, 09, 10, and 11 Public Hearing: June 5, 2018

**CITY OF LEMOORE
711 W CINNAMON DRIVE
LEMOORE, CA 93245**

**MARCH 2017
PREPARED BY
WILLDAN FINANCIAL SERVICES**

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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore Landscape and Lighting Maintenance District No. 1

Establishment of New/Increased Assessments Zone Nos. 01, 05, 06, 07, 09, 10, and 11

Commencing Fiscal Year 2018/2019

City of Lemoore, Kings County, State of California

As part of the Resolution of Intention packet presented for the consideration of the Lemoore City Council, this Report and the enclosed budgets, diagrams and descriptions outline the new or increased ("new/increased") assessments proposed to be levied for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 within Landscape and Lighting Maintenance District No. 1 ("District") in the City of Lemoore commencing in Fiscal Year 2018/2019. The proposed new/increased assessments are deemed necessary to adequately maintain the improvements that provide special benefits to properties within each respective Zone. The boundaries of each Zone include each lot, parcel, and subdivision of land that will receive a special benefit from the proposed improvements to be provided, as the same existed at the time of the passage of the Resolution of Intention and described herein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within Zone Nos. 01, 05, 06, 07, 09, 10, and 11 of the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2018.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Lemoore

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Richard Kopecky
R. C. E. # 16742

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Introduction

The City of Lemoore ("City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIII D ("California Constitution") annually levies and collects special assessments for the City's maintenance assessment district designated as:

Landscape and Lighting Maintenance District No. 1

(hereafter referred to as "District" or "LLMD") to fund in whole or in part the maintenance and operation of local landscaping improvements that provide special benefits to properties within the District.

In accordance with the 1972 Act, the District utilizes benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to a Zone, each of which is associated with specific improvements that provide special benefit to properties within that Zone.

As of Fiscal Year 2017/2018 the District was comprised of the following Zones and developments:

Zone 01 - Westfield Park/Windsor Court/Cambridge Park

Zone 03 - Silva Estates 1-9

Zone 05 - Wildflower Meadows

Zone 06 - Capistrano

Zone 07 - Silverado Estates

Zone 08 - County Club Villas and the Greens (08A and 08B)

Zone 9 - Manzanita at Lemoore 1-3 and La Dante Rose Subdivision

Zone 10 - Avalon Phases 1-3

Zone 11 - Self Help

Zone 12 - Summerwind and College Park

Zone 13 - Covington Place

In Fiscal Year 2016/2017, the City conduct a comprehensive review, analysis and evaluation of the District improvements, benefit zones, and budgets as part of an overall effort to clarify and ensure that the annual District assessments reflect the special benefits properties receive from the improvements provided and that those assessments are consistent with the provisions of the Landscape and Lighting Act of 1972 and the substantive provisions of the California Constitution Article XIII D. In addition to creating a more comprehensive and detailed Engineer's Report, various Zones including Zone Nos. 01, 05, 06, 07, 09, 10, and 11 were identified as Zones for which the authorized maximum assessments and assessment revenues were insufficient to fully fund the estimated ongoing annual maintenance costs for those Zones at an appropriate service level, in part because the existing authorized maximum assessments do not include any type of inflationary adjustment (Assessment Range Formula for the maximum assessments).

This Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval

of the improvements and services to be provided specifically within the local landscaping zone of benefit ("Zone") identified as Zone Nos. 01, 05, 06, 07, 09, 10, and 11; and the levy and collection of the proposed new/increased annual assessments related thereto to fund the costs and expenses required to service and maintain designated improvement areas within each Zone that provide special benefits to the parcels within those Zones commencing in Fiscal Year 2018/2019.

Annually, the City establishes the District's assessments for each District Zone based on the special benefits received by the properties in that Zone and the associated net Total Eligible Special Benefit Expenses resulting from an estimate of the costs to maintain, operate and service the improvements in those Zones in conjunction with available revenues including fund balances, general benefit contributions, additional City contributions, and current assessment limits. Over the last several years, the budgeted net Total Eligible Special Benefit Expenses for these nine Zones, (Total Annual Expenses minus the City funded General Benefit Expenses), has exceeded the amount that can be collected from annual assessments at the currently authorized maximum assessment rate established for each Zone. As a result, in recent years, budget adjustments have been made that may have included eliminating or reducing the amounts to be collected for capital improvement projects and/or operational reserves; implementation of service reductions, and at the discretion City Council, temporarily providing additional City funding to support the improvements.

To fully fund the existing landscape improvement areas that are considered special benefits to properties in these nine Zones, the City Council has determined that it is appropriate and in the public's best interest to propose new/increased assessments that address the estimated special benefit improvement costs associated with the improvements in each Zone including, but not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District and Zones; and the collection of funds for operational reserves and/or for periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act.

This Report outlines the improvements, and the proposed assessments to be levied for the special benefits the properties will receive from the maintenance and servicing of the landscaping improvements within these nine Local Landscaping Zones (Zone Nos. 01, 05, 06, 07, 09, 10, and 11) for Fiscal Year 2018/2019. The annual assessments (new/increased assessments) proposed to be levied on properties within these nine Zones as described herein will provide a funding source for the continued operation and maintenance of landscaping improvements that provide special benefits to the properties within the Zone.

The net annual cost to provide the improvements in Zone Nos. 01, 05, 06, 07, 09, 10, and 11 are based on the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from the various Zone improvements. The net special benefit cost of providing those improvements and services are allocated to the benefiting properties within each Zone using a weighted method of apportionment (refer to Assessment Methodology in Part II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the Zone/District improvements and services.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Orange County Assessor's Office. The Orange County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

Ballot Proceedings

Pursuant to the provisions of Article XIID, Section 4 of the California Constitution, the City shall conduct a property owner protest ballot proceeding (referred to as "Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments and written protests regarding the levy of the proposed new/increased assessments. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists:

"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."

After completion of the ballot tabulation, the City Council will confirm the results of the balloting for each affected Zone. If majority protest exists for the proposed new/increased Zone assessment, further proceedings to implement the proposed new/increased assessment for that Zone shall be abandoned at this time. However, the City Council may continue to levy and collect annual assessments for the improvements provided in that Zone or Zones, at an assessment rate less than or equal to the previously approved maximum assessment rate adopted by the City Council.

If tabulation of the ballots indicate that majority protest does not exist for the proposed new/increased Zone assessments and the assessment range formula presented and described herein, the City Council may approve and adopt the new/increased assessments for such Zone or Zones and adopt this Report (as submitted or amended to remove the Zone or Zones which had a majority protest), approve the assessment diagrams (as submitted or amended), order the improvements to be made; and confirm the new/increased assessments so approved. In such case, the assessments as approved shall by reference be made part of and incorporated into the "Engineer's Annual Report Fiscal Year 2018/2019" for the District. The new/increased assessments as approved and adopted along with other applicable District Zone assessments shall be submitted to the Kings County Auditor/Controller for inclusion on the Fiscal Year 2018/2019 property tax roll for each affected parcel.

Each subsequent fiscal year, an engineer's annual levy report for the District shall be prepared and presented to the City Council to address any proposed changes to the District or Zones, as well as any proposed changes to the improvements, budgets and assessments for that fiscal year. The City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of annual assessments. If in any fiscal year, the proposed annual assessments for the District and specifically those assessments described herein, exceed the authorized maximum assessments (incorporating and applicable inflationary adjust), such assessments would be considered a new or increased assessment and must be confirmed through a mailed property owner protest ballot proceeding for the affected parcels before such a new or increased assessment may be imposed.

Report Content

This Report has been prepared in connection with the proposed new/increased assessments (maximum assessments) for the parcels within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, to be established herein for Fiscal Year 2018/2019, pursuant to a resolution of the City Council and consists of five (5) parts:

Part I - Plans and Specifications:

Contains a general description of the District and Zones, and specifically addresses the improvements that provide special benefits to the parcels within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, which may include, but not limited to local landscaping, streetlights, and related amenities, services, and facilities authorized pursuant to the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction of the improvements in relationship to the properties in each Zone is provided in the Zone Diagrams contained in Part IV of this Report. The detailed plans and specifications for the improvements for the District and specifically, Zone Nos. 01, 05, 06, 07, 09, 10, and 11, are on file in the Public Works Department of the City of Lemoore and by reference are made part of this Report.

Part II - Method of Apportionment:

Outlines the special and general benefits associated with the improvements to be provided within Zone Nos. 01, 05, 06, 07, 09, 10, and 11, and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received.

Part III - Estimate of Costs

Identifies the estimated annual funding costs (Budgets) required for the maintenance and operation of the improvements in each Zone (Zone Nos. 01, 05, 06, 07, 09, 10, and 11), including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. These budgets establish the maximum assessments to be approved by the property owner(s) of record within each Zone as part of the Ballot Proceeding.

This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that will provide for an annual adjustment to the maximum assessment rates, which establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

Part IV - Zone Diagrams

Based on the improvements to be provided and maintained as part of Zone Nos. 01, 05, 06, 07, 09, 10, and 11 (refer to Part I - Plans and Specifications) and the proportional benefits established herein (refer to Part II - Method of Apportionment), an Assessment Diagram for each of the Zones has been established and presented in this section of the Report. The lines and dimensions of each lot, parcel, and subdivision of land contained in these diagrams are inclusive of all parcels listed in "Part V – Assessment Roll" of this Report and the corresponding County Assessor's Parcel Maps for said parcels as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11.

Part V - Assessment Roll:

A listing of the proposed new assessment amounts for parcels within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11. The "Balloted Maximum Assessment" amount for each parcel represents that parcel's proposed new maximum assessment amount commencing in fiscal year 2018/2019 and is based on the parcel's calculated proportional special benefit as outlined in "Part II - Method of Apportionment", and calculated assessment rates established by the budgets in "Part III - Estimate of Costs". Assuming the proposed new/increased maximum assessments are approved and adopted, the assessment amounts identified as the "FY 2018/2019 Estimated Assessment" represent the anticipated assessment amounts to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019. However, the actual assessment amounts to be levied and collected for Fiscal Year 2018/2019 may be adjusted, approved and adopted by the City Council together with the assessments for the other LLMD Zones as part of the annual assessment process for Fiscal Year 2018/2019.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Engineer's Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Engineer's Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Part I - Plans and Specifications

The purpose of the District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, neighborhood parks, public street lighting, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Lemoore for which the City, through the District maintains these local improvements and related amenities installed in connection with the development of those properties and for the benefit of those lots or parcels.

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various local and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within those Zones. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing, trail and path surfaces, stamped concrete, pavers, mulch or other hardscapes, irrigation and related electrical equipment and drainage systems, benches, play structures, picnic or other recreational facilities, monuments, signage, ornamental lighting, street lighting, and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services. Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, and neighborhood parks within each respective Zone. These improvements may include, but are not limited to:
 - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - irrigation and drainage systems;
 - structural amenities such as monuments, block walls, retaining walls, or other fencing;
 - hardscapes including mulch, trail and path surfaces, stamped concrete and pavers;
 - recreational amenities within the parks or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems; repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as need and based on available Zone funding.

- Street lighting improvements located in the public right of ways within and on the perimeter of the developments and associated with each Zone, Sub-Zone, and the parcels therein. Street light improvements include energy costs and maintenance of the lighting facilities including, but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials. (Although street lights can be found in the various developments and District Zones, the operation and maintenance of the lights are only funded by District assessments in Zone 08B).

Zones of Benefit

In accordance with the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Zone is associated with specific improvements and/or types of improvements that provide special benefit to properties within that Zone.

For Fiscal Year 2018/2019 the District is comprised of the following Zones and developments:

Zone 01 - Westfield Park, Windsor Court, and Cambridge Park:

Zone 01 is comprised of the development areas referred to as Westfield Park and Windsor Court/Cambridge Park, which includes the eighty (80) multi-family residential unit parcel within the Alderwood Apartments; the fifteen (15) non-residential parcels (17.47 acres) of the Lemoore Plaza Shopping Center; and the five hundred fifty (550) single-family residential parcels within Tract No. 616 (Windsor Court Unit No. 1), Tract No. 640 (Windsor Court Unit No. 2), Tract No. 630 (Cambridge Park), Tract No. 630 (Cambridge Park Unit No. 2), Tract No. 685 (Windsor Court Unit No. 3), Tract No. 686 (Windsor Court Unit No. 4), Tract No. 691 (Cambridge Park Unit No. 3, Phase 1), Tract No. 707 (Windsor Court Unit No. 5, Phase 1), Tract No. 707 (Windsor Court Unit No. 5, Phase 2), and Tract No. 692 (Cambridge Park Unit No. 3, Phase 2).

Note: Tract No. 707 (Windsor Court Unit No. 5, Phase 2) and Tract No. 692 (Cambridge Park Unit No. 3, Phase 2) were previously identified as Zone 2, but were consolidated with the other parcels in Zone 01 into a single Zone in Fiscal Year 2016/2017.

Zone 03 - Silva Estates:

Zone 03 is comprised of the two hundred seventy (270) single-family residential parcels within Tract No. 639 (Silva Estates Unit No. 1), Tract No. 639 (Silva Estates Unit No. 2), Tract No. 666 (Silva Estates Unit No. 3), Tract No. 714 (Silva Estates Unit No. 4), Tract No. 731 (Silva Estates Unit No. 5), Tract No. 748 (Silva Estates Unit No. 6), Tract No. 773 (Silva Estates Unit No. 7), and Tract No. 793 (Silva Estates Unit No. 9); and the nineteen (19) parcels within Tract No. 781 (Silva Estates Unit No. 8) currently comprised of ten (10) developed multi-family residential parcels (4-units each) and nine (9) undeveloped multi-family residential parcels (each to be developed as 4-unit multi-family residential properties).

Zone 05 - Wildflower Meadows:

Zone 05 is comprised of twenty-nine (29) single-family residential parcels within Tract No. 668 (Wildflower Meadows).

Zone 06 - Capistrano:

Zone 06 is comprised of one hundred twenty-six (126) single-family residential parcels within Tract No. 700 (Capistrano Phases 1, 2, 3, and 4).

Zone 07 - Silverado Estates:

Zone 07 is comprised of fifty-three (53) single-family residential parcels within Tract No. 687 (Silverado Estates).

Zone 08 - County Club Villas and the Greens:

Zone 08 is comprised of the development areas referred to as Country Club Villas and the Greens. These two development areas receive special benefits from landscaping improvements that are proportionately shared by all properties in the Zone, but properties in Tract Nos. 758 and 752 also receive special benefits and are assessed for a neighborhood park and street light improvements. Therefore, parcels in Zone 08 are further identified as either Zone 08A or Zone 08B.

Zone 08A is comprised of the one hundred thirty-two (132) single-family residential lots within Tract No. 704 (Country Club Villas Phase 1) and Tract No. 783 (Country Club Villas 2 Phase 1).

Zone 08B is comprised of the one hundred forty (140) single-family residential lots within Tract No. 758 (Phases 1 and 2) and Tract No. 752 (the Greens) which was annexed to Zone 08 in May 2017.

Zone 9 - Manzanita at Lemoore and La Dante Rose Subdivision:

Zone 09 is comprised of one hundred thirty-four (134) single-family residential parcels within Tract No. 369 (Manzanita at Lemoore Phase 1A, Unit No. 2, and Unit No. 3), and Tract No. 763 (La Dante Rose Subdivision).

Zone 10 - Avalon:

Zone 10 is comprised of one hundred fifty-one (151) single-family residential parcels within Tract No. 717 (Avalon Phases 1, 2A, 2B, and 3).

Zone 11 - Self Help:

Zone 11 is comprised of thirty-six (36) single-family residential parcels within Tract No. 656 (Self Help).

Zone 12 - Summerwind and College Park:

Zone 12 is comprised of the development area referred to as Summerwind and College Park, which collectively includes five hundred fifty-two (552) single-family residential parcels within Tract No. 751 (Summerwind Unit 1), Tract No. 739 (College Park Phases 1 and 2), Tract No. 782 (College Park Phase 3), and Tract No. 789 (College Park Phases 4, 5, 6, and 7).

Note: Tract No. 789 (College Park Phase 7) was previously identified as Zone 12A, but was consolidated with the other parcels in Zone 12 into a single Zone in Fiscal Year 2016/2017.

Zone 13 - Covington Place:

Zone 13 is comprised of thirty-three (33) single-family residential parcels within Tract No. 733 (Covington Place).

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone may incorporate various landscaping, street lighting and or local parks that are maintained and serviced for the benefit of real property within the District improvements (Sub-Zone 08B within Zone 08 being the only parcels and developments being assessed for street light improvements). These improvements were either installed in direct connection with the development of properties within each Zone or were installed for the benefit of those properties resulting from property development or potential development of those properties and are considered necessary elements for the development of such properties to their full and best use. In connection with these improvements, the maintenance and servicing of the improvements within each Zone may also include various related appurtenances including, but not limited to block walls, retaining walls or other fencing; trail and path surfaces; stamped concrete, pavers, mulch or other hardscapes; irrigation and related electrical equipment and drainage systems; playground equipment, tables, trash receptacles, benches or other recreational facilities; monuments; signage; ornamental lighting; and related equipment. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

For Fiscal Year 2017/2018 the District included eleven (11) designated Zones, with Zone 08 having two Sub-Zone (Zone 08A and Zone 08B). The boundaries of each Zone and Sub-Zone is based on the improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements. The following is a brief description and summary of the improvements associated within each of the Zones addressed in this Report, which are being balloted for new or increased assessments. A visual depiction of the location of the landscape improvement areas and Zone boundaries are provided on the District Diagrams provided in Part IV of this Report.

Zone 01

The properties within Zone 01, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 378,692 square feet of landscaping and/or related improvement areas that includes the following:

- 948 square feet of median landscaping (turf with trees) on Bennington Avenue;
- 1,107 square feet of parkway landscaping (turf with trees) on Bennington Avenue;
- 97,075 square feet of open space/greenbelt area between Fallenleaf Drive and Cinnamon Avenue, including approximately 11,245 square feet of trail; and 85,830 square feet of landscaping which is mostly turf, but also includes some plant areas and trees;
- 1,053 square feet of median landscaping (turf with trees) on Brentwood Drive;
- 6,912 square feet of parkway and streetscape side-panel landscaping consisting of shrubs, plants, and/or ground cover with trees on Brentwood Drive;
- 2,557 square feet of parkway and streetscape side-panel landscaping on Coventry Drive, including approximately 1,220 square feet of shrubs, plants, and/or ground cover with trees; and 1,337 square feet of turf with trees;
- 1,433 square feet of median landscaping (turf) on Coventry Drive;

- 760 square feet of streetscape landscaping (shrubs, plants, and/or ground cover with trees) on Devon Drive;
- 15,549 square feet of parkway and streetscape side-panel landscaping on Eton Drive, including approximately 2,717 square feet of shrubs, plants, and/or ground cover with trees; and 12,832 square feet of turf with trees;
- 11,906 square feet of medians on Fallenleaf Drive, including approximately 9,766 square feet of turf with trees; and 2,140 square feet of stamped concrete, pavers, or other hardscape surface located;
- 69,492 square feet of parkway and streetscape side-panel landscaping on Fallenleaf Drive, including approximately 11,275 square feet of turf with trees; and 58,217 square feet of shrubs, plants, and/or ground cover with trees;
- 54,314 square feet of parkway and streetscape side-panel landscaping on Fox Street, including approximately 23,863 square feet of turf with trees; and 30,451 square feet of shrubs, plants, and/or ground cover with trees;
- 21,656 square feet of medians on Fox Street, including approximately 16,865 square feet of turf with trees; and 4,791 square feet of stamped concrete, pavers, or other hardscape surface located;
- 2,604 square feet of parkway landscaping (turf) on Hanover Avenue;
- 731 square feet of median landscaping (turf with trees) on Hill Street;
- 22,302 square feet of parkway and streetscape side-panel landscaping on Liberty Drive, including approximately 8,311 square feet of turf with trees; and 13,991 square feet of shrubs, plants, and/or ground cover with trees located;
- 13,106 square feet of parkway and streetscape side-panel landscaping on N Lemoore Avenue, including approximately 9,188 square feet of turf with trees; and 3,918 square feet of minimally landscaped area with trees;
- 30,215 square feet of parkway and streetscape side-panel landscaping on W Cinnamon Drive, including approximately 15,024 square feet of turf with trees; and 15,191 square feet of shrubs, plants, and/or ground cover with trees; and
- 24,972 square feet of parkway and streetscape side-panel landscaping on W Hanford Armona Road, including approximately 10,995 square feet of turf with trees; and 13,977 square feet of shrubs, plants, and/or ground cover with trees.

Zone 05

The properties within Zone 05, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 8,651 square feet of landscaping and/or related improvement areas that includes the following:

- 8,651 square feet of parkway and streetscape side-panel landscaping on W Cinnamon Drive, including approximately 2,190 square feet of turf; and 6,461 square feet of a mix of shrubs, plants, and turf with trees.

Zone 06

The properties within Zone 06, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 5,071 square feet of landscaping and/or related improvement areas that includes the following:

- 5,071 square feet of parkway and streetscape side-panel landscaping on Bush Place/Barcelona Drive, consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,946 square feet of turf with trees.

Zone 07

The properties within Zone 07, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 22,172 square feet of landscaping and/or related improvement areas that includes the following:

- 2,783 square feet of streetscape landscaping (trees) on Cambria Lane;
- 10,555 square feet of parkway and streetscape side-panel landscaping on S 19th Avenue, including approximately 2,117 square feet of turf with trees; and 8,438 square feet of limited plants or bare ground with trees; and
- 8,834 square feet of parkway and streetscape side-panel landscaping on Silverado Drive, including approximately 3,716 square feet of turf; and 5,118 square feet of shrubs, plants, and/or ground cover with trees.

Zone 09

The properties within Zone 09, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 21,031 square feet of landscaping and/or related improvement areas that includes the following:

- 318 square feet of median landscaping (limited plants or bare ground) on Cinnamon Drive;
- 20,713 square feet of parkway and streetscape side-panel landscaping on E Hanford Armona Road, including approximately 15,095 square feet of a mix of shrubs, plants, and turf with trees; and 5,618 square feet of turf with trees.

Zone 10

The properties within Zone 10, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 70,972 square feet of landscaping and/or related improvement areas that includes the following:

- 2,654 square feet of streetscape landscaping (turf with trees) on Castle Way;
- 32,319 square feet of parkway and streetscape side-panel landscaping on Cinnamon Drive, including approximately 27,788 square feet of shrubs, plants, and/or ground cover with trees; and 4,531 square feet of turf with trees;
- 6,868 square feet of parkway and streetscape side-panel landscaping on Hearth Way, consisting of turf with trees;
- 1,152 square feet of parkway landscaping (turf) on Homestead Way;
- 2,911 square feet of parkway landscaping (shrubs, plants, and/or ground cover with trees) on Welcome Way;

- 25,068 square feet of parkway and streetscape side-panel landscaping on State Hwy 41, including approximately 18,223 square feet of shrubs, plants, and/or ground cover with trees; and 6,845 square feet of turf with trees.

Zone 11

The properties within Zone 11, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 10,611 square feet of landscaping and/or related improvement areas that includes the following:

- 6,015 square feet of parkway and streetscape side-panel landscaping on Cabrillo Street, including approximately 4,654 square feet of turf with trees; and 1,361 square feet minimal landscaped area with trees;
- 4,596 square feet of parkway and streetscape side-panel landscaping on Vine Street, including approximately 1,725 square feet of turf; and 2,871 square feet of minimal landscaped area with trees.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The cost of the proposed improvements in each Zone have been identified and allocated to properties within those Zones based on special benefit, consistent with the requirements of the 1972 Act and the assessment provisions of Proposition 218 (being contained in Article XIII D of the California Constitution). The improvements provided by this District and for which properties are assessed may include local public parks, landscaping, and lighting improvements including related amenities, that were either installed in direct connection with the development of properties within each Zone or were installed for the benefit of those properties as a result of property development or potential development of those properties and were considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments and the designation of Zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

Provisions of the 1972 Act

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Section 22574 provides for zones as follows:

"The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."

Provisions of the California Constitution

In addition to the provisions of the 1972 Act, the Article XIII D of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIII D Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

Article XIII D Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIII D Section 4a defines proportional special benefit assessments as follows:

"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Benefit Analysis

Although street lighting may be included as part of the improvements funded by District assessments in some Zones, street lighting has not historically been included in the improvements and assessment funding for LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11 and the proposed new or increased assessments being proposed in this Report for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 does not include street lighting. Therefore, neither the special or general benefits associated with street lighting improvements are addressed in this Report.

Special Benefits

Landscaping Special Benefit

The ongoing maintenance of landscaped areas within the District as addressed in this Report, provide aesthetic benefits to the properties and a more pleasant environment to walk, drive, live, and/or work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within each respective Zone. These landscape improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of the improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone and/or Sub-Zone (as may be applicable), that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. In some District Zones the landscaped areas may include green space areas (neighborhood parks, greenbelts, open space and/or trails) that may provide a physical buffer between properties, overall open space within a development, and/or recreational areas and that serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. Thus, the maintenance of these landscaped improvements and the related amenities provide particular and distinct benefits to the properties and developments associated with those improvements within each Zone.

General Benefit

Landscaping General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed (both District wide and specifically Zone Nos. 01, 05, 06, 07, 09, 10, and 11), it is evident these improvements were primarily installed in connection with the development of properties therein or are improvements that would otherwise be shared by and required for development of properties in each respective Zone. It is also evident that the maintenance these improvements

and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within the District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from erosion or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Zones. Typically for most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$545 per acre (approximately \$0.0125 per square foot) including medians, parkway and streetscape side panels; less than \$435 per acre (approximately \$0.0100 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$215 per acre (approximately \$0.0050 per square foot) for natural open space areas or other limited access areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped street landscaped areas a rate of \$0.01325 per square foot (\$0.0125 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01050 per square foot (\$0.0100 +5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00525 per square foot (\$0.0050 +5%) is applied to calculate the general benefit costs for the assessed improvements.

Other Landscaping General Benefits

In addition to the general benefit identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefits of the landscape maintenance provided to assessed parcels, for the purposes of calculating proportional benefits, we assume these types of benefits to be general benefits. It is apparent that trees, shrubs, plants, and other vegetation and groundcover reduce dust, debris, and potential water runoff that might otherwise occur if such landscape improvements did not exist. However, it is also recognized that with the regular maintenance of the landscape improvements, the effort and cost to monitor and address these issues are reduced to isolated areas and/or less frequent servicing, and these activities, generally represent less than one percent (1%) of the overall landscape maintenance costs. Therefore, conservatively, we estimate that the costs associated with these indirect and incidental benefits do not exceed one percent (1%) of the annual maintenance expenditures for the landscaping improvements in each Zone. Together with the baseline general benefit costs previously identified, these indirect/incidental

general benefit costs are excluded from the potential assessment funding and together are shown in the budgets (Part III of this Report) as the "Landscaping General Benefit - City Funded".

Based on the general benefits outlined above and the improvement in each Zone, the following table summarizes the estimated general benefit costs calculated for each Zone:

Fiscal Year 2018/2019 Estimated General Benefit Costs

Zone	Landscaping General Benefit	Total General Benefit Cost ⁽¹⁾
Zone 01	\$ (5,306.94)	\$ (5,306.94)
Zone 05	\$ (128.10)	\$ (128.10)
Zone 06	\$ (76.52)	\$ (76.52)
Zone 07	\$ (153.50)	\$ (153.50)
Zone 09	\$ (306.85)	\$ (306.85)
Zone 10	\$ (1,005.65)	\$ (1,005.65)
Zone 11	\$ (94.55)	\$ (94.55)
Total General Benefit	\$ (7,072.10)	\$ (7,072.10)

⁽¹⁾ As with most landscape maintenance costs, the General Benefit Costs shown above may be impacted by inflation and in subsequent fiscal years the General Benefit Cost contributions may be adjusted.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents over 98% of the parcels to be assessed in the District. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. For this District, each parcel is assigned one of the following land use classifications:

Residential Single-Family - This land use classification may include, but is not limited to all subdivided residential tract lots with a single residential unit on the parcel (individual Assessor's Parcel Number) including attached and detached single-family residential units, condominiums or townhomes. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Residential Multi-Family - This land use classification identifies properties that are used for residential purposes, but contain more than a single residential unit on the parcel (parcels with more than one dwelling). These parcels have been assigned a weighted proportional special benefit factor of 1.00 EBU per Unit. Therefore, the EBUs assigned to a multi-residential property is calculated based on the number of dwelling units identified for that parcel.

Residential Vacant Lot - This land use classification is defined as a fully subdivided residential parcel/lot within an approved Tract or subdivision for which the residential unit or units have not been constructed on the parcel (subdivided vacant lot). This land use classification is limited to fully subdivided residential parcels for which the number of residential units to be constructed on the parcel is four (4) units or less. This land use is assessed at 1.00 EBU per parcel.

Planned Residential Subdivision - This land use classification is defined as any property not fully subdivided, but a specific number of proposed lots and/or residential units to be developed on the parcel has been identified as part of an approved Tract Map or Tentative Tract Map. This land use type is assessed at 1.0 EBU per planned (proposed) lot and/or residential unit.

Non-Residential Developed - This land use classification includes developed properties that are identified or zoned for commercial, industrial or other non-residential use which include, but is not limited to commercial uses (such as offices, restaurants, retail stores, parking lots, hotels, and service stations); industrial uses (such as manufacturing, warehousing, and storage facilities); and institutional facilities including hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. These parcels are assigned a weighted proportional special benefit factor of 3.50 EBU per acre, which is the comparable to the average number of single-family residential parcel developed on an acre of land within the City. Therefore, the EBU assigned to each non-residential property is 3.50 EBU per acre (e.g. A 2.50-acre parcel identified as non-residential is assigned 8.75 EBU).

Vacant/Undeveloped - This land use classification is defined as undeveloped property (vacant land) that can be developed (development potential), but a tract map or development plan has not been approved. Although it is recognized that the improvements provided within the various Zones of the District were primarily constructed and installed as the result of property development, it is also recognized that in most cases, these improvements were constructed in part to support the overall development of properties within the District and/or Zone to their full and best use, including undeveloped properties. This land use is assessed at 1.00 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.00 EBU.

Exempt - Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, rights-of-ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also exempt from assessment are utility rights-of-ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or developed independent of an adjacent parcel. It has been determined that these types of properties receive no direct benefit from the improvements and receive no special benefit or general benefits from the operation and maintenance of the District improvements.

Special Case - In many assessment districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefit received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefit compared to other properties that receive special benefits from the improvements.

A summary of the applied Equivalent Benefit Units (EBUs) for the various land use classifications within the District is shown in the following table:

Land Use Classification	Equivalent Benefit Unit Formula
Residential Single-Family	1.00 EBU per Parcel/Lot
Residential Multi-Family	1.00 EBU per Unit
Residential Vacant Lot	1.00 EBU per Parcel/Lot
Planned Residential Subdivision	0.50 EBU per Lot/Unit
Non-Residential Developed	3.50 EBU per Acre
Vacant/Undeveloped	1.00 EBU per Acre (Minimum 1.00 EBU)
Exempt	0.00 EBU per Parcel

Equivalent Benefit Unit Summary

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to each of the Zones addressed in this Report and being balloted for new or increased assessments:

Zone 01

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	550	550	550.00	550.000
Residential Multi-Family	1	1	80.00	80.000
Non-Residential Developed	15	15	17.47	61.145
Exempt	24	-	6.29	-
Totals	590	566	653.76	691.145

Zone 05

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	29	29	29.00	29.000
Exempt	3	-	0.15	-
Totals	32	29	29.15	29.000

Zone 06

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	126	126	126.00	126.000
Exempt	1	-	0.07	-
Totals	127	126	126.07	126.000

Zone 07

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	53	53	53.00	53.000
Exempt	3	-	0.36	-
Totals	56	53	53.36	53.000

Zone 09

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	134	134	134.00	134.000
Exempt	5	-	0.41	-
Totals	139	134	134.41	134.000

Zone 10

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	151	151	151.00	151.000
Exempt	8	-	1.53	-
Totals	159	151	152.53	151.000

Zone 11

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	36	36	36.00	36.000
Exempt	2	-	1.44	-
Totals	38	36	37.44	36.000

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

$$\text{Total Annual Expenses} - \text{General Benefit Expenses} = \text{Total Eligible Special Benefit Expenses}$$

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded Rehab-Renovation Funding", represents an adjustment (reduction) in the amount to be collected for "Total Rehab-Renovation Funding" that was budgeted as part of the Total Annual Expenses. (This does not include the amount budgeted for Planned Capital Expenditures).
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two. If the City provides an additional City Contribution to support the operation and maintenance for a given fiscal year, that contribution may be carried forward as a deficit applied to the Beginning Fund Balance in the next fiscal year.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

$$\text{Eligible Special Benefit Expenses} \pm \text{Funding Adjustments/Contributions} = \text{Balance to Levy}$$

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

Annual Inflationary Adjustment (Assessment Range Formula)

The previously approved maximum assessment rates for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 are fixed maximum assessment rates that do not include an inflationary adjustment. However, as part of these proceedings, the proposed new assessments described in this Report for each Zone and for which property owners are being balloted, includes an inflationary adjustment described below.

Pursuant to Article XIID of the California Constitution (Proposition 218), any "new or increased assessments" require certain noticing and balloting requirements. However, Government Code Section 54954.6(a) provides that a "new or increased assessment" does not include "an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition of a new or increased assessment is reaffirmed in the Proposition 218 Omnibus Implementation Act, Government Code Section 53753.5.

For Zone Nos. 01, 05, 06, 07, 09, 10, and 11 the inflationary adjustment (assessment range formula) provides for the proposed Fiscal Year 2018/2019 maximum assessments (initial maximum assessment rates) established herein to be increased by a fixed 3.0% annual inflationary adjustment (Assessment Range Formula) which is consistent with the above-referenced Government Code sections.

The adoption of the maximum assessment rates and the Assessment Range Formula does not mean that the annual assessments will necessarily increase each fiscal year nor does it absolutely restrict the assessments to the annually adjusted maximum assessment rates. Although the maximum assessment rates that may be levied shall be increased by 3.0% each fiscal year, the actual amount to be assessed will be based on the Balance to Levy for that fiscal year. If the calculated assessment is less than the adjusted maximum assessment, then the calculated assessment may be approved by the City Council for collection. If the calculated assessment (based on the proposed budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through another protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from the City to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by an assessment rate less than or equal to the adjusted maximum assessment rate authorized for that fiscal year.

If the new or increased maximum assessment rates presented herein including the Assessment Range Formula (3.0% annual adjustment) are approved as part of the protest ballot proceedings and adopted by the City Council, the inflationary adjustment described above will be applied commencing in Fiscal Year 2019/2020, and shall be applied in each subsequent fiscal year unless the City Council formally suspends its application.

Part III - District Budgets

The budgets and maximum assessment rates outlined on the following page for LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, are based on the City's estimate of the expenses and related funding deemed appropriate and necessary to fully support the ongoing operation, maintenance and servicing of the District improvements for each Zone as identified in Part I of this Report. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. These budgets establish the proposed new maximum assessment rates for Fiscal Year 2018/2019 to be approved by the property owner(s) of record within each Zone as part of the Ballot Proceeding. Although the budget presented for each Zone, establishes the maximum assessment rate being balloted ("Balloted Maximum Assessment Rate per EBU") and the calculated assessment rate for Fiscal Year 2018/2019 ("Assessment per EBU FY 2018/2019"), the actual assessment to be levied and collected on the County Tax Rolls for Fiscal Year 2018/2019 may be revised as part of the Fiscal year 2018/2019 annual engineer's report for the entire District which will be prepared and presented to the City Council for approval prior to the annual levy of the District assessments for Fiscal Year 2018/2019. However, in no case, shall the Fiscal Year 2018/2019 annual assessment approved for the Zones at that time, exceed the maximum assessment rates presented herein.

Zones 01, 05, & 06 Budgets

BUDGET ITEMS	LLMD Zone 01 Westfield Park, Windsor Court, & Cambridge Park	LLMD Zone 05 Wildflower Meadows	LLMD Zone 06 Capistrano
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Maintenance	\$ 54,333	\$ 1,242	\$ 791
Tree Maintenance	2,527	68	47
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	65,648	1,828	971
Appurtenant Improvements or Services	\$ 543	\$ 12	\$ 8
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 123,052	\$ 3,151	\$ 1,817
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Total Rehabilitation/Renovation Funding	\$ 8,914	\$ 211	\$ 141
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 8,914	\$ 211	\$ 141
INCIDENTAL EXPENSES			
Operational Reserves (Collection)	\$ 6,333	\$ 162	\$ 94
Annual Administration Expenses	10,830	460	1,997
TOTAL INCIDENTAL EXPENSES	\$ 17,163	\$ 621	\$ 2,091
TOTAL ANNUAL EXPENSES	\$ 149,130	\$ 3,984	\$ 4,048
GENERAL BENEFIT EXPENSES			
Landscaping General Benefit — City Funded	(5,307)	(128)	(77)
TOTAL GENERAL BENEFIT EXPENSES	\$ (5,307)	\$ (128)	\$ (77)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 143,823	\$ 3,856	\$ 3,972
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 143,823	\$ 3,856	\$ 3,972
DISTRICT STATISTICS			
Total Parcels	590	32	127
Assessed Parcels	566	29	126
Equivalent Benefit Units (EBU)	691.145	29.000	126.000
Previously Adopted Maximum Assessment Rate	\$135.00	\$62.32	\$15.78
Assessment Per EBU FY 2018/2019	\$208.10	\$132.96	\$31.54
Balloted Maximum Assessment Rate Per EBU	\$209.00	\$133.00	\$32.00
Balloted Amount	\$ 144,449.33	\$ 3,857.00	\$ 4,032.00
FUND BALANCE			
Estimated Beginning Fund Balance	\$ (216,107)	\$ (24,288)	\$ (11,913)
Operational Reserve & Rehabilitation Funding Collected	15,247	373	235
Estimated Ending Fund Balance	\$ (200,859)	\$ (23,915)	\$ (11,678)

Zones 07, 09, 10, & 11 Budgets

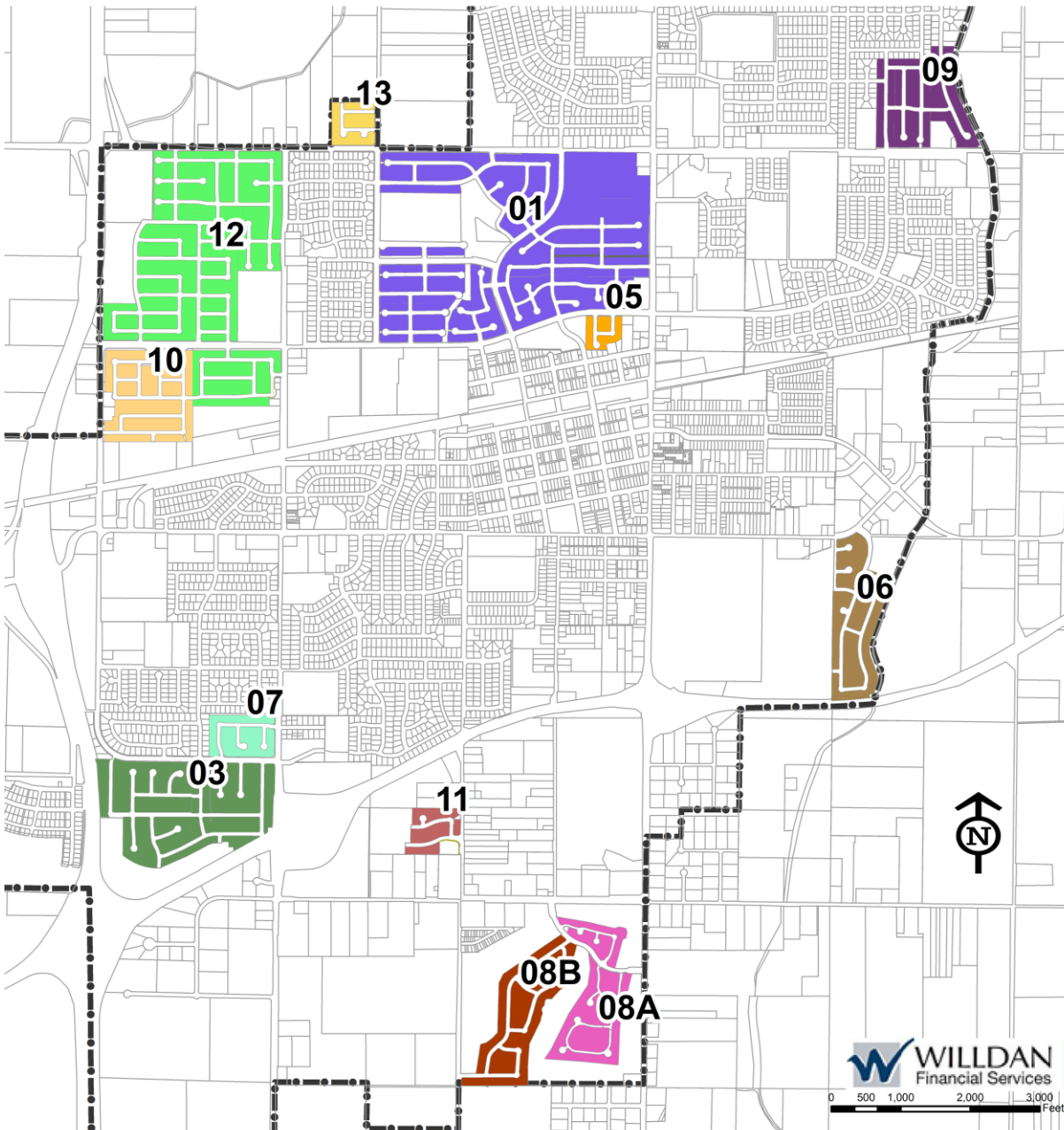
BUDGET ITEMS	LLMD Zone 07 Silverado Estates	LLMD Zone 09 Manzanita at Lemoore & La Dante Rose	LLMD Zone 10 Avalon	LLMD Zone 11 Self Help
ANNUAL OPERATION & MAINTENANCE EXPENSES				
Landscape Maintenance	\$ 1,780	\$ 3,034	\$ 9,097	\$ 1,000
Tree Maintenance	86	159	518	54
Landscape Irrigation (Water, Electricity, Maintenance & Repair)	1,965	4,290	12,907	1,521
Appurtenant Improvements or Services	\$ 18	\$ 30	\$ 91	\$ 10
TOTAL ANNUAL OPERATION & MAINTENANCE EXPENSES	\$ 3,849	\$ 7,514	\$ 22,613	\$ 2,585
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES				
Total Rehabilitation/Renovation Funding	\$ 305	\$ 509	\$ 1,557	\$ 166
Total Planned Capital Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 305	\$ 509	\$ 1,557	\$ 166
INCIDENTAL EXPENSES				
Operational Reserves (Collection)	\$ 200	\$ 386	\$ 1,158	\$ 133
Annual Administration Expenses	840	2,123	2,393	570
TOTAL INCIDENTAL EXPENSES	\$ 1,040	\$ 2,509	\$ 3,551	\$ 703
TOTAL ANNUAL EXPENSES	\$ 5,193	\$ 10,531	\$ 27,720	\$ 3,454
GENERAL BENEFIT EXPENSES				
Landscaping General Benefit — City Funded	(153)	(307)	(1,006)	(95)
TOTAL GENERAL BENEFIT EXPENSES	\$ (153)	\$ (307)	\$ (1,006)	\$ (95)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 5,040	\$ 10,225	\$ 26,715	\$ 3,360
FUNDING ADJUSTMENTS				
Reserve Fund Transfer/Deduction	-	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 5,040	\$ 10,225	\$ 26,715	\$ 3,360
DISTRICT STATISTICS				
Total Parcels	56	139	159	38
Assessed Parcels	53	134	151	36
Equivalent Benefit Units (EBU)	53.000	134.000	151.000	36.000
Previously Adopted Maximum Assessment Rate	\$78.22	\$46.62	\$125.76	\$53.32
Assessment Per EBU FY 2018/2019	\$95.10	\$76.32	\$176.92	\$93.34
Balloted Maximum Assessment Rate Per EBU	\$96.00	\$77.00	\$177.00	\$94.00
Balloted Amount	\$ 5,088.00	\$ 10,318.00	\$ 26,727.00	\$ 3,384.00
FUND BALANCE				
Estimated Beginning Fund Balance	\$ (47,054)	\$ 10,358	\$ (55,957)	\$ (29,231)
Operational Reserve & Rehabilitation Funding Collected	505	895	2,715	299
Estimated Ending Fund Balance	\$ (46,549)	\$ 11,252	\$ (53,242)	\$ (28,932)

Part IV - Zone Diagrams

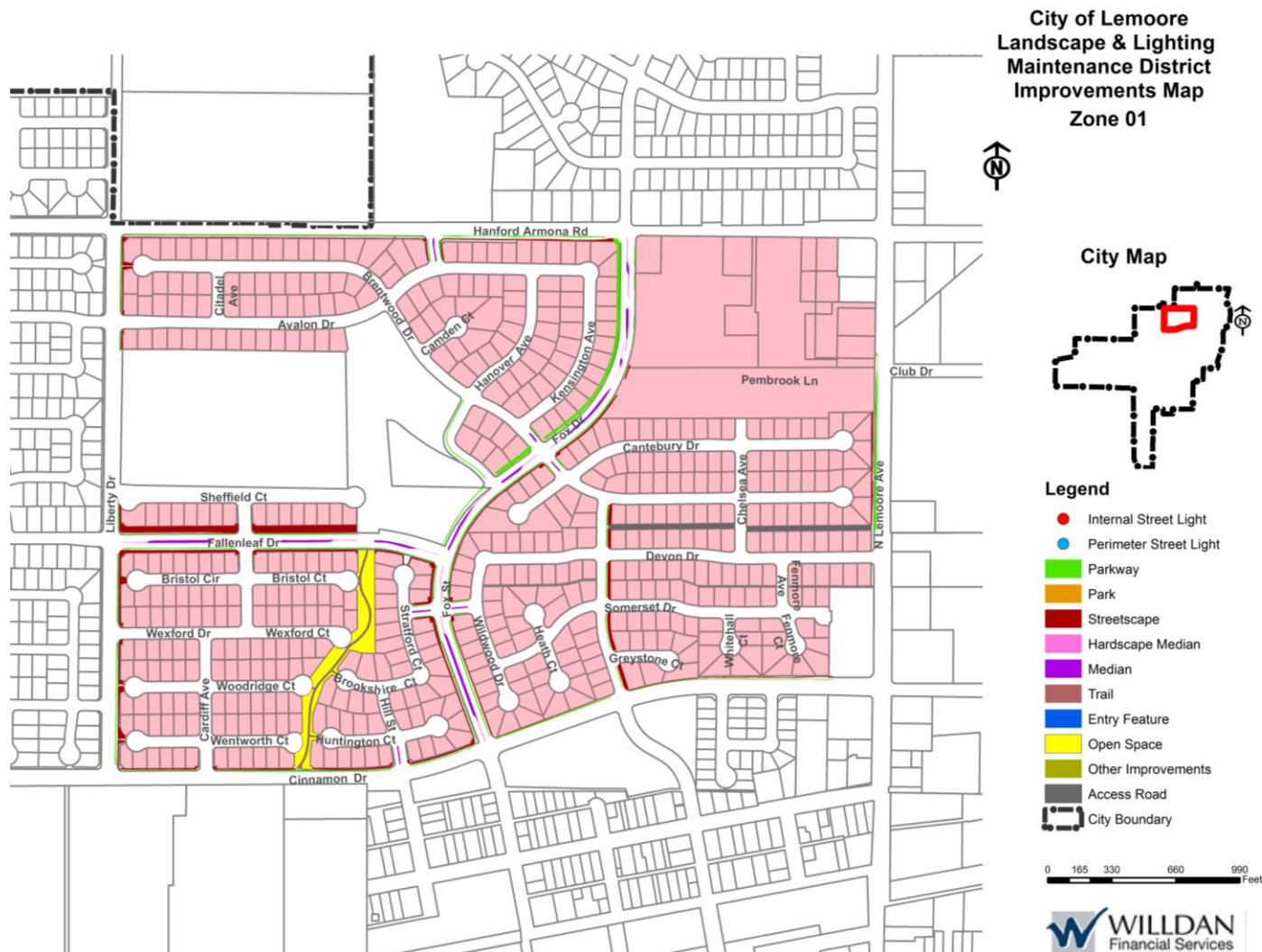
The Fiscal Year 2017/2018 District Diagrams showing the boundaries of all Zones within the Lemoore Landscape and Lighting Maintenance District No. 1 are on file in the office of the City Public Works Department and the City Clerk, and by reference herein are made part of this Report. The boundaries of Zone Nos. 01, 05, 06, 07, 09, 10, and 11 and the parcels therein are depicted in the following Diagrams for each Zone. In addition to depicting the boundaries of the Zones, the diagrams also show the general location and extent of the improvements within each Zone. All lots, parcels and subdivisions of land within the boundaries of Zone Nos. 01, 05, 06, 07, 09, 10, and 11 as depicted by these diagrams, shall be dictated by the lines and dimensions of those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps and by reference these maps are incorporated herein and made part of this Report, including all subsequent lot-line adjusts and/or parcel changes made thereto by the Kings County Assessor's Office. These Diagrams along with the Assessment Roll incorporated in Part V of this Report constitute the Assessment Diagram for each Zone for Fiscal Year 2018/2019.

District Zone Overview

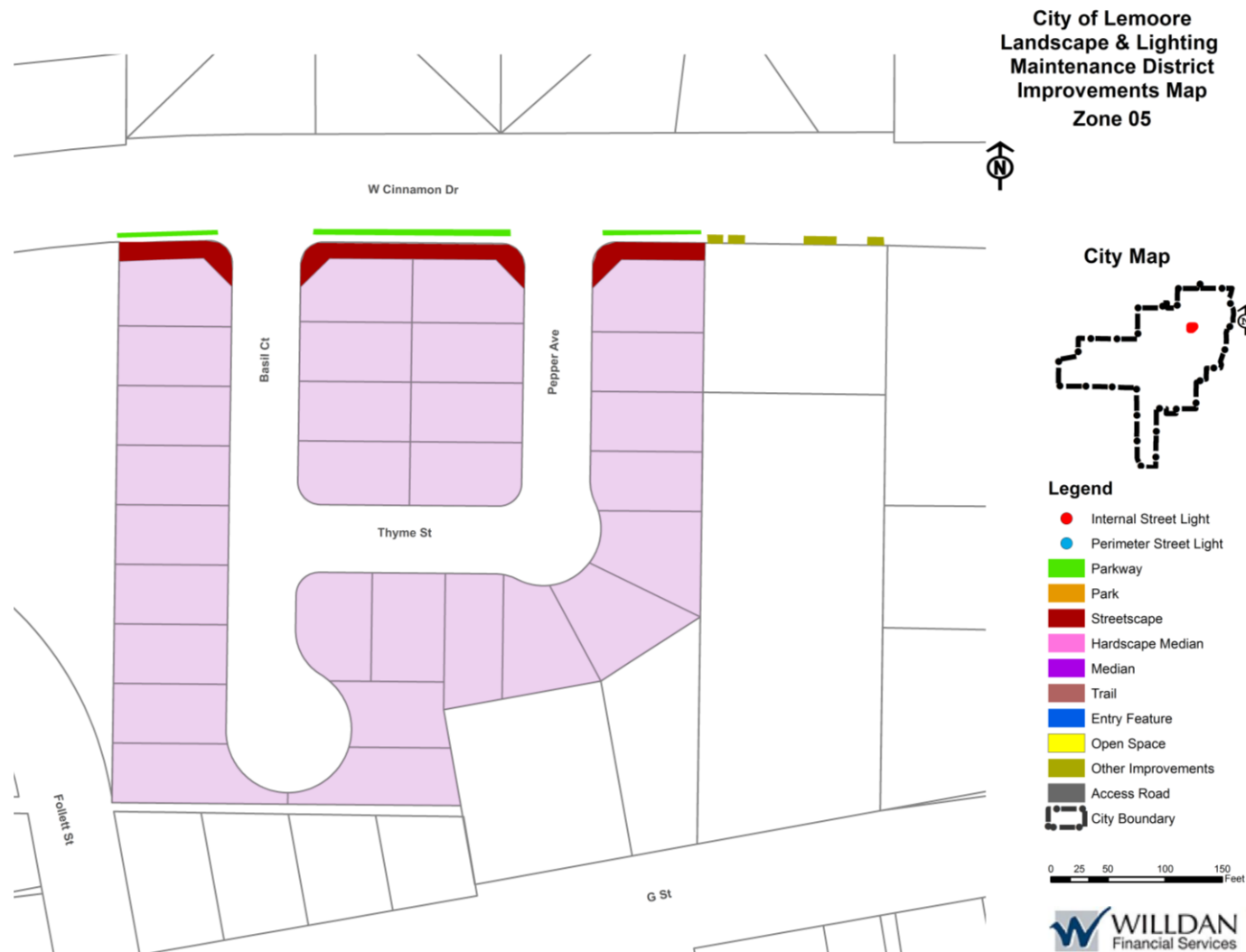
**City of Lemoore
Landscape & Lighting
Maintenance District No. 1
Zones 01-13**



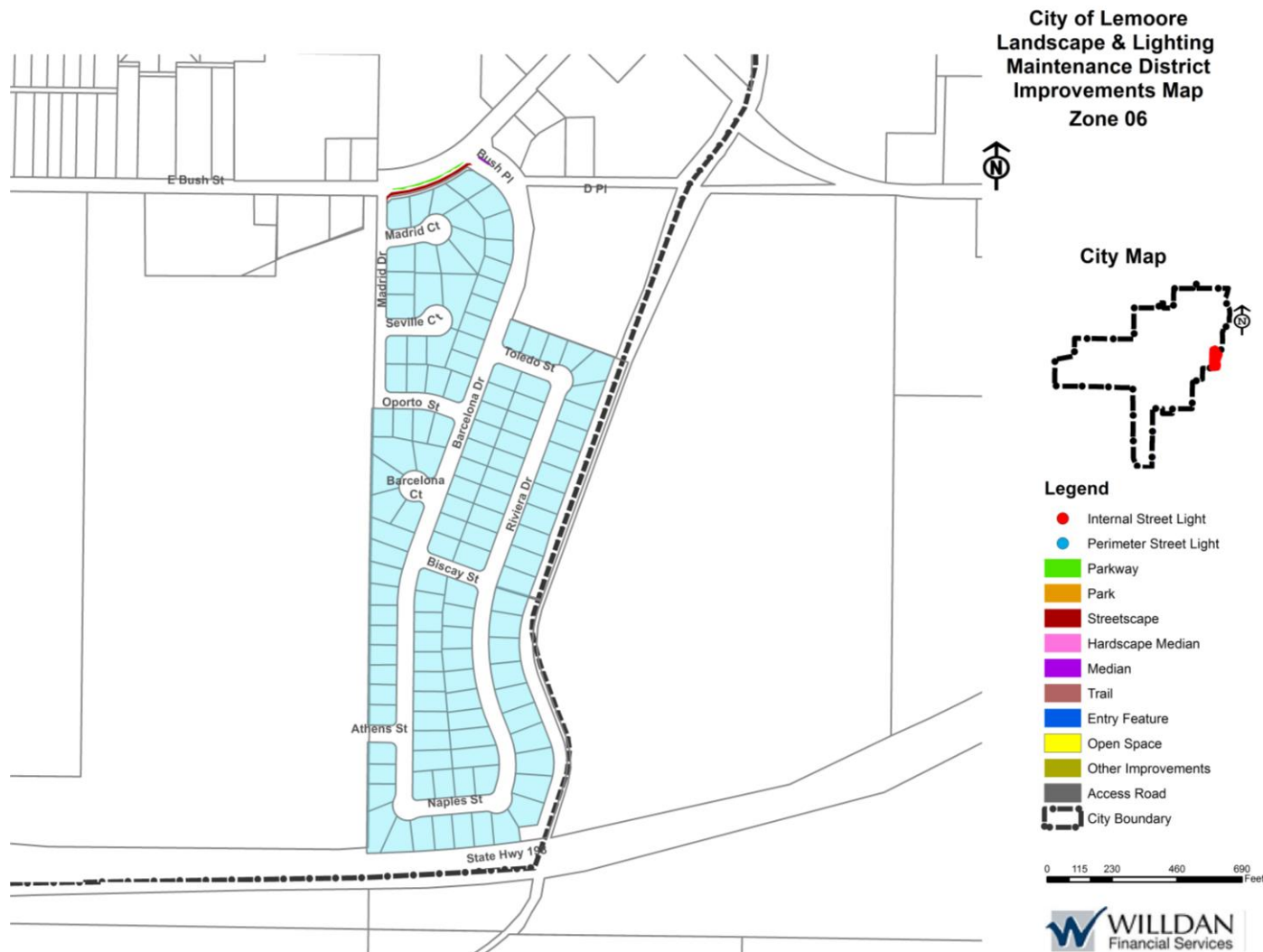
Zone 01 Diagram



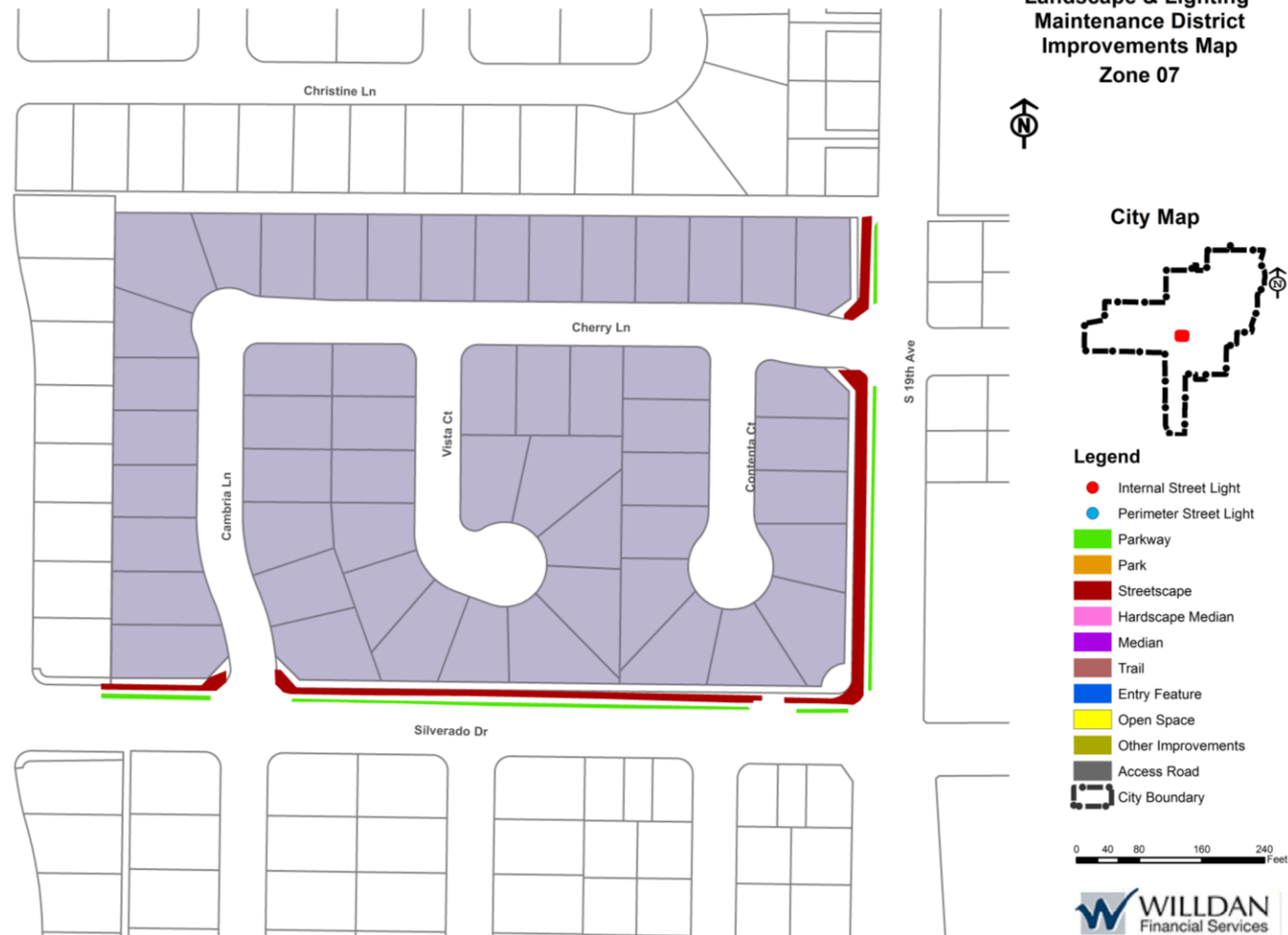
Zone 05 Diagram



Zone 06 Diagram



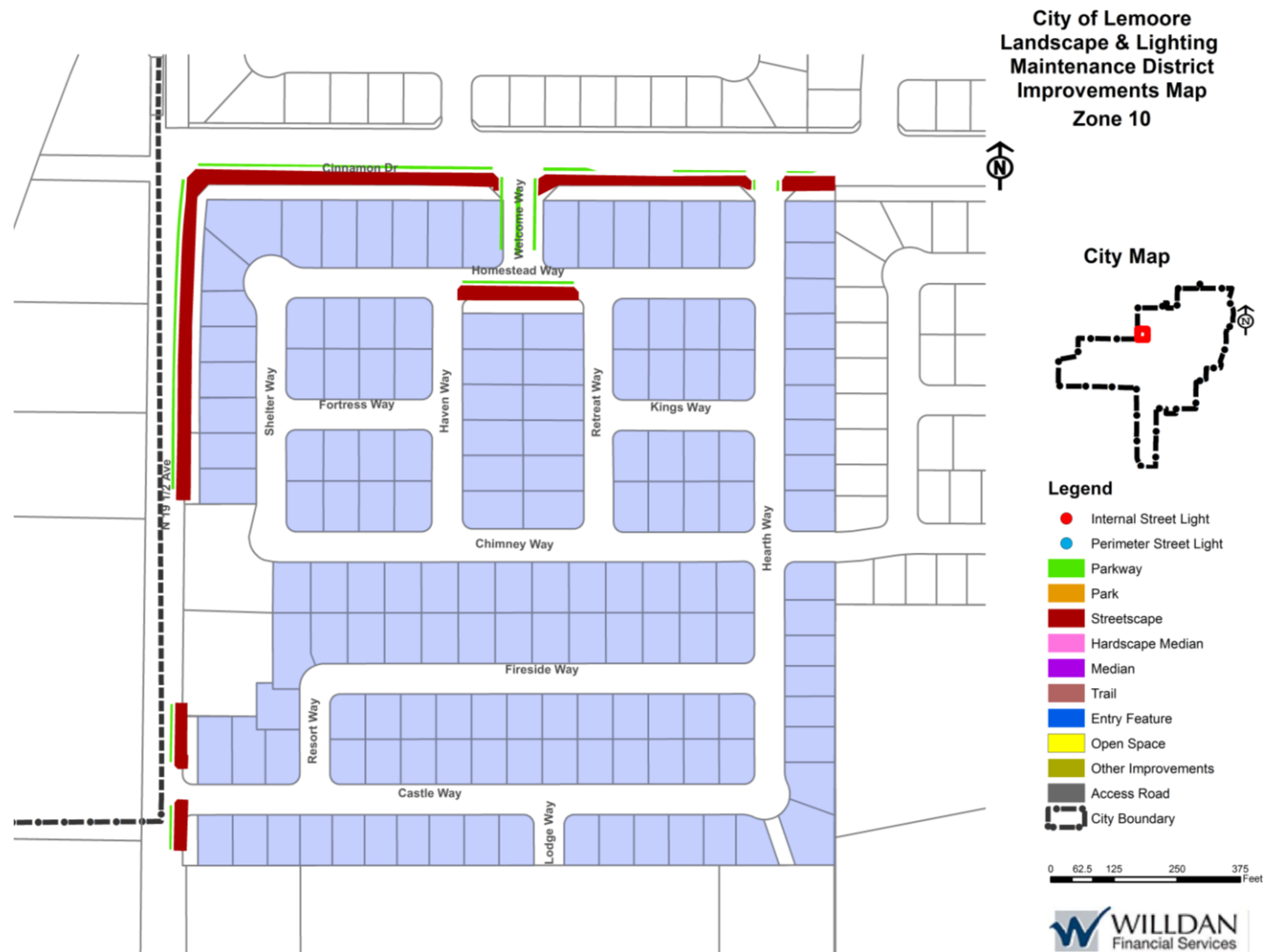
Zone 07 Diagram



Zone 09 Diagram



Zone 10 Diagram



Zone 11 Diagram



Part V - Assessment Rolls

The following Assessment Roll identifies each lot or parcel within LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11, along with the Fiscal Year 2018/2019 maximum assessment amount (Balloted Assessment Amount) and proposed assessment amount for Fiscal Year 2018/2019. The parcel(s) listed on the Assessment Roll corresponds to the Assessor's Parcel Number(s) shown on the County Assessor's Roll and illustrated on the County Assessor's Parcel Number Maps (APN maps) at the time this Report was prepared and shall incorporate all subsequent parcel changes, lot-line adjustments, and subdivisions of land identified by the Kings County Assessor's Office. These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal Year 2018/2019.

Zone 01 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-360-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-065	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-066	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-067	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-360-068	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-011	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-370-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-047	01	Exempt	-	\$0.00	\$0.00
021-370-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-049	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-370-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-065	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-066	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-067	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-068	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-069	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-070	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-071	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-072	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-073	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-074	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-075	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-076	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-077	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-078	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-079	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-080	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-081	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-082	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-083	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-084	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-085	01	Exempt	-	\$0.00	\$0.00
021-370-086	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-087	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-370-088	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-089	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-090	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-091	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-092	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-093	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-094	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-095	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-096	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-097	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-098	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-099	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-100	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-101	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-102	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-370-103	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-380-001	01	Non-Residential Developed	2.030	\$424.27	\$422.44
021-380-002	01	Non-Residential Developed	26.635	\$5,566.72	\$5,542.74
021-380-003	01	Non-Residential Developed	2.415	\$504.74	\$502.56
021-380-004	01	Non-Residential Developed	2.660	\$555.94	\$553.54
021-380-005	01	Non-Residential Developed	13.405	\$2,801.65	\$2,789.58
021-380-006	01	Non-Residential Developed	1.050	\$219.45	\$218.50
021-380-007	01	Non-Residential Developed	1.470	\$307.23	\$305.90
021-380-010	01	Non-Residential Developed	1.505	\$314.55	\$313.19
021-380-011	01	Non-Residential Developed	1.050	\$219.45	\$218.50
021-380-012	01	Non-Residential Developed	0.420	\$87.78	\$87.40
021-380-013	01	Non-Residential Developed	1.050	\$219.45	\$218.50
021-380-014	01	Non-Residential Developed	2.695	\$563.26	\$560.82
021-380-015	01	Non-Residential Developed	2.240	\$468.16	\$466.14
021-380-016	01	Non-Residential Developed	1.820	\$380.38	\$378.74
021-380-017	01	Non-Residential Developed	0.700	\$146.30	\$145.67
021-380-018	01	Residential Multi-Family	80.000	\$16,720.00	\$16,648.00
021-470-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-006	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-470-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-470-044	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-470-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-037	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-480-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-480-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-033	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-490-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-490-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-001	01	Exempt	-	\$0.00	\$0.00
021-510-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-003	01	Exempt	-	\$0.00	\$0.00
021-510-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-007	01	Exempt	-	\$0.00	\$0.00
021-510-008	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-510-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-021	01	Exempt	-	\$0.00	\$0.00
021-510-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-032	01	Exempt	-	\$0.00	\$0.00
021-510-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-042	01	Exempt	-	\$0.00	\$0.00
021-510-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-046	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-510-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-510-054	01	Exempt	-	\$0.00	\$0.00
021-530-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-007	01	Exempt	-	\$0.00	\$0.00
021-530-008	01	Exempt	-	\$0.00	\$0.00
021-530-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-031	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-530-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-530-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-035	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-580-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-048	01	Exempt	-	\$0.00	\$0.00
021-580-049	01	Exempt	-	\$0.00	\$0.00
021-580-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-062	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-063	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-580-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-001	01	Exempt	-	\$0.00	\$0.00
021-600-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-009	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-600-010	01	Exempt	-	\$0.00	\$0.00
021-600-011	01	Exempt	-	\$0.00	\$0.00
021-600-012	01	Exempt	-	\$0.00	\$0.00
021-600-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-015	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-021	01	Exempt	-	\$0.00	\$0.00
021-600-022	01	Exempt	-	\$0.00	\$0.00
021-600-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-033	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-036	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-047	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-600-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-055	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-056	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-057	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-058	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-059	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-060	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-061	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-062	01	Exempt	-	\$0.00	\$0.00
021-600-063	01	Exempt	-	\$0.00	\$0.00
021-600-064	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-065	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-066	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-067	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-068	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-069	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-070	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-071	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-072	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-073	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-074	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-075	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-076	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-077	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-078	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-079	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-080	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-081	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-082	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-083	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-084	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-085	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-600-086	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-087	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-088	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-089	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-600-090	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-001	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-002	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-003	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-004	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-005	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-006	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-007	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-008	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-009	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-010	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-011	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-012	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-013	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-014	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-015	01	Exempt	-	\$0.00	\$0.00
021-610-016	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-017	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-018	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-019	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-020	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-021	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-022	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-023	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-024	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-025	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-026	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-027	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-028	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-029	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-030	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-031	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-032	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-033	01	Residential Single-Family	1.000	\$209.00	\$208.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-610-034	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-035	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-036	01	Exempt	-	\$0.00	\$0.00
021-610-037	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-038	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-039	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-040	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-041	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-042	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-043	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-044	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-045	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-046	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-047	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-048	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-049	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-050	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-051	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-052	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-053	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-054	01	Residential Single-Family	1.000	\$209.00	\$208.10
021-610-055	01	Exempt	-	\$0.00	\$0.00
Totals			691.145	\$144,449.33	\$143,827.22

Zone 05 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-360-018	05	Exempt	-	\$0.00	\$0.00
021-360-019	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-020	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-021	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-022	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-023	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-024	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-027	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-028	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-029	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-030	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-031	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-032	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-033	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-034	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-035	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-036	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-037	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-038	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-039	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-040	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-041	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-042	05	Exempt	-	\$0.00	\$0.00
021-360-043	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-044	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-045	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-046	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-047	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-048	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-049	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-050	05	Residential Single-Family	1.000	\$133.00	\$132.96
021-360-051	05	Exempt	-	\$0.00	\$0.00
Totals			29.000	\$3,857.00	\$3,855.84

Zone 06 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-050-001	06	Exempt	-	\$0.00	\$0.00
023-050-002	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-003	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-004	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-005	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-006	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-007	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-008	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-009	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-010	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-011	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-012	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-013	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-014	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-015	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-016	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-017	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-018	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-019	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-020	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-021	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-022	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-023	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-024	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-025	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-026	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-027	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-028	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-029	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-050-030	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-001	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-002	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-003	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-004	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-005	06	Residential Single-Family	1.000	\$32.00	\$31.54

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-060-006	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-007	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-008	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-009	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-010	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-011	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-012	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-013	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-014	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-015	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-016	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-017	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-018	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-019	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-020	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-021	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-022	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-023	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-024	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-025	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-026	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-027	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-028	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-029	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-030	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-031	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-032	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-033	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-034	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-035	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-036	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-037	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-038	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-039	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-040	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-041	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-042	06	Residential Single-Family	1.000	\$32.00	\$31.54

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-060-043	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-044	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-045	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-060-046	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-002	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-003	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-004	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-005	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-006	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-007	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-008	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-009	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-010	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-011	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-012	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-013	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-014	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-015	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-016	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-017	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-018	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-019	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-020	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-021	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-022	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-023	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-024	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-025	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-026	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-027	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-028	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-029	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-030	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-031	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-032	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-033	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-034	06	Residential Single-Family	1.000	\$32.00	\$31.54

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-070-035	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-036	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-037	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-038	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-039	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-040	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-041	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-042	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-043	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-044	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-045	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-046	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-047	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-048	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-049	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-050	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-051	06	Residential Single-Family	1.000	\$32.00	\$31.54
023-070-052	06	Residential Single-Family	1.000	\$32.00	\$31.54
Totals			126.000	\$4,032.00	\$3,974.04

Zone 07 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-370-001	07	Exempt	-	\$0.00	\$0.00
023-370-002	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-003	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-004	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-005	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-006	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-007	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-008	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-009	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-010	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-011	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-012	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-013	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-014	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-015	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-016	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-017	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-018	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-019	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-020	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-021	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-022	07	Exempt	-	\$0.00	\$0.00
023-370-023	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-024	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-025	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-026	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-027	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-028	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-029	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-030	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-031	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-032	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-033	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-034	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-035	07	Residential Single-Family	1.000	\$96.00	\$95.10

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-370-036	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-037	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-038	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-039	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-040	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-041	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-042	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-043	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-044	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-045	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-046	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-047	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-048	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-049	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-050	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-051	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-052	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-053	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-054	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-055	07	Residential Single-Family	1.000	\$96.00	\$95.10
023-370-056	07	Exempt	-	\$0.00	\$0.00
Totals			53.000	\$5,088.00	\$5,040.30

Zone 09 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-080-053	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-054	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-055	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-056	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-057	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-058	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-059	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-060	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-061	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-062	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-063	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-064	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-065	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-066	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-067	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-068	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-069	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-070	09	Exempt	-	\$0.00	\$0.00
021-080-071	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-072	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-073	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-074	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-075	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-076	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-077	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-078	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-079	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-080	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-081	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-082	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-083	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-084	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-085	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-086	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-087	09	Residential Single-Family	1.000	\$77.00	\$76.32

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-080-088	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-089	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-090	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-091	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-080-092	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-001	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-002	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-003	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-004	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-005	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-006	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-007	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-008	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-009	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-010	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-011	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-012	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-013	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-014	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-015	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-016	09	Exempt	-	\$0.00	\$0.00
021-170-034	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-035	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-036	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-037	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-038	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-039	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-040	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-041	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-042	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-043	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-044	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-045	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-046	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-047	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-048	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-049	09	Residential Single-Family	1.000	\$77.00	\$76.32

Engineer's Report
Establishment of New or Increased Assessments
LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11
Commencing Fiscal Year 2018/2019

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-170-050	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-170-051	09	Exempt	-	\$0.00	\$0.00
021-680-001	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-002	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-003	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-004	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-006	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-007	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-008	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-009	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-010	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-011	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-012	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-013	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-014	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-015	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-016	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-017	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-018	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-019	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-020	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-021	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-022	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-023	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-024	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-025	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-026	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-027	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-028	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-029	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-030	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-031	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-032	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-033	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-034	09	Exempt	-	\$0.00	\$0.00
021-680-035	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-036	09	Residential Single-Family	1.000	\$77.00	\$76.32

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
021-680-037	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-038	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-039	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-040	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-041	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-042	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-043	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-044	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-045	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-046	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-047	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-048	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-049	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-050	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-051	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-052	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-053	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-054	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-055	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-056	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-057	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-058	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-059	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-060	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-061	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-062	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-063	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-064	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-065	09	Residential Single-Family	1.000	\$77.00	\$76.32
021-680-066	09	Exempt	-	\$0.00	\$0.00
Totals			134.000	\$10,318.00	\$10,226.88

Zone 10 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-440-001	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-002	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-003	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-004	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-005	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-006	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-007	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-008	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-009	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-010	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-011	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-012	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-013	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-014	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-015	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-018	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-019	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-020	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-021	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-022	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-023	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-024	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-025	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-026	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-027	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-028	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-029	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-030	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-031	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-032	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-033	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-034	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-035	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-036	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-037	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-440-038	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-039	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-040	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-041	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-042	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-043	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-044	10	Exempt	-	\$0.00	\$0.00
023-440-045	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-046	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-047	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-048	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-049	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-050	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-051	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-052	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-053	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-054	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-055	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-056	10	Exempt	-	\$0.00	\$0.00
023-440-057	10	Exempt	-	\$0.00	\$0.00
023-440-058	10	Exempt	-	\$0.00	\$0.00
023-440-059	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-440-060	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-001	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-002	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-003	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-004	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-005	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-006	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-007	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-008	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-009	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-010	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-011	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-012	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-013	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-014	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-550-015	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-016	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-017	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-018	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-019	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-020	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-021	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-022	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-023	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-024	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-025	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-026	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-027	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-028	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-029	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-030	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-031	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-032	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-033	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-034	10	Exempt	-	\$0.00	\$0.00
023-550-035	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-036	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-037	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-038	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-039	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-040	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-041	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-042	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-043	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-044	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-045	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-046	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-047	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-048	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-049	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-050	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-051	10	Residential Single-Family	1.000	\$177.00	\$176.92

Engineer's Report
Establishment of New or Increased Assessments
LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11
Commencing Fiscal Year 2018/2019

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-550-052	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-053	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-054	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-055	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-056	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-057	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-058	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-059	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-060	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-061	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-550-062	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-001	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-002	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-003	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-004	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-005	10	Exempt	-	\$0.00	\$0.00
023-560-006	10	Exempt	-	\$0.00	\$0.00
023-560-007	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-008	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-009	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-010	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-011	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-012	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-013	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-014	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-015	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-016	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-017	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-018	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-019	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-020	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-021	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-022	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-024	10	Exempt	-	\$0.00	\$0.00
023-560-025	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-026	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-027	10	Residential Single-Family	1.000	\$177.00	\$176.92

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-560-028	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-029	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-030	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-031	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-032	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-033	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-034	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-035	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-036	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-037	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-038	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-039	10	Residential Single-Family	1.000	\$177.00	\$176.92
023-560-040	10	Residential Single-Family	1.000	\$177.00	\$176.92
Totals			151.000	\$26,727.00	\$26,714.92

Zone 11 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-160-001	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-002	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-003	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-004	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-005	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-006	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-007	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-008	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-009	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-010	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-011	11	Exempt	-	\$0.00	\$0.00
023-160-012	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-013	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-014	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-015	11	Exempt	-	\$0.00	\$0.00
023-160-016	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-017	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-018	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-019	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-020	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-021	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-022	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-023	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-024	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-025	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-026	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-027	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-028	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-029	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-030	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-031	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-032	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-033	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-034	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-035	11	Residential Single-Family	1.000	\$94.00	\$93.34

Engineer's Report
Establishment of New or Increased Assessments
LLMD Zone Nos. 01, 05, 06, 07, 09, 10, and 11
Commencing Fiscal Year 2018/2019

Assessor Parcel Number	Zone	Land Use	EBU	Maximum Assessment	Fiscal Year 2018/2019 Assessment
023-160-036	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-037	11	Residential Single-Family	1.000	\$94.00	\$93.34
023-160-038	11	Residential Single-Family	1.000	\$94.00	\$93.34
Totals			36.000	\$3,384.00	\$3,360.24



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

Staff Report

To: Lemoore City Council
From: Janie Venegas, City Clerk / Human Resources Manager
Date: May 11, 2018 **Meeting Date:** May 15, 2018
Subject: Activity Update

Strategic Initiative:	<input type="checkbox"/> Safe & Vibrant Community	<input type="checkbox"/> Growing & Dynamic Economy
	<input type="checkbox"/> Fiscally Sound Government	<input type="checkbox"/> Operational Excellence
	<input type="checkbox"/> Community & Neighborhood Livability	<input checked="" type="checkbox"/> Not Applicable

Reports

- | | |
|-------------------------------|--------------|
| ➤ Warrant Register – FY 17/18 | May 3, 2018 |
| ➤ Warrant Register – FY 17/18 | May 10, 2018 |

Warrant Register 5-3-18

PEI
DATE: 05/04/2018
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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4211 - CITY COUNCIL

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		4,509.46	.00	PROF SRVCES
TOTAL						.00	4,509.46	.00	
TOTAL					CITY COUNCIL	.00	4,509.46	.00	

PEI
DATE: 05/04/2018
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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4213 - CITY MANAGER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/03/18	21		57523	6868 MIDAMERICA ADMIN		48.00	.00	ADMINFEES
TOTAL						.00	48.00	.00	
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		3,693.20	.00	PROF SRVCES
11/18	05/03/18	21		57489	6377 THE CRISCOM COMP		3,806.87	.00	GOVERNMENTAL AFFAIRS
TOTAL						.00	7,500.07	.00	
4340									
11/18	05/03/18	21		57482	5516 AT&T		35.75	.00	03/17/2018-04/16/2018
TOTAL						.00	35.75	.00	
TOTAL					CITY MANAGER	.00	7,583.82	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 3
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4215 - FINANCE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		198.00	.00	PROF SRVCES
TOTAL						.00	198.00	.00	
4340									
11/18	05/03/18	21		57482	5516 AT&T		22.34	.00	03/17/2018-04/16/2018
TOTAL						.00	22.34	.00	
TOTAL						.00	220.34	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4216 - PLANNING

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		1,458.00	.00	PROF SRVCES
TOTAL						.00	1,458.00	.00	
TOTAL						.00	1,458.00	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 5
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
11/18	05/03/18	21		57526	5941 OMEGA INDUSTRIAL		206.85	.00	ALU MASTER /A-C ILLUM
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		277.09	.00	CLEANER 2.5 LIT GERM
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		291.18	.00	HAND SOAP,CLEANER
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		374.96	.00	FLOOR CLEANER/CANLINE
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		455.44	.00	TOWELS PLY
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		455.44	.00	TOWELS PLY
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		21.07	.00	CLR WONDDR/MIRR HOLD/
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		25.36	.00	PWRBIT/DRGUIDE/PHILIN
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		21.42	.00	UREA WALL PLATE
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		36.44	.00	ADJ NOZZLE
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		34.93	.00	BATTERY/CLEAN MAG ERA
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		56.83	.00	ROOF CEMENT
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		56.90	.00	PUTTY KNIFE/SEALANT
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		60.02	.00	ALK BATTERY
11/18	05/03/18	21		57524	0345 MORGAN & SLATES		110.62	.00	SQTUBE CUT/HR FLAT
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		148.07	.00	MOPS
11/18	05/03/18	21		57500	1547 VERITIV OPERATIN		192.81	.00	BERRY BIG,SEAT COVERS
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		4.19	.00	NUTS&BOLTS
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		5.67	.00	BRS BARREL BOLT
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		12.83	.00	LTK CAULK
11/18	05/03/18	21	8428 -01	57487	1216 CBS DOORS		1,218.90	-1,218.90	NEW 3070 DOORS FOR CIVIV
TOTAL					OPERATING SUPPLIES	.00	4,067.02	-1,218.90	
4340					UTILITIES				
11/18	05/03/18	21		57544	0423 SOCALGAS		170.63	.00	19451608004
11/18	05/03/18	21		57544	0423 SOCALGAS		62.40	.00	03491607002
11/18	05/03/18	21		57544	0423 SOCALGAS		65.85	.00	14416046861
11/18	05/03/18	21		57544	0423 SOCALGAS		77.52	.00	18821608009
11/18	05/03/18	21		57544	0423 SOCALGAS		81.31	.00	18191607227
11/18	05/03/18	21		57544	0423 SOCALGAS		18.70	.00	16931611004
11/18	05/03/18	21		57544	0423 SOCALGAS		217.05	.00	14251743192
TOTAL					UTILITIES	.00	693.46	.00	
4350					REPAIR/MAINT SERVICES				
11/18	05/03/18	21		57506	3045 HAYES GARAGE DOO		175.00	.00	RAPIR DOORS
TOTAL					REPAIR/MAINT SERVICES	.00	175.00	.00	
TOTAL					MAINTENANCE DIVISION	.00	4,935.48	-1,218.90	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4221 - POLICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/03/18	21		57523	6868 MIDAMERICA ADMIN		72.00	.00	ADMINFEES
TOTAL						.00	72.00	.00	
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		2,893.28	.00	PROF SRVCES
TOTAL						.00	2,893.28	.00	
4320									
11/18	05/03/18	21		57548	6954 TULARECOUNTYDEPU		80.00	.00	TANNER JACQUES K-9
11/18	05/03/18	21		57547	6954 TULARECOUNTYDEPU		60.00	.00	JOHN HENDERSON K-9
TOTAL						.00	140.00	.00	
4340									
11/18	05/03/18	21		57482	5516 AT&T		22.39	.00	03/17/2018-04/16/2018
11/18	05/03/18	21		57482	5516 AT&T		172.84	.00	03/20/2018-04/19/2018
TOTAL						.00	195.23	.00	
TOTAL					POLICE	.00	3,300.51	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 7
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4222 - FIRE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230			REPAIR/MAINT	SUPPLIES					
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		128.69	.00	GRY LED AREA LIGHT
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		12.32	.00	ZINC WD SCREW
TOTAL			REPAIR/MAINT	SUPPLIES		.00	141.01	.00	
4310			PROFESSIONAL	CONTRACT SVC					
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		5,562.00	.00	PROF SRVCES
TOTAL			PROFESSIONAL	CONTRACT SVC		.00	5,562.00	.00	
4340			UTILITIES						
11/18	05/03/18	21		57482	5516 AT&T		96.26	.00	03/20/2018-04/19/2018
TOTAL			UTILITIES			.00	96.26	.00	
TOTAL			FIRE			.00	5,799.27	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4224 - BUILDING INSPECTION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/03/18	21		57523	6868 MIDAMERICA ADMIN		24.00	.00	ADMINFEES
TOTAL						.00	24.00	.00	
TOTAL						.00	24.00	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4230 - PUBLIC WORKS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		918.00	.00	PROF SRVCES
11/18	05/03/18	21	8103	-01 57534	0876 QUAD KNOFF, INC.		1,665.36	-1,665.36	L170000.01 - GENERAL ENGI
11/18	05/03/18	21	8105	-01 57534	0876 QUAD KNOFF, INC.		383.40	-383.40	L170149 TRACT 921 #1,2,3
TOTAL					PROFESSIONAL CONTRACT SVC	.00	2,966.76	-2,048.76	
TOTAL					PUBLIC WORKS	.00	2,966.76	-2,048.76	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 10
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4231 - STREETS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
11/18	05/03/18	21	8441	-01 57541	0428 STONEY'S SAND &		779.58	-779.58	COLD MIX TAG #749440
TOTAL						.00	779.58	-779.58	
4310									
11/18	05/03/18	21	8442	-01 57494	6869 MILLENNIUM FUNDI		700.80	-700.80	BLANKET PO FOR DANIEL ARA
11/18	05/03/18	21	8442	-01 57494	6869 MILLENNIUM FUNDI		700.80	-700.80	BLANKET PO FOR DANIEL ARA
11/18	05/03/18	21	8442	-01 57494	6869 MILLENNIUM FUNDI		700.80	-700.80	BLANKET PO FOR DANIEL ARA
11/18	05/03/18	21	8046	-01 57498	5758 MARK FERNANDES		466.67	-466.67	MAINTENANCE OF LANDSCAPE
11/18	05/03/18	21	8046	-02 57498	5758 MARK FERNANDES		155.47	-155.47	ADDITIONAL COST TO FIX, R
11/18	05/03/18	21	8046	-03 57498	5758 MARK FERNANDES		243.78	-243.78	POLICE DISPATCH LANDSCAPE
11/18	05/03/18	21		57498	5758 MARK FERNANDES		215.00	.00	MAINTENANCE LANDSCAPE
TOTAL						.00	3,183.32	-2,968.32	
4340									
11/18	05/03/18	21		57528	0363 P G & E		7,748.20	.00	03/16/2018-04/16/2018
11/18	05/03/18	21		57528	0363 P G & E		63.64	.00	03/17/2018-04/17/2018
TOTAL						.00	7,811.84	.00	
TOTAL						.00	11,774.74	-3,747.90	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 11
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4241 - PARKS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4010									
11/18	05/03/18	21		57509	T1883 JESSE RUBEN REYN		91.15	.00	REIMBURSE BOOTS
TOTAL						.00	91.15	.00	
4220									
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		33.01	.00	GAL INT PRIME
11/18	05/03/18	21 8389	-01	57517	0304 LEMOORE HARDWARE		1,029.60	-1,029.60	TRIPLE 16 LAWN FOOD
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		8.57	.00	PUSH BROOM
TOTAL						.00	1,071.18	-1,029.60	
4310									
11/18	05/03/18	21		57529	6506 GOPHER GRABBERS		325.00	.00	MONTHLYBLU HERITAGE P
11/18	05/03/18	21		57529	6506 GOPHER GRABBERS		150.00	.00	MONTHLYBLU LIONS PARK
TOTAL						.00	475.00	.00	
TOTAL						.00	1,637.33	-1,029.60	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4242 - RECREATION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/03/18	21		57523	6868 MIDAMERICA ADMIN		24.00	.00	ADMINFEES
TOTAL						.00	24.00	.00	
4220									
11/18	05/03/18	21		57525	5396 OFFICE DEPOT		18.24	.00	WRAPPERS FLAT COINS
TOTAL						.00	18.24	.00	
4310									
11/18	05/03/18	21		57522	T2243 MICHELLE STEVENS		42.00	.00	ART EXPLORATION
11/18	05/03/18	21		57480	6924 ASHLY MARIE WIER		143.50	.00	MOM+MEYOGAPILATES APR
11/18	05/03/18	21		57478	6848 ADRIAN CALDERA		176.00	.00	REC LEADER SFTBLL
11/18	05/03/18	21		57539	6810 STEPHANIE BILLIN		192.50	.00	PEEWEE MUSIC/FITNESS
11/18	05/03/18	21		57538	5235 STATE DISBURSEME		86.00	.00	JASON GLASPIE
11/18	05/03/18	21		57520	T2091 MARIAH RAMIREZ		88.00	.00	SFTBLL SCRKEEPER
11/18	05/03/18	21		57537	6922 SHANON LOPEZ		70.00	.00	GENTLE YOGA-FEB18
11/18	05/03/18	21		57536	T2217 SHANEE RANESSES		686.00	.00	LEMOORE REC DANCE
11/18	05/03/18	21		57530	6892 PAUL GADEA		686.00	.00	LEMOORE REC DANCE
11/18	05/03/18	21		57502	5962 JASON GLASPIE		472.25	.00	BOXING APRIL 2018
11/18	05/03/18	21		57499	6731 FLORENCE COLBY		423.50	.00	ZUMBA APRIL 2018
11/18	05/03/18	21		57535	6703 SALVADOR VARGAS		305.00	.00	SFTBALL UMP
11/18	05/03/18	21		57546	T1508 MAUREEN TOMPKINS		273.00	.00	DIG OBEDIENCE APR18
11/18	05/03/18	21		57511	T2043 JULIO GONZALEZ		280.00	.00	DRAMA APRIL 2018
11/18	05/03/18	21		57519	6371 MANUEL VELARDE		210.00	.00	KARATE APRIL18
11/18	05/03/18	21		57508	6888 JESSE CHAVARRIA		200.00	.00	SFTBLL UMP
11/18	05/03/18	21		57513	6950 KEITH BRYSON		200.00	.00	SFTBLL UMP
11/18	05/03/18	21		57496	6283 ERIK SURWILL		1,804.00	.00	CMCATT03/16/18-04/19/
TOTAL						.00	6,337.75	.00	
TOTAL						.00	6,379.99	.00	

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
11/18	05/03/18	21		57515	6543 KINGS INDUSTRIAL		996.00	.00	EXAMS/TESTINGS
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		1,440.00	.00	PROF SRVCES
11/18	05/03/18	21		57549	T2185 UNITED HEALTH CE		322.43	.00	DRUG SCREENINGS
TOTAL					PROFESSIONAL CONTRACT SVC	.00	2,758.43	.00	
4360					TRAINING				
11/18	05/03/18	21		57490	T2022 DAN BALLIN		170.00	.00	REIMBURSE CLASSES
TOTAL					TRAINING	.00	170.00	.00	
4534					EE HOME BUYERS ASSIST.PRG				
11/18	05/03/18	21		57540	6448 STEWART TITLE		10,000.00	.00	SOUZA, JOHN
TOTAL					EE HOME BUYERS ASSIST.PRG	.00	10,000.00	.00	
TOTAL					HUMAN RESOURCES	.00	12,928.43	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 5712 - REGIONAL DISPATCH CENTER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57543	6933 TETER, LLP		6,750.00	.00	NEW DISPATCH BUILDING
TOTAL						.00	6,750.00	.00	
TOTAL						.00	6,750.00	.00	
TOTAL						.00	70,268.13	-8,045.16	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 040 - FLEET MAINTENANCE
BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
					REPAIR/MAINT SUPPLIES				
11/18	05/03/18	21		57507	0221 HYDRAULIC CONTRO		197.37	.00	6801-12-12NWO,O-RING
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		21.44	.00	SELF GFCI
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		-21.44	.00	RETURNED EQUIPMENT
TOTAL					REPAIR/MAINT SUPPLIES	.00	197.37	.00	
TOTAL					FLEET MAINTENANCE	.00	197.37	.00	
TOTAL					FLEET MAINTENANCE	.00	197.37	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 045 - GOLF COURSE - CITY
BUDGET UNIT - 4245 - GOLF COURSE-CITY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K	COST OF REVENUE-KITCHEN								
11/18	05/03/18	21		57532	T1885 THOMAS RINGER		133.30	.00	VALLEY WIDE KITCHEN
11/18	05/03/18	21		57545	6442 SLUSH PUPPIE PRO		72.90	.00	SUPREME FRENCH
11/18	05/03/18	21		57532	T1885 THOMAS RINGER		849.70	.00	VALLEY WIDE KITCHEN
11/18	05/03/18	21		57532	T1885 THOMAS RINGER		1,549.65	.00	BUENO BEV. KITCHEN
TOTAL	COST OF REVENUE-KITCHEN					.00	2,605.55	.00	
4000P	COST OF REVENUE-PRO SHOP								
11/18	05/03/18	21	8212	-01 57542	6443 TAYLORMADE GOLF		502.38	-502.38	GOLF CLUBS, HATS, GLOVES,
11/18	05/03/18	21	8212	-01 57542	6443 TAYLORMADE GOLF		777.60	-777.60	GOLF CLUBS, HATS, GLOVES,
11/18	05/03/18	21	8213	-01 57486	6476 CALLAWAY		899.85	-899.85	GOLF CLUBS, HATS, GLOVES,
11/18	05/03/18	21	8370	-01 57476	6450 TITLEIST		799.09	-799.09	GOLF BALLS, EQUIPMENT, CAP
11/18	05/03/18	21		57477	6911 ADIDAS AMERICA I		239.86	.00	GOLF SUPPLIES
11/18	05/03/18	21		57503	6453 GLOBAL TOUR GOLF		289.04	.00	GOLF SUPPLIES
11/18	05/03/18	21		57486	6476 CALLAWAY		111.48	.00	GOLF SUPPLIES
11/18	05/03/18	21		57503	6453 GLOBAL TOUR GOLF		157.07	.00	GOLF SUPPLIES
11/18	05/03/18	21		57477	6911 ADIDAS AMERICA I		21.26	.00	GOLF SUPPLIES
11/18	05/03/18	21		57503	6453 GLOBAL TOUR GOLF		21.00	.00	GOLF SUPPLIES
11/18	05/03/18	21		57503	6453 GLOBAL TOUR GOLF		60.95	.00	GOLF SUPPLIES
TOTAL	COST OF REVENUE-PRO SHOP					.00	3,879.58	-2,978.92	
4220K	OPERATING SUPPLIES-KITCH								
11/18	05/03/18	21		57488	6624 CINTAS		50.00	.00	KITCHEN SUPPLIES
TOTAL	OPERATING SUPPLIES-KITCH					.00	50.00	.00	
4220M	OPERATING SUPPLIES MAINT.								
11/18	05/03/18	21		57550	6953 UNITED SIGNS INT		62.54	.00	WHITE DIBOND SIGNS
TOTAL	OPERATING SUPPLIES MAINT.					.00	62.54	.00	
4220P	OPERATING SUPPLIES-PRO SH								
11/18	05/03/18	21		57493	6501 EASY PICKER GOLF		261.40	.00	GOLF SUPPLIES
TOTAL	OPERATING SUPPLIES-PRO SH					.00	261.40	.00	
4291	MISCELLANEOUS EXPENSES								
11/18	05/03/18	21		57532	T1885 THOMAS RINGER		398.00	.00	WHOLESALE PRINT
TOTAL	MISCELLANEOUS EXPENSES					.00	398.00	.00	
4309	STAFFING/TOM RINGER								
11/18	05/03/18	21		57532	T1885 THOMAS RINGER		300.94	.00	AFLAC
11/18	05/03/18	21		57532	T1885 THOMAS RINGER		3,302.58	.00	WORKMANS COMP
TOTAL	STAFFING/TOM RINGER					.00	3,603.52	.00	
TOTAL	GOLF COURSE-CITY					.00	10,860.59	-2,978.92	
TOTAL	GOLF COURSE - CITY					.00	10,860.59	-2,978.92	

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4010									
4010									
11/18	05/03/18	21		57521	T2403 MATTHEW MOLINA		200.00	.00	REIMBURSE BOOTS
TOTAL						.00	200.00	.00	
4140									
11/18	05/03/18	21		57523	6868 MIDAMERICA ADMIN		24.00	.00	ADMINFEES
TOTAL						.00	24.00	.00	
4220									
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		21.53	.00	ELBOW,TUBINGCUTTR,NUT
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		18.85	.00	GRIP MULTI-SAW
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		19.28	.00	RESPIRATOR/EXHAL VALV
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		52.53	.00	BOW RAKE
11/18	05/03/18	21		57527	6120 O'REILLY AUTO PA		53.60	.00	MPACT GLOVES
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		34.61	.00	RUST REFORMER
11/18	05/03/18	21		57524	0345 MORGAN & SLATES		37.79	.00	SEIGELITE GASKET
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		45.85	.00	HOSEBIBB/GALVNIPPLE
11/18	05/03/18	21		57504	0521 GRAINGER		412.87	.00	PRESSURE SWITCH STAND
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		4.91	.00	HARDWARE
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		10.71	.00	DIVIDED CASE
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		11.97	.00	2 CYL OIL
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		16.50	.00	SEAL TAPE/STRGHTBIBB
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		15.00	.00	TWISTED LINE
11/18	05/03/18	21		57517	0304 LEMOORE HARDWARE		15.00	.00	BASTARD CUT FILE
TOTAL						.00	771.00	.00	
4310									
11/18	05/03/18	21		57518	5609 LOZANO SMITH, LL		1,998.00	.00	PROF SRVCES
TOTAL						.00	1,998.00	.00	
4340									
11/18	05/03/18	21		57482	5516 AT&T		100.69	.00	03/20/2018-04/19/2018
11/18	05/03/18	21		57544	0423 SOCALGAS		50.90	.00	03/21/2018-04/19/2018
11/18	05/03/18	21		57528	0363 P G & E		24,090.68	.00	03/08/2018-04/05/2018
TOTAL						.00	24,242.27	.00	
4350									
11/18	05/03/18	21	8090 -01	57552	5648 ZIM INDUSTRIES,		23,257.65	-23,257.65	REHABILITATION OF WELL 7
TOTAL						.00	23,257.65	-23,257.65	
TOTAL						.00	50,492.92	-23,257.65	

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CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
 ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
 BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57533	6729 PRIDESTAFF, INC.		900.00	.00	MONTGOMERY, EBONY
TOTAL						.00	900.00	.00	
4340									
11/18	05/03/18	21		57482	5516 AT&T		16.38	.00	03/17/2018-04/16/2018
TOTAL						.00	16.38	.00	
TOTAL						.00	916.38	.00	
TOTAL						.00	51,409.30	-23,257.65	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/03/18	21		57523	6868 MIDAMERICA ADMIN		24.00	.00	ADMINFEES
TOTAL						.00	24.00	.00	
4220									
11/18	05/03/18	21		57501	6751 FURTADO WELDING		170.08	.00	FLAPDISCS, COUPLER, FLA
TOTAL						.00	170.08	.00	
4310									
11/18	05/03/18	21	8436	-01 57494	6869 MILLENNIUM FUNDI		700.80	-700.80	TEMP LABOR REMAINDER OF 2
11/18	05/03/18	21	8436	-01 57494	6869 MILLENNIUM FUNDI		700.80	-700.80	TEMP LABOR REMAINDER OF 2
11/18	05/03/18	21	8436	-01 57494	6869 MILLENNIUM FUNDI		700.80	-700.80	TEMP LABOR REMAINDER OF 2
11/18	05/03/18	21	8440	-01 57492	2736 DUNN'S SAND, INC		9,324.01	-9,324.01	TRASH BEING SCREENED FROM
11/18	05/03/18	21	8440	-02 57492	2736 DUNN'S SAND, INC		675.99	-675.99	TAX
TOTAL						.00	12,102.40	-12,102.40	
4350									
11/18	05/03/18	21	8424	-01 57505	5181 HAAKER EQUIPMENT		489.66	-489.66	TRUCK 11 SWEEPER PARTS EL
11/18	05/03/18	21	8424	-02 57505	5181 HAAKER EQUIPMENT		40.31	-40.31	SHIPPING FEES
11/18	05/03/18	21	8424	-03 57505	5181 HAAKER EQUIPMENT		1,395.86	-1,395.86	LABOR
11/18	05/03/18	21	8424	-04 57505	5181 HAAKER EQUIPMENT		139.59	-139.59	SHOP SUPPLIES/ENV CHARGES
11/18	05/03/18	21	8424	-05 57505	5181 HAAKER EQUIPMENT		45.62	-45.62	TAX
TOTAL						.00	2,111.04	-2,111.04	
TOTAL						.00	14,407.52	-14,213.44	
TOTAL						.00	14,407.52	-14,213.44	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 4260 - SEWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4010									
	11/18	05/03/18 21		57531	T2402 PAUL VALDEZ		152.99	.00	REIMBURSE BOOTS
TOTAL						.00	152.99	.00	
4220									
	11/18	05/03/18 21		57517	0304 LEMOORE HARDWARE		22.29	.00	NUTSETTER/ROOFCEMENT
	11/18	05/03/18 21		57517	0304 LEMOORE HARDWARE		22.29	.00	RF CEMENT/MAG NUTSETT
	11/18	05/03/18 21		57497	5866 FASTENAL COMPANY		44.54	.00	13POCKET TOOL BAG
	11/18	05/03/18 21		57551	2038 USA BLUEBOOK		441.27	.00	MNPT NO LEAD BRASS QU
	11/18	05/03/18 21		57551	2038 USA BLUEBOOK		484.37	.00	RHINO JAKE LID EXTRAC
	11/18	05/03/18 21		57517	0304 LEMOORE HARDWARE		1.99	.00	FASTNER PK
TOTAL						.00	1,016.75	.00	
4230									
	11/18	05/03/18 21	8423	-01 57510	0242 JORGENSEN COMPAN		370.00	-370.00	SCBA ANNUAL FLOW TEST
	11/18	05/03/18 21	8423	-02 57510	0242 JORGENSEN COMPAN		65.00	-65.00	TRIP CHARGE
	11/18	05/03/18 21	8423	-03 57510	0242 JORGENSEN COMPAN		45.00	-45.00	SCBA INSPECTION AND SERVI
	11/18	05/03/18 21	8423	-04 57510	0242 JORGENSEN COMPAN		80.00	-80.00	TRAINING RESPIRATOR & FIT
	11/18	05/03/18 21	8423	-05 57510	0242 JORGENSEN COMPAN		75.00	-75.00	AIR CYLINDER REFILL
	11/18	05/03/18 21	8423	-06 57510	0242 JORGENSEN COMPAN		78.00	-78.00	SCBA HYDRO
	11/18	05/03/18 21	8423	-07 57510	0242 JORGENSEN COMPAN		210.00	-210.00	SVA CYL VALVE O/H KIT ALU
	11/18	05/03/18 21	8423	-08 57510	0242 JORGENSEN COMPAN		20.67	-20.67	TAX
	11/18	05/03/18 21		57510	0242 JORGENSEN COMPAN		100.00	.00	GAS PRESENTATION SPAN
TOTAL						.00	1,043.67	-943.67	
4310									
	11/18	05/03/18 21		57518	5609 LOZANO SMITH, LL		9,664.88	.00	PROF SRVCES
TOTAL						.00	9,664.88	.00	
4340									
	11/18	05/03/18 21		57528	0363 P G & E		19.71	.00	03/19/2018-04/17/2018
	11/18	05/03/18 21		57481	6200 AT&T		32.38	.00	03/17/2018-04/16/2018
TOTAL						.00	52.09	.00	
TOTAL						.00	11,930.38	-943.67	
TOTAL						.00	11,930.38	-943.67	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 068 - GENERAL FACILITIES CAP
BUDGET UNIT - 5700 - ADMIN OFFICE RELOCATION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		57479	6718 ALLSTEEL INC.		453.46	.00	CABINET WITH STORAGE
11/18	05/03/18	21	8434	-01 57483	6719 CAL BENNETTS		2,305.99	-2,305.99	OFFICE FURNITURE FOR ASSI
TOTAL					PROFESSIONAL CONTRACT SVC	.00	2,759.45	-2,305.99	
TOTAL					ADMIN OFFICE RELOCATION	.00	2,759.45	-2,305.99	
TOTAL					GENERAL FACILITIES CAP	.00	2,759.45	-2,305.99	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 090 - TRUST & AGENCY
BUDGET UNIT - 4295 - TRUST & AGENCY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4432									
11/18	05/03/18	21		57514	5561 KINGS COUNTY TRE		17,432.45	.00	CNTYIMPFEES JAN18-MAR
TOTAL						.00	17,432.45	.00	
TOTAL						.00	17,432.45	.00	
TOTAL						.00	17,432.45	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 158 - 2011 TAX ALLOCATION BOND
BUDGET UNIT - 4962 - 2011 TAX ALLOCATION BOND

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
11/18	05/03/18	21		2562	4033 US BANK		690.00	.00	TRUSTEE,DEPOSITORY
TOTAL						.00	690.00	.00	
TOTAL						.00	690.00	.00	
TOTAL						.00	690.00	.00	
TOTAL						.00	690.00	.00	
TOTAL						.00	179,955.19	-51,744.83	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch='PO050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
11/18	05/03/18	21	57485	6254 DIVISION OF THE STAT		258.80	1ST QTR APP FEES
11/18	05/03/18	21	57484	5685 CALIFORNIA BUILDING		277.00	ADMIN REVOLVING FUND
TOTAL			ACCOUNTS PAYABLE		.00	535.80	
2242			ADA&EDUCATION [SB1186]				
11/18	05/03/18	21	57485	6254 DIVISION OF THE STAT	258.80		1ST QTR APP FEES
TOTAL			ADA&EDUCATION [SB1186]		258.80	.00	
2243			CALIF.BSASF. SB1473				
11/18	05/03/18	21	57484	5685 CALIFORNIA BUILDING	277.00		ADMIN REVOLVING FUND
TOTAL			CALIF.BSASF. SB1473		277.00	.00	
TOTAL			GENERAL FUND		535.80	535.80	

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CITY OF LEMOORE
 GENERAL LEDGER TRANSACTION ANALYSIS

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 AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch='PO050418'
 ACCOUNTING PERIOD: 11/18

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
11/18	05/03/18	21	57512	T2401 KAREN IBARRA		250.00	REFUND CIVIC DEPOSIT
11/18	05/03/18	21	57491	0819 DEPT OF CONSERVATION		806.99	STRNGMTION01/18-04/18
TOTAL			ACCOUNTS PAYABLE		.00	1,056.99	
2256			STRONG MOTION				
11/18	05/03/18	21	57491	0819 DEPT OF CONSERVATION	806.99		STRNGMTION01/18-04/18
TOTAL			STRONG MOTION		806.99	.00	
2300			CUSTOMER DEPOSITS				
11/18	05/03/18	21	57512	T2401 KAREN IBARRA	250.00		REFUND CIVIC DEPOSIT
TOTAL			CUSTOMER DEPOSITS		250.00	.00	
TOTAL			TRUST & AGENCY		1,056.99	1,056.99	
TOTAL REPORT					1,592.79	1,592.79	

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CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT31

SELECTION CRITERIA: transact.account between '3000' and '3999' and transact.batch='P0050418'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3876A	CBSASRF	SB1473	ADMIN				
11/18	05/03/18	210	57484	5685 CALIFORNIA BUILDI		27.70	ADMIN REVOLVING FUND
TOTAL	CBSASRF	SB1473	ADMIN		.00	27.70	.00
TOTAL	GENERAL FUND				.00	27.70	.00
TOTAL	GENERAL FUND				.00	27.70	.00
TOTAL REPORT					.00	27.70	.00

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CITY OF LEMOORE EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4213 - CITY MANAGER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
	11/18	05/10/18	21	57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
	11/18	05/10/18	21	57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
TOTAL						.00	250.00	.00	
4220									
	8 /18	02/23/18	21	56738	5396 OFFICE DEPOT		29.47	.00	PUNCH PAPER
	8 /18	02/23/18	21	56735	0304 LEMOORE HARDWARE		82.26	.00	PAPER
	8 /18	02/23/18	21	56738	5396 OFFICE DEPOT		4.88	.00	POCKET
	8 /18	02/23/18	21	56738	5396 OFFICE DEPOT		15.84	.00	COLOR FAST FOLDER
TOTAL						.00	132.45	.00	
4310									
	8 /18	02/23/18	21	56709	6377 THE CRISCOM COMP		3,750.00	.00	MARCH GOVERN & AFFAIR
TOTAL						.00	3,750.00	.00	
TOTAL						.00	4,132.45	.00	

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 2
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4214 - CITY CLERK'S OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4330									
11/18	05/10/18	21		57590	6080 LEE CENTRAL CALI		956.40	.00	ADS 03/26/18-04/29/18
TOTAL						.00	956.40	.00	
TOTAL						.00	956.40	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4215 - FINANCE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /18	02/23/18	21		56752	5927 SUPERION, LLC.		1,160.00	.00	FINANCIAL TRAINING
11/18	05/10/18	21	8013	-01 57606	6729 PRIDESTAFF, INC.		905.74	-905.74	ACCOUNTANT TEMP
TOTAL						.00	2,065.74	-905.74	
4330									
11/18	05/10/18	21		57621	6405 I DESIGN & PRINT		348.93	.00	5000/ LEFT WINDOWS
TOTAL						.00	348.93	.00	
4389									
11/18	05/10/18	21		57618	6104 US BANK		22.00	.00	MNTHLY MAINT.
TOTAL						.00	22.00	.00	
TOTAL						.00	2,436.67	-905.74	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4010									
	11/18	05/10/18 21		57602	T2404 OSCAR CORONADO		157.28	.00	REIMBURSE BOOTS
TOTAL		REGULAR SALARIES				.00	157.28	.00	
4220									
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		16.07	.00	FARM EQUI; PAINT
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		14.97	.00	KWIKSETLOCK KEYBLANK
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		16.91	.00	ENAMEL/PAINT
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		17.77	.00	MOUSE GLUE TRAP/TAPE
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		18.06	.00	PVC CEMENT/COUPLING
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		18.76	.00	ROOF CEMENT
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		19.29	.00	8PK D BATTERY
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		22.50	.00	LIGHT CONTROL
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		23.73	.00	NUTS & BOLTS
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		6.75	.00	BARREL BOLT
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		7.50	.00	MOUSETRAP
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		7.50	.00	K&B SEAL
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		9.55	.00	EYE BOLT
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		10.71	.00	SLV FOIL TAPE
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		3.99	.00	FASTNER PK
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		70.07	.00	SCHLAG LOCK KEYBLANKS
	8 /18	02/23/18 21		56717	1547 VERITIV OPERATIN		409.99	.00	CAP CLR
	8 /18	02/23/18 21		56717	1547 VERITIV OPERATIN		460.19	.00	CAN LINER
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		32.15	.00	AA BATTERIES
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		35.91	.00	COUPLING/VALVE
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		43.19	.00	RAZOR SCRAPER/TOIL SE
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		58.26	.00	RED MARK PAINT
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		59.82	.00	NUTS & BOLTS/FASTENER
	8 /18	02/23/18 21		56735	0304 LEMOORE HARDWARE		51.47	.00	HAND SWR HEAD
	11/18	05/10/18 21		57623	0474 WEST VALLEY SUPP		200.51	.00	RAINDIAL
TOTAL		OPERATING SUPPLIES				.00	1,635.62	.00	
4310									
	11/18	05/10/18 21		57570	6948 EDWARD TALAVERA		528.00	.00	JANIT. 04/23/18-05/06
TOTAL		PROFESSIONAL CONTRACT SVC				.00	528.00	.00	
4350									
	8 /18	02/23/18 21		56730	1263 KINGS COUNTY MOB		70.00	.00	MASTER KEY CYLINDER
TOTAL		REPAIR/MAINT SERVICES				.00	70.00	.00	
TOTAL		MAINTENANCE DIVISION				.00	2,390.90	.00	

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CITY OF LEMOORE
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PAGE NUMBER: 5
AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4221 - POLICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140					HEALTH INSURANCE				
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
TOTAL					HEALTH INSURANCE	.00	375.00	.00	
4220					OPERATING SUPPLIES				
11/18	05/10/18	21		57611	0428 STONEY'S SAND &		214.28	.00	CONCRETE MIX
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		25.71	.00	L'HERAULT REIMBURSE
TOTAL					OPERATING SUPPLIES	.00	239.99	.00	
4220U					OPERAT SUPPLIES- UNIFORMS				
8 /18	02/23/18	21		56697	6699 5.11 TACTICAL		207.28	.00	LONG SLEEVE/SHORT SLE
TOTAL					OPERAT SUPPLIES- UNIFORMS	.00	207.28	.00	
4310					PROFESSIONAL CONTRACT SVC				
8 /18	02/23/18	21		56708	4056 COMCAST		556.11	.00	INTERNET
11/18	05/10/18	21		57575	5814 CITY OF HANFORD		14,665.13	.00	DISPATCH MAY2018
TOTAL					PROFESSIONAL CONTRACT SVC	.00	15,221.24	.00	
4320					MEETINGS & DUES				
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		28.00	.00	PER DIEM EVID. TRAINI
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		9.99	.00	TREVINO- COOKIES
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		53.90	.00	MALDONADO REIMBURSE G
TOTAL					MEETINGS & DUES	.00	91.89	.00	
4360					TRAINING				
8 /18	02/23/18	21		56729	T667 MICHAEL KENDALL		202.00	.00	PER DIEM- TRAINING
8 /18	02/23/18	21		56746	T2034 ROGELIO AVELAR		70.00	.00	PER DIEM TRAINING
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		54.42	.00	POP/CSO
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		56.00	.00	PER DIEM COSPER
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		56.00	.00	PER DIEM MALDONADO
11/18	05/10/18	21		57591	0300 LEM CITY-PETTY C		14.00	.00	PER DIEM- CHANEY
TOTAL					TRAINING	.00	452.42	.00	
4840AR					AUTOS/TRKS ASSET REPLACE				
11/18	05/10/18	21	8156	-01 57605	5829 JONES BOYS LLC		850.00	-850.00	GRAPHICS UP-FIT NEW DODGE
11/18	05/10/18	21	8156	-02 57605	5829 JONES BOYS LLC		43.50	-43.50	SALES TAX
TOTAL					AUTOS/TRKS ASSET REPLACE	.00	893.50	-893.50	
TOTAL					POLICE	.00	17,481.32	-893.50	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4222 - FIRE

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220								OPERATING SUPPLIES
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		46.29	.00	BASE PAINT/ROLLER TRA
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		30.01	.00	LIGHT BULB
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		31.08	.00	PACK TAPE/DISPENSER
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		27.86	.00	HALO FLD LIGHT
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		72.26	.00	GAL PASTEL BASE
11/18 05/10/18 21			57600	5396 OFFICE DEPOT		16.94	.00	WALL ERS/DESKPAD
TOTAL					.00	224.44	.00	
4230								REPAIR/MAINT SUPPLIES
8 /18 02/23/18 21			56742	0370 PHIL'S LOCKSMITH		277.37	.00	LOCKS REKEY & MASTER
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		52.16	.00	POLYCRYLIC
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		4.06	.00	SAND PAPER
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		11.23	.00	POLY BRUSH
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		12.10	.00	SAND PAD/SHEET
8 /18 02/23/18 21			56735	0304 LEMOORE HARDWARE		8.57	.00	BLUE TAPE
11/18 05/10/18 21			57583	4048 HI-TECH E V S, I		48.17	.00	ALF COMPARTMENT DR SW
TOTAL					.00	413.66	.00	
4310								PROFESSIONAL CONTRACT SVC
8 /18 02/23/18 21 8050	-01		57625	0313 LEMOORE VOLUNTEE		10,730.00	-10,730.00	MONTHLY CALLS AMOUNT DUE
8 /18 02/23/18 21 8050	-01		57625	0313 LEMOORE VOLUNTEE		10,990.00	-10,990.00	MONTHLY CALLS AMOUNT DUE
11/18 05/10/18 21			57592	0313 LEMOORE VOLUNTEE		9,795.00	.00	MNTHLYCALLS MAR18
11/18 05/10/18 21			57575	5814 CITY OF HANFORD		10,998.85	.00	DISPATCH MAY2018
11/18 05/10/18 21			57592	0313 LEMOORE VOLUNTEE		11,460.00	.00	MNTHLYCALLS FEB18
11/18 05/10/18 21			57592	0313 LEMOORE VOLUNTEE		12,860.00	.00	MNTHLYCALLS APR18
TOTAL					.00	66,833.85	-21,720.00	
4320								MEETINGS & DUES
11/18 05/10/18 21			57569	0126 L.N. CURTIS & SO		40.45	.00	FIELD SERVICE KIT
TOTAL					.00	40.45	.00	
TOTAL					.00	67,512.40	-21,720.00	FIRE

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4224 - BUILDING INSPECTION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
TOTAL						.00	125.00	.00	
4220									
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		13.93	.00	9V BATTERY
TOTAL						.00	13.93	.00	
TOTAL						.00	138.93	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4230 - PUBLIC WORKS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		15.32	.00	CAULK GUN/SEAL
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		1.28	.00	LATH POINT
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		1.96	.00	LATH POINT/HARDWARE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		3.83	.00	LATH POINT
TOTAL					OPERATING SUPPLIES	.00	22.39	.00	
4310					PROFESSIONAL CONTRACT SVC				
8 /18	02/23/18	21	8101	-01 56745	0876 QUAD KNOFF, INC.		567.00	-567.00	L160354 - DOLLAR GENERAL
11/18	05/10/18	21		57572	6869 MILLENNIUM FUNDI		700.80	.00	PER PO#8040
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,267.80	-567.00	
TOTAL					PUBLIC WORKS	.00	1,290.19	-567.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4231 - STREETS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		10.30	.00	NUTS & BOLTS
TOTAL						.00	10.30	.00	
4310									
11/18	05/10/18	21	8442	-01 57572	6869 MILLENNIUM FUNDI		700.80	-700.80	BLANKET PO FOR DANIEL ARA
TOTAL						.00	700.80	-700.80	
4340									
8 /18	02/23/18	21		56740	0363 P G & E		145.25	.00	01/11/18-02/09/18
TOTAL						.00	145.25	.00	
TOTAL					STREETS	.00	856.35	-700.80	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4241 - PARKS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		54.63	.00	HORTZ FLIP COVER
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		69.66	.00	DBL FLIPCOVERR
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		8.03	.00	SPRAY PAINT
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		101.06	.00	COUPLING KEY/VALVE-1
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		140.95	.00	RISER EXTENDER/PVC CE
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		17.16	.00	CINCH TIE TREE SUPPOR
TOTAL					OPERATING SUPPLIES	.00	391.49	.00	
4310					PROFESSIONAL CONTRACT SVC				
11/18	05/10/18	21		57558	2914 AAA QUALITY SERV		104.12	.00	POTTY RENTAL
11/18	05/10/18	21		57604	6506 GOPHER GRABBERS		225.00	.00	BLUE 19TH AVE PARK
11/18	05/10/18	21		57604	6506 GOPHER GRABBERS		225.00	.00	BLUE CITY PARK
TOTAL					PROFESSIONAL CONTRACT SVC	.00	554.12	.00	
TOTAL					PARKS	.00	945.61	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4242 - RECREATION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
	HEALTH INSURANCE								
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
TOTAL	HEALTH INSURANCE					.00	125.00	.00	
4220									
	OPERATING SUPPLIES								
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		6.41	.00	WHISTLE
8 /18	02/23/18	21		56738	5396 OFFICE DEPOT		61.11	.00	LABEL/BADGE NAME/ENVE
11/18	05/10/18	21		57605	5829 JONES BOYS LLC		42.90	.00	LEMOORE RV CLUB
11/18	05/10/18	21		57558	2914 AAA QUALITY SERV		141.91	.00	POTTY RENTAL SERVICE
11/18	05/10/18	21		57605	5829 JONES BOYS LLC		34.32	.00	HOME/AWAY DECALS
11/18	05/10/18	21	8116 -01	57567	6150 CLASSIC SOCCER		915.92	-915.92	YOUTH SPORTS JERSEYS - 20
11/18	05/10/18	21		57558	2914 AAA QUALITY SERV		299.19	.00	POTTY RENTAL SERVICE
11/18	05/10/18	21		57558	2914 AAA QUALITY SERV		320.26	.00	POTTY RENTAL SERVICE
TOTAL	OPERATING SUPPLIES					.00	1,822.02	-915.92	
4310									
	PROFESSIONAL CONTRACT SVC								
8 /18	02/23/18	21		56702	5892 BROKYN,LLC		250.00	.00	MARCH 2018 SOF MAINT
11/18	05/10/18	21		57594	6762 LUZ PULIDO		275.00	.00	YTH INDR SOCCER SCRKP
11/18	05/10/18	21		57562	0040 LARRY AVILA		574.00	.00	SOCCER REF/ATTEN.
11/18	05/10/18	21		57595	6946 MANUEL AGUINIGA		140.00	.00	SOCCER REF
11/18	05/10/18	21		57593	6947 LUIS SANCHEZ		140.00	.00	SOCCER REF
11/18	05/10/18	21		57563	6763 BRYCE HERNANDEZ		99.00	.00	IND SOCCER
11/18	05/10/18	21		57584	T2044 ISAAH JOHNSTON		115.50	.00	YOUTH INDR SOCCER
11/18	05/10/18	21		57574	T2225 FELLIPE OLIVEIRA		150.00	.00	SOCCER REF
TOTAL	PROFESSIONAL CONTRACT SVC					.00	1,743.50	.00	
TOTAL	RECREATION					.00	3,690.52	-915.92	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /18	02/23/18	21		56708	4056 COMCAST		1,668.33	.00	INTERNET
TOTAL						.00	1,668.33	.00	
TOTAL						.00	1,668.33	.00	

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CITY OF LEMOORE
 EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
 ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
 BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	11/18	05/10/18 21		57571	6115 EMPLOYEE RELATIO		176.85	.00	TESTING/REPORTS
TOTAL						.00	176.85	.00	
4320									
	8 /18	02/23/18 21		56757	2836 THE BODY SHOP HE		200.00	.00	FEBRUARY MEMBERSHIP
TOTAL						.00	200.00	.00	
TOTAL						.00	376.85	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 5712 - REGIONAL DISPATCH CENTER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /18	02/23/18	21		56755	6933 TETER, LLP		1,500.00	.00	PROFESSIONAL SVC JAN.
TOTAL						.00	1,500.00	.00	
TOTAL						.00	1,500.00	.00	
TOTAL						.00	105,376.92	-25,702.96	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 035 - CITY GRANTS - CDBG & HOME
BUDGET UNIT - 5721 - SENIOR CENTER FACILITY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /18	02/23/18	21		56725	6713 INTERWEST CONSUL		420.00	.00	SENIOR CENTER
TOTAL						.00	420.00	.00	
TOTAL						.00	420.00	.00	
TOTAL						.00	420.00	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 040 - FLEET MAINTENANCE
BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
8 /18	02/23/18	21		56710	6929 CROMER MATERIAL		221.39	.00	STARTER NEW
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		235.35	.00	FIRSTAIDE
8 /18	02/23/18	21		56713	5441 ELBERT DISTRIBUT		86.53	.00	FUEL INDUCTION KIT
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		40.41	.00	TOPPOST WASHERS
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		18.21	.00	FLOU BULB
TOTAL					OPERATING SUPPLIES	.00	601.89	.00	
4220F					OPERATING SUPPLIES FUEL				
8 /18	02/23/18	21	8317	-01 56718	6445 GARY V. BURROWS,		9,079.84	-9,079.84	BLANKET PO 2ND HALF OF FI
11/18	05/10/18	21	8317	-01 57577	6445 GARY V. BURROWS,		1,213.36	-1,213.36	BLANKET PO 2ND HALF OF FI
11/18	05/10/18	21	8317	-01 57577	6445 GARY V. BURROWS,		10,268.74	-10,268.74	BLANKET PO 2ND HALF OF FI
TOTAL					OPERATING SUPPLIES FUEL	.00	20,561.94	-20,561.94	
4230					REPAIR/MAINT SUPPLIES				
8 /18	02/23/18	21	8085	-01 56754	0634 TERMINAL AIR BRA		777.68	-777.68	BLANKET PURCHASE ORDER -4
8 /18	02/23/18	21		56724	6715 INTERSTATE BILLI		95.70	.00	HOSE-HUMP
8 /18	02/23/18	21		56758	0458 KELLER FORD LINC		149.76	.00	SWITCH ASY
8 /18	02/23/18	21		56721	6146 HANFORD CHRYSLER		290.31	.00	SHIELD/PUSH PIN/SCREW
11/18	05/10/18	21	8326	-01 57620	0458 KELLER FORD LINC		796.83	-796.83	REPAIR SERVICES & PARTS
11/18	05/10/18	21	8448	-01 57581	5181 HAAKER EQUIPMENT		808.86	-808.86	LINEAR ACTUATOR EL 111724
11/18	05/10/18	21	8448	-02 57581	5181 HAAKER EQUIPMENT		58.64	-58.64	SALES TAX
11/18	05/10/18	21	8448	-03 57581	5181 HAAKER EQUIPMENT		24.00	-24.00	FREIGHT/SHIPPING
11/18	05/10/18	21		57616	5379 TURF STAR		310.68	.00	CASTER FORK
11/18	05/10/18	21		57582	6146 HANFORD CHRYSLER		378.81	.00	ALTERNATOR/CORE
11/18	05/10/18	21		57579	0799 GOLDEN STATE PET		231.29	.00	ROD-TORQUE
11/18	05/10/18	21		57607	6323 QUINN COMPANY		237.12	.00	VOLT ADJ/LVLGUAGE/VOL
11/18	05/10/18	21		57609	1213 SCELZI ENTERPRIS		254.18	.00	EYE THIMBLE TYPE WIRE
11/18	05/10/18	21		57577	6445 GARY V. BURROWS,		254.83	.00	RANDOHD68 5GAL
11/18	05/10/18	21		57559	0098 AFFINITY TRUCK C		263.03	.00	KIT,SPARK PLUG
11/18	05/10/18	21		57596	6012 MCCANN & SON'S H		115.97	.00	LEVELING SPRING
11/18	05/10/18	21		57615	0849 BAYSHORE TRUCK E		137.21	.00	MOUNT GASKET/PRESURE
11/18	05/10/18	21		57620	0458 KELLER FORD LINC		109.40	.00	AIR CLEAN ROWIT
11/18	05/10/18	21		57579	0799 GOLDEN STATE PET		149.29	.00	BRACKET TORQUE ROD UP
11/18	05/10/18	21		57585	2671 KELLER MOTORS		37.64	.00	N-NUT,SL*N-STUD,N-CAP
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		38.52	.00	TUBE NUT
11/18	05/10/18	21		57614	0634 TERMINAL AIR BRA		64.41	.00	DV2 DRAIN
11/18	05/10/18	21		57608	5615 SAUNDERS AUTOMAT		72.36	.00	FILTER KIT 6"
11/18	05/10/18	21		57585	2671 KELLER MOTORS		89.45	.00	SL-N-FILTER
11/18	05/10/18	21		57585	2671 KELLER MOTORS		97.17	.00	N-CAP 20CT
11/18	05/10/18	21		57596	6012 MCCANN & SON'S H		22.98	.00	1/4 HOSE, SER-FEM
11/18	05/10/18	21		57596	6012 MCCANN & SON'S H		24.11	.00	HYD HOSE/SER-FEM JIC
11/18	05/10/18	21		57599	0346 KIM MORRELL		17.39	.00	SS KING NIPPLE 1 1/2
11/18	05/10/18	21		57601	6120 O'REILLY AUTO PA		6.04	.00	18 CHEVY SLIVERADO
11/18	05/11/18	20		57599	0346 KIM MORRELL		-17.39	.00	SS KING NIPPLE 1 1/2
TOTAL					REPAIR/MAINT SUPPLIES	.00	5,896.27	-2,466.01	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 17
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 040 - FLEET MAINTENANCE
BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4350					REPAIR/MAINT SERVICES				
4350					REPAIR/MAINT SERVICES				
8 /18	02/23/18	21 8082	-01 56700		0056 BILLINGSLEY TIRE		515.11	-515.11	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21 8082	-01 56700		0056 BILLINGSLEY TIRE		661.96	-661.96	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21 8082	-01 56700		0056 BILLINGSLEY TIRE		718.33	-718.33	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21 8082	-01 56700		0056 BILLINGSLEY TIRE		718.33	-718.33	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21 8082	-01 56700		0056 BILLINGSLEY TIRE		1,030.23	-1,030.23	BLANKET PURCHASE ORDER FO
11/18	05/10/18	21	57585		2671 KELLER MOTORS		250.00	.00	DIAGNOSTICS/CHECK
TOTAL					REPAIR/MAINT SERVICES	.00	3,893.96	-3,643.96	
TOTAL					FLEET MAINTENANCE	.00	30,954.06	-26,671.91	
TOTAL					FLEET MAINTENANCE	.00	30,954.06	-26,671.91	

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 045 - GOLF COURSE - CITY
BUDGET UNIT - 4245 - GOLF COURSE-CITY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K	COST OF REVENUE-KITCHEN								
8 /18	02/23/18	21		56701	6438 PEPSI BEVERAGES		340.18	.00	SODA/DRINK CASES
8 /18	02/23/18	21		56753	6440 SYSCO		363.08	.00	FOOD SUPPLIES
11/18	05/10/18	21	8019	-01 57612	6440 SYSCO		782.97	-782.97	FOOD STUFF FOR RESTAURANT
TOTAL	COST OF REVENUE-KITCHEN					.00	1,486.23	-782.97	
4000P	COST OF REVENUE-PRO SHOP								
8 /18	02/23/18	21		56706	6476 CALLAWAY		384.14	.00	GOLF SUPPLIES
8 /18	02/23/18	21		56719	6453 GLOBAL TOUR GOLF		198.60	.00	GOLF SUPPLIES
8 /18	02/23/18	21		56722	6854 HIREKO		96.58	.00	GOLF SUPPLIES
8 /18	02/23/18	21		56706	6476 CALLAWAY		108.46	.00	GOLF CLUBS
8 /18	02/23/18	21		56712	6921 DR.OUUL,LLC		915.00	.00	CART BAGS
11/18	05/10/18	21		57566	6476 CALLAWAY		351.34	.00	GOLF SUPPLIES
11/18	05/10/18	21		57578	6453 GLOBAL TOUR GOLF		313.30	.00	GOLF SUPPLIES
11/18	05/10/18	21		57566	6476 CALLAWAY		175.50	.00	GOLF SUPPLIES
11/18	05/10/18	21		57566	6476 CALLAWAY		145.22	.00	GOLF SUPPLIES
11/18	05/10/18	21		57566	6476 CALLAWAY		137.48	.00	GOLF SUPPLIES
11/18	05/10/18	21		57561	6790 ARIZONA MANUFACT		62.41	.00	REVERB DRIVER STANDAR
TOTAL	COST OF REVENUE-PRO SHOP					.00	2,888.03	.00	
4220F	OPERATING SUPPLIES FUEL								
8 /18	02/23/18	21	8020	-01 56718	6445 GARY V. BURROWS,		1,071.79	-1,071.79	MAINTENANCE EQUIPMENT FUE
8 /18	02/23/18	21	8020	-01 56718	6445 GARY V. BURROWS,		1,233.03	-1,233.03	MAINTENANCE EQUIPMENT FUE
TOTAL	OPERATING SUPPLIES FUEL					.00	2,304.82	-2,304.82	
4220K	OPERATING SUPPLIES-KITCH								
8 /18	02/23/18	21		56707	6624 CINTAS		51.02	.00	KITCHEN SUPPLIES
TOTAL	OPERATING SUPPLIES-KITCH					.00	51.02	.00	
4220M	OPERATING SUPPLIES MAINT.								
8 /18	02/23/18	21	8337	-01 56699	6744 BELKORP AG, LLC		617.85	-617.85	MOWER REPAIRS-PARTS- JOHN
9 /18	03/09/18	20	8337	-01 56699	6744 BELKORP AG, LLC		-617.85	617.85	MOWER REPAIRS-PARTS- JOHN
TOTAL	OPERATING SUPPLIES MAINT.					.00	.00	.00	
4291	MISCELLANEOUS EXPENSES								
8 /18	02/23/18	21		56714	6876 EZLINKS GOLF LLC		295.00	.00	SOFTWARE/MARKETING
11/18	05/10/18	21		57587	6844 KNIGHT GUARD ALA		55.00	.00	BURG ALARM
11/18	05/10/18	21		57587	6844 KNIGHT GUARD ALA		55.00	.00	BURG ALARM
11/18	05/10/18	21		57587	6844 KNIGHT GUARD ALA		55.00	.00	BURG ALARM
TOTAL	MISCELLANEOUS EXPENSES					.00	460.00	.00	
4340	UTILITIES								
11/18	05/10/18	21		57603	0363 P G & E		9.86	.00	03/28/2018-04/26/2018
11/18	05/10/18	21		57603	0363 P G & E		711.59	.00	03/28/18-04/26/18
TOTAL	UTILITIES					.00	721.45	.00	
4380	RENTALS & LEASES								

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 045 - GOLF COURSE - CITY
BUDGET UNIT - 4245 - GOLF COURSE-CITY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4380									
8 /18	02/23/18	21	8032	-01 56743	6447 PNC EQUIPMENT FI		4,491.25	-4,491.25	EQUIPMENT LEASE-GOLF CART
TOTAL						.00	4,491.25	-4,491.25	
TOTAL						.00	12,402.80	-7,579.04	
TOTAL						.00	12,402.80	-7,579.04	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140	HEALTH INSURANCE								
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
TOTAL	HEALTH INSURANCE					.00	125.00	.00	
4220	OPERATING SUPPLIES								
8 /18	02/23/18	21	8177	-01 56720	0188 FERGUSON ENTERPR		303.68	-303.68	BLANKET PURCHASE ORDER PA
8 /18	02/23/18	21		56720	0188 FERGUSON ENTERPR		43.09	.00	RING GASKET
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		25.71	.00	ELEC TAPE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		19.29	.00	SURGE STRIP
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		12.31	.00	STIFF SCRAPPER
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		5.34	.00	BOTTLE/TRIGGER
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		72.91	.00	SSUNION F/A ST RB
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		50.68	.00	PVC HAND PUMP
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		52.82	.00	DISCHARGE HOSE/RISER
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		145.35	.00	SS COUPLINGS/F/A/ST R
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		216.70	.00	DURALIFEACTUATOR/ADAP
11/18	05/10/18	21		57611	0428 STONEY'S SAND &		202.72	.00	RECYCLED BASE ROCK
11/18	05/10/18	21		57580	0521 GRAINGER		270.70	.00	SOLENOID VALVE,BRASS
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		6.39	.00	SCH80 M/A
11/18	05/10/18	21		57601	6120 O'REILLY AUTO PA		9.64	.00	EXTENSION
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		14.84	.00	SCH 80NIPPLE/STRB
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		21.06	.00	SS UNION/ SSCOUPLING
11/18	05/10/18	21	8243	-01 57617	6058 UNIVAR		1,429.71	-1,429.71	BLANKET PO MONTHLY PURCHA
TOTAL	OPERATING SUPPLIES					.00	2,902.94	-1,733.39	
4230	REPAIR/MAINT SUPPLIES								
8 /18	02/23/18	21	8177	-02 56720	0188 FERGUSON ENTERPR		425.15	-425.15	BLANKET PURCHASE ORDER RE
TOTAL	REPAIR/MAINT SUPPLIES					.00	425.15	-425.15	
4310	PROFESSIONAL CONTRACT SVC								
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		15.00	-15.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		15.00	-15.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		17.00	-17.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		28.00	-28.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		30.00	-30.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		39.00	-39.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		42.50	-42.50	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		45.00	-45.00	BLANKET PURCHASE ORDER FO
8 /18	02/23/18	21	8029	-01 56705	1397 BSK ANALYTICAL L		56.00	-56.00	BLANKET PURCHASE ORDER FO

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC (cont'd)				
11/18	05/10/18	21	8029	-01 57564	1397 BSK ANALYTICAL L		252.00	-252.00	BLANKET PURCHASE ORDER FO
11/18	05/10/18	21	8029	-01 57564	1397 BSK ANALYTICAL L		1,650.00	-1,650.00	BLANKET PURCHASE ORDER FO
TOTAL					PROFESSIONAL CONTRACT SVC	.00	11,192.79	-7,526.50	
4320					MEETINGS & DUES				
11/18	05/10/18	21		57619	5659 VALLEY COUNTIES		90.00	.00	DINNER/TRAINING
TOTAL					MEETINGS & DUES	.00	90.00	.00	
4340					UTILITIES				
8 /18	02/23/18	21		56741	6627 PG&E NON ENERGY		61.16	.00	WELL4
TOTAL					UTILITIES	.00	61.16	.00	
4360					TRAINING				
8 /18	02/23/18	21		56749	6932 SERGIO TAFALLO		132.00	.00	PER DIEM TRAINING
8 /18	02/23/18	21		56751	6931 STEVEN RAMIREZ		132.00	.00	PER DIEM - TRAINING
8 /18	02/23/18	21		56698	T1674 ALBERTO CAMACHO		132.00	.00	PER DIEM TRAINING
TOTAL					TRAINING	.00	396.00	.00	
TOTAL					WATER	.00	15,193.04	-9,685.04	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
	8 /18	02/23/18	21	56716	0157 FEDERAL EXPRESS		253.14	.00	OVERNITE PACKAGE
	8 /18	02/23/18	21	8325 -01 56744	6729 PRIDESTAFF, INC.		900.00	-900.00	ACCOUNTING CLERK TEMP
	8 /18	02/23/18	21	8325 -01 56744	6729 PRIDESTAFF, INC.		900.00	-900.00	ACCOUNTING CLERK TEMP
	11/18	05/10/18	21	57610	5352 SHRED-IT USA- FR		40.14	.00	SHREDDING MARCH 18
TOTAL					PROFESSIONAL CONTRACT SVC	.00	2,093.28	-1,800.00	
4330									
	8 /18	02/23/18	21	56759	6405 I DESIGN & PRINT		492.60	.00	WRAP AROUND BOOKS
TOTAL					PRINTING & PUBLICATIONS	.00	492.60	.00	
TOTAL					UTILITY OFFICE	.00	2,585.88	-1,800.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 050 - WATER
BUDGET UNIT - 5209 - SCADA UPDATE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /18	02/23/18	21	8252	-01 56723	6858 INDUSTRIAL AUTOM		3,159.94	-3,159.94	UPGRADE VFD
8 /18	02/23/18	21	8252	-02 56723	6858 INDUSTRIAL AUTOM		19,971.70	-19,971.70	CONTROL PANELS
8 /18	02/23/18	21	8252	-03 56723	6858 INDUSTRIAL AUTOM		7,392.39	-7,392.39	ELECTRICAL INSTALLATION
8 /18	02/23/18	21	8252	-04 56723	6858 INDUSTRIAL AUTOM		739.99	-739.99	COMMISSIONING
8 /18	02/23/18	21	8252	-05 56723	6858 INDUSTRIAL AUTOM		1,447.98	-1,447.98	SALES TAX
8 /18	02/23/18	21	8252	-06 56723	6858 INDUSTRIAL AUTOM		250.00	-250.00	FREIGHT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	32,962.00	-32,962.00	
TOTAL					SCADA UPDATE	.00	32,962.00	-32,962.00	
TOTAL					WATER	.00	50,740.92	-44,447.04	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4140									
11/18	05/10/18	21		57597	6868 MIDAMERICA ADMIN		125.00	.00	HRA CONTRIB.
TOTAL						.00	125.00	.00	
4220									
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		197.54	.00	FIRSTAIDE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		55.72	.00	COVER/FRAME/PROJECT T
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		8.99	.00	COVER/FRAME
11/18	05/10/18	21	8447	-01 57598	0345 MORGAN & SLATES		368.49	-368.49	43199 HR SHEET 10GA(5X8)
11/18	05/10/18	21	8447	-02 57598	0345 MORGAN & SLATES		40.98	-40.98	48799 HR SHEET 10GA X2
11/18	05/10/18	21	8447	-03 57598	0345 MORGAN & SLATES		390.00	-390.00	491 MFR LABOR
11/18	05/10/18	21	8447	-04 57598	0345 MORGAN & SLATES		57.96	-57.96	SALES TAX
TOTAL						.00	1,119.68	-857.43	
4230									
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		53.67	.00	FUEL FILTERS
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		-45.82	.00	CREDIT
TOTAL						.00	7.85	.00	
4310									
11/18	05/10/18	21		57568	2905 PAUL COSTA		100.00	.00	REIMBURSE DOT PHYSICA
11/18	05/10/18	21	8053	-01 57586	0234 KINGS WASTE AND		88,004.86	-88,004.86	FISCAL 17-18 BLANKET PURC
11/18	05/10/18	21		57575	5814 CITY OF HANFORD		3,666.29	.00	DISPATCH MAY2018
TOTAL						.00	91,771.15	-88,004.86	
4350									
11/18	05/10/18	21	8453	-01 57596	6012 MCCANN & SON'S H		7.42	-7.42	1/4 HOSE 3000 PSI
11/18	05/10/18	21	8453	-02 57596	6012 MCCANN & SON'S H		17.18	-17.18	IJI4344 43 SER-FEM SLK SW
11/18	05/10/18	21	8453	-03 57596	6012 MCCANN & SON'S H		5.15	-5.15	I064344 43 SER-FEM JIC SW
11/18	05/10/18	21	8453	-04 57596	6012 MCCANN & SON'S H		525.00	-525.00	LABOR
11/18	05/10/18	21	8453	-05 57596	6012 MCCANN & SON'S H		26.25	-26.25	MISC
11/18	05/10/18	21	8453	-06 57596	6012 MCCANN & SON'S H		4.06	-4.06	SALES TAX
11/18	05/10/18	21	8453	-07 57596	6012 MCCANN & SON'S H		1.00	-1.00	FREIGHT
TOTAL						.00	586.06	-586.06	
TOTAL						.00	93,609.74	-89,448.35	
TOTAL						.00	93,609.74	-89,448.35	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 4260 - SEWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4010									
8 /18	02/23/18	21		56747	T412 STEFAN ROSE		167.76	.00	REIMBUREMENT BOOTS
TOTAL						.00	167.76	.00	
4220									
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		141.30	.00	HARDWARE/CABLE/STRAP
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		96.50	.00	ALGAE BRUSH/POLE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		36.81	.00	MAS BLADE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		37.52	.00	HOSE BIBB/WALL CLOCK
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		44.36	.00	MIN CLAMP/SHARPENER
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		30.01	.00	FLD BULB
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		34.04	.00	ROPE THIMBLE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		11.79	.00	CABLE TIE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		6.75	.00	ZEP EMPTY SPRAYER
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		6.96	.00	ELEC SOLDER
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		8.69	.00	SGL CONNECTOR
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		19.31	.00	CLAMP CONNECTORS
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		23.18	.00	BLEACH/CABLE CLAMP
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		23.18	.00	BLEACH /CLAMP
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		6.12	.00	MASK TAPE
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		6.41	.00	SCENT BLEACH
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		3.99	.00	MIDWEST FASTNER
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		2.83	.00	NUTS & BOLTS
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		2.99	.00	CONNECTOR
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		-2,000.00	2,000.00	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		-2,000.00	2,000.00	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		-2,000.00	2,000.00	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		-2,000.00	2,000.00	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		3,949.56	-3,949.56	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		3,949.56	-3,949.56	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		3,949.56	-3,949.56	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		3,949.56	-3,949.56	BLANKET PURCHASE ORDER FY
8 /18	02/23/18	21	8178	-01 56756	2072 THATCHER COMPANY		3,949.56	-3,949.56	BLANKET PURCHASE ORDER FY
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		3.29	.00	MHT TRANS NIPPL/STRB
TOTAL						.00	12,293.83	-11,747.80	
4230									
8 /18	02/23/18	21		56735	0304 LEMOORE HARDWARE		48.73	.00	EXTRACTOR/NIPPLE
11/18	05/10/18	21	8135	-01 57624	2924 WESTERN PLUMBING		5,600.00	-5,600.00	3 TON 14 SEER @ WWTP LAB
11/18	05/10/18	21		57581	5181 HAAKER EQUIPMENT		430.42	.00	STANDARD NOZZLE 1"
TOTAL						.00	6,079.15	-5,600.00	
4310									
11/18	05/10/18	21		57575	5814 CITY OF HANFORD		3,666.29	.00	DISPATCH MAY2018
TOTAL						.00	3,666.29	.00	
4320									
									MEETINGS & DUES

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 4260 - SEWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4320									
	11/18	05/10/18 21		57560	0664 SJVAPCD		108.00	.00	CROPS
TOTAL		MEETINGS & DUES				.00	108.00	.00	
4350									
	11/18	05/10/18 21 8451	-01 57613		0434 TELSTAR INSTRUME		1,107.00	-1,107.00	VERIFY FLOWS TO WWTP COMB
	11/18	05/10/18 21 8452	-01 57581		5181 HAAKER EQUIPMENT		737.20	-737.20	LINE ACTUALTOR EL 1068170
	11/18	05/10/18 21 8452	-02 57581		5181 HAAKER EQUIPMENT		53.45	-53.45	SALES TAX
	11/18	05/10/18 21 8452	-03 57581		5181 HAAKER EQUIPMENT		22.92	-22.92	FREIGHT/SHIPPING
TOTAL		REPAIR/MAINT SERVICES				.00	1,920.57	-1,920.57	
4825AR									
	11/18	05/10/18 21 8450	-01 57565		1999 CALIFORNIA RURAL		1,500.00	-1,500.00	WATER TREATMENT CERTIFICA
TOTAL		MACH/EQUIP ASSET REPLACE				.00	1,500.00	-1,500.00	
TOTAL		SEWER				.00	25,735.60	-20,768.37	
TOTAL		SEWER& STORM WTR DRAINAGE				.00	25,735.60	-20,768.37	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 085 - PBIA
BUDGET UNIT - 4270 - PBIA

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
8 /18	02/23/18	21		56739	5563 RUSTY DEROUIN		150.00	.00	JAN. SERVICES
TOTAL						.00	150.00	.00	
TOTAL					PBIA	.00	150.00	.00	
TOTAL					PBIA	.00	150.00	.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 090 - TRUST & AGENCY
BUDGET UNIT - 4295 - TRUST & AGENCY

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4430									
8 /18	02/23/18	21		56736	0306 LEMOORE HIGH SCH		26,838.39	.00	IMPACT FEES 1/1-01/31
8 /18	02/23/18	21		56731	0301 LEMOORE UNION SC		38,157.98	.00	IMPACT FEES 1/1-1/31
TOTAL						.00	64,996.37	.00	
TOTAL						.00	64,996.37	.00	
TOTAL						.00	64,996.37	.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 201 - LLMD ZONE 1
BUDGET UNIT - 4851 - LLMD ZONE 1 WESTFIELD

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		8.17	.00	DEFLECTOR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		13.57	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		38.51	.00	EDGER FILTER,WEEDATR
TOTAL					OPERATING SUPPLIES	.00	60.25	.00	
4825AR					MACH/EQUIP ASSET REPLACE				
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		66.72	.00	FIRSTAIDE
TOTAL					MACH/EQUIP ASSET REPLACE	.00	66.72	.00	
TOTAL					LLMD ZONE 1 WESTFIELD	.00	126.97	.00	
TOTAL					LLMD ZONE 1	.00	126.97	.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 203 - LLMD ZONE 3 SILVA ESTATES
BUDGET UNIT - 4853 - LLMD ZONE 3 SILVA ESTATES

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		2.66	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		1.60	.00	DEFLECTOR
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		7.55	.00	EDGER FILTER, WEEDEATR
TOTAL					OPERATING SUPPLIES	.00	11.81	.00	
4350					REPAIR/MAINT SERVICES				
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		17.95	.00	POP UP FT/ HALF NOZZL
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		21.23	.00	POP UP FT/MULTICUTOFF
TOTAL					REPAIR/MAINT SERVICES	.00	39.18	.00	
4825AR					MACH/EQUIP ASSET REPLACE				
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		13.08	.00	FIRSTAIDE
TOTAL					MACH/EQUIP ASSET REPLACE	.00	13.08	.00	
TOTAL					LLMD ZONE 3 SILVA ESTATES	.00	64.07	.00	
TOTAL					LLMD ZONE 3 SILVA ESTATES	.00	64.07	.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 205 - LLMD ZONE 5 WILDFLOWER
BUDGET UNIT - 4855 - LLMD ZONE 5 WILDFLOWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		.29	.00	DEFLECTOR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		.48	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		1.36	.00	EDGER FILTER,WEEDATR
TOTAL					OPERATING SUPPLIES	.00	2.13	.00	
4825AR					MACH/EQUIP ASSET REPLACE				
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		2.36	.00	FIRSTAIDE
TOTAL					MACH/EQUIP ASSET REPLACE	.00	2.36	.00	
TOTAL					LLMD ZONE 5 WILDFLOWER	.00	4.49	.00	
TOTAL					LLMD ZONE 5 WILDFLOWER	.00	4.49	.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 206 - LLMD ZONE 6 CAPISTRANO
BUDGET UNIT - 4856 - LLMD ZONE 6 CAPISTRANO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		1.31	.00	EDGER FILTER,WEEDEATR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		.46	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		.28	.00	DEFLECTOR
TOTAL			OPERATING SUPPLIES			.00	2.05	.00	
4825AR			MACH/EQUIP ASSET REPLACE						
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		2.23	.00	FIRSTAIDE
TOTAL			MACH/EQUIP ASSET REPLACE			.00	2.23	.00	
TOTAL			LLMD ZONE 6 CAPISTRANO			.00	4.28	.00	
TOTAL			LLMD ZONE 6 CAPISTRANO			.00	4.28	.00	

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 207 - LLMD ZONE 7 SILVERADO
BUDGET UNIT - 4857 - LLMD ZONE 7 SILVERADO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		.54	.00	DEFLECTOR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		.90	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		2.57	.00	EDGER FILTER,WEEDATR
TOTAL					OPERATING SUPPLIES	.00	4.01	.00	
4825AR					MACH/EQUIP ASSET REPLACE				
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		4.45	.00	FIRSTAIDE
TOTAL					MACH/EQUIP ASSET REPLACE	.00	4.45	.00	
TOTAL					LLMD ZONE 7 SILVERADO	.00	8.46	.00	
TOTAL					LLMD ZONE 7 SILVERADO	.00	8.46	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 208 - LLMD ZONE 8 COUNTY CLUB
BUDGET UNIT - 4858 - LLMD ZONE 8 COUNTY CLUB

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		2.08	.00	DEFLECTOR
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		9.82	.00	EDGER FILTER,WEEDEATR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		3.46	.00	POP UP FT/MULTICUTOFF
TOTAL			OPERATING SUPPLIES			.00	15.36	.00	
4825AR			MACH/EQUIP ASSET REPLACE						
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		17.01	.00	FIRSTAIDE
TOTAL			MACH/EQUIP ASSET REPLACE			.00	17.01	.00	
TOTAL			LLMD ZONE 8 COUNTY CLUB			.00	32.37	.00	
TOTAL			LLMD ZONE 8 COUNTY CLUB			.00	32.37	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 209 - LLMD ZONE 9 LA DANTE ROSE
BUDGET UNIT - 4859 - LLMD ZONE 9 LA DANTE ROSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		1.10	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		.66	.00	DEFLECTOR
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		3.12	.00	EDGER FILTER, WEEDEATR
TOTAL						.00	4.88	.00	
4825AR									
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		5.41	.00	FIRSTAIDE
TOTAL						.00	5.41	.00	
TOTAL						.00	10.29	.00	
TOTAL						.00	10.29	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 210 - LLMD ZONE 10 AVALON
BUDGET UNIT - 4860 - LLMD ZONE 10 AVALON

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		1.99	.00	DEFLECTOR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		3.30	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		9.36	.00	EDGER FILTER,WEEDEATR
TOTAL					OPERATING SUPPLIES	.00	14.65	.00	
4825AR					MACH/EQUIP ASSET REPLACE				
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		16.22	.00	FIRSTAIDE
TOTAL					MACH/EQUIP ASSET REPLACE	.00	16.22	.00	
TOTAL					LLMD ZONE 10 AVALON	.00	30.87	.00	
TOTAL					LLMD ZONE 10 AVALON	.00	30.87	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 211 - LLMD ZONE 11 SELF HELP EN
BUDGET UNIT - 4861 - LLMD ZONE 11 SELF HELP EN

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		1.26	.00	EDGER FILTER,WEEDEATR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		.45	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		.27	.00	DEFLECTOR
TOTAL			OPERATING SUPPLIES			.00	1.98	.00	
4825AR			MACH/EQUIP ASSET REPLACE						
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		2.18	.00	FIRSTAIDE
TOTAL			MACH/EQUIP ASSET REPLACE			.00	2.18	.00	
TOTAL			LLMD ZONE 11 SELF HELP EN			.00	4.16	.00	
TOTAL			LLMD ZONE 11 SELF HELP EN			.00	4.16	.00	

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 212 - LLMD ZONE 12 SUMMERWIND
BUDGET UNIT - 4862 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING	SUPPLIES					
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		36.45	.00	EDGER FILTER, WEEDEATR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		12.84	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		7.74	.00	DEFLECTOR
TOTAL			OPERATING	SUPPLIES		.00	57.03	.00	
4350			REPAIR/MAINT	SERVICES					
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		8.09	.00	SLIP FIX/NESTED COUPL
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		9.19	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		6.38	.00	RAINBIRD 8' NOZZLE
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		28.35	.00	POLY TUBING/BARBEDCOU
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		74.21	.00	SLIP FIX/SSEL/SSCOUPL
TOTAL			REPAIR/MAINT	SERVICES		.00	126.22	.00	
4825AR			MACH/EQUIP	ASSET REPLACE					
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		63.14	.00	FIRSTAIDE
TOTAL			MACH/EQUIP	ASSET REPLACE		.00	63.14	.00	
TOTAL			LLMD ZONE 12	SUMMERWIND		.00	246.39	.00	
TOTAL			LLMD ZONE 12	SUMMERWIND		.00	246.39	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.fund between '001' and '247' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 213 - LLMD ZONE 13 CORNERSTONE
BUDGET UNIT - 4863 - LLMD ZONE 13 CORNERSTONE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		2.72	.00	EDGER FILTER,WEEDEATR
11/18	05/10/18	21		57623	0474 WEST VALLEY SUPP		.96	.00	POP UP FT/MULTICUTOFF
11/18	05/10/18	21		57589	0286 LAWRENCE TRACTOR		.58	.00	DEFLECTOR
TOTAL						.00	4.26	.00	
4825AR									
8 /18	02/23/18	21		56715	5866 FASTENAL COMPANY		4.74	.00	FIRSTAIDE
TOTAL						.00	4.74	.00	
TOTAL						.00	9.00	.00	
TOTAL						.00	9.00	.00	
TOTAL						.00	384,927.76	-214,617.67	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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SELECTION CRITERIA: account.acct between '1011' and '2011'AND transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
1550							
	11/18	05/10/18	21 57576	3022 FIRST BANKCARD	30,453.49		APRIL CHARGES CREDIT
	10/18	05/10/18	21 57633	0172 G.A.S.E.	12.00		RETURN CHECK FEE
	11/18	05/11/18	20 57633	0172 G.A.S.E.		12.00	RETURN CHECK FEE
	11/18	05/11/18	21 57646	0172 G.A.S.E.	12.00		RETURN CHECK FEE
TOTAL			PREPAID EXPENSE		30,477.49	12.00	
TOTAL			GENERAL FUND		30,477.49	12.00	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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SELECTION CRITERIA: account.acct between '1011' and '2011'AND transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
1161			ACCOUNTS RECEIVABLE				
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	98.56		COBRA
10/18	05/10/18	21	57629	3058 ASI	375.00		COBRA
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	2,999.00		COBRA
TOTAL			ACCOUNTS RECEIVABLE		3,472.56	.00	
TOTAL			PAYROLL		3,472.56	.00	
TOTAL			REPORT		33,950.05	12.00	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
8 /18	02/23/18	21	56748	6936 SALVATION SUTER		60.00	REFUND HEARST CASTLE
8 /18	02/23/18	21	56711	2399 DEPARTMENT OF JUSTIC		888.00	FINGERRPRINTS
TOTAL			ACCOUNTS PAYABLE		.00	948.00	
2248			RECREATION IN/OUT				
8 /18	02/23/18	21	56748	6936 SALVATION SUTER	60.00		REFUND HEARST CASTLE
TOTAL			RECREATION IN/OUT		60.00	.00	
2285			LIVE SCAN DEPOSITS--PD				
8 /18	02/23/18	21	56711	2399 DEPARTMENT OF JUSTIC	888.00		FINGERRPRINTS
TOTAL			LIVE SCAN DEPOSITS--PD		888.00	.00	
TOTAL			GENERAL FUND		948.00	948.00	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020	ACCOUNTS	PAYABLE					
10/18	05/10/18	21	57633	0172 G.A.S.E.		784.50	DED:GASE DUES
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		.31	ADJUSTMENT
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		45.81	ADJUSTMENT
10/18	05/10/18	21	57639	0309 L.P.O.A.		319.80	DED:LPOT PORAC LDF
10/18	05/10/18	21	57629	3058 ASI		320.00	DED:CPD3 DENTAL INS
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE		359.52	DED:CPDF 457 ER BEN
10/18	05/10/18	21	57639	0309 L.P.O.A.		390.00	DED:LPOA POA DUES
10/18	05/10/18	21	57643	5840 MYERS-STEVENSON & TOOH		476.00	DED:LTRM DSBLTY INS
10/18	05/10/18	21	57629	3058 ASI		675.00	DED:CPD1 DENTAL INS
10/18	05/10/18	21	57634	0172 G.A.S.E.		750.00	DED:GASE GASE DUES
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		777.77	DED:P25B HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		797.72	DED:P15B HEALTH INS
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE		831.67	DED:DCEP ICMA EE
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE		838.36	DED:KSR3 HEALTH INS
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE		874.50	DED:DCMT ICMA ER
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		897.45	DED:P251 HEALTH INS
10/18	05/10/18	21	57629	3058 ASI		910.00	DED:CPD2 DENTAL INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE		967.35	DED:KSR1 HEALTH INS
10/18	05/10/18	21	57629	3058 ASI		1,220.00	DED:DEN3 DENTAL INS
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA		1,363.00	DED:TDEA 457 EE DED
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		1,794.87	DED:P252 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		2,239.32	DED:PPO2 HEALTH INS
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA		2,426.85	DED:TDPP 457 ER BEN
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA		2,705.80	DED:TDMT 457 ER BEN
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA		3,343.13	DED:CPTD 457 ER BEN
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA		4,040.45	DED:TDEP 457 EE DED
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		4,393.01	DED:PPO3 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		5,444.39	DED:P253 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		6,443.22	DED:P151 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		12,886.23	DED:P152 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		14,358.96	DED:P153 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	5,833.97		CREDIT FOR OVERPAYMEN
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	1,555.54		ADJUSTMENT
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	754.16		ADJUSTMENT
10/18	05/10/18	21	57629	3058 ASI	365.00		ADJUSTMENT
10/18	05/10/18	21		6343 AMERITAS LIFE INSURA		.00	DED:VIS3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		4.96	DED:VIS1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		5.42	DED:VSP1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		9.92	DED:CPV1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		13.30	DED:CPV3 VISION INS
10/18	05/10/18	21	57629	3058 ASI		25.00	DED:DEN1 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI		32.50	DED:DEN2 DENTAL INS
10/18	05/10/18	21	57637	5857 INTERNAL REVENUE SER		58.00	DED:A002 GARNISH
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		65.38	DED:CPV2 VISION INS
10/18	05/10/18	21	57640	0957 LEMOORE POLICE OFFIC		99.00	DED:POAD POA DUES
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		101.50	DED:CPV6 VISION INS
10/18	05/10/18	21	57642	0889 VALERIE CAZARES OR L		105.00	DED:PDCF COFFEE DED
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		126.48	DED:CPV4 VISION INS
10/18	05/10/18	21	57631	5372 FRANCHISE TAX BOARD-		131.00	DED:A007 GARNISH
10/18	05/10/18	21	57636	5933 IN-SHAPE HEALTH CLUB		132.50	DED:GYM1 GYM DUES
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		204.00	DED:CPV5 VISION INS

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY05118'
ACCOUNTING PERIOD: 11/18

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020	ACCOUNTS	PAYABLE		(cont'd)			
10/18	05/10/18	21	57644	2836 THE BODY SHOP HEALTH		220.00	DED:GYM GYM DUES
10/18	05/10/18	21	57639	0309 L.P.O.A.		319.80	DED:LPOT PORAC LDF
10/18	05/10/18	21	57629	3058 ASI		320.00	DED:CPD3 DENTAL INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		333.50	DED:VSP3 VISION INS
10/18	05/10/18	21	57639	0309 L.P.O.A.		390.00	DED:LPOA POA DUES
10/18	05/10/18	21	57643	5840 MYERS-STEVENSON & TOOH		476.00	DED:LTRM DSBLY INS
10/18	05/10/18	21	57629	3058 ASI		675.00	DED:CPD1 DENTAL INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		777.77	DED:P25B HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		797.72	DED:P15B HEALTH INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE		838.36	DED:KSR3 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		897.45	DED:P251 HEALTH INS
10/18	05/10/18	21	57629	3058 ASI		910.00	DED:CPD2 DENTAL INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE		967.35	DED:KSR1 HEALTH INS
10/18	05/10/18	21	57629	3058 ASI	1,160.00		DED:DEN3 DENTAL INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	1,794.87		DED:P252 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	2,239.32		DED:PPO2 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	3,638.85		DED:PPO3 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	5,444.39		DED:P253 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	6,443.22		DED:P151 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	12,886.23		DED:P152 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	14,358.96		DED:P153 HEALTH INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	4.96		DED:VIS1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	5.42		DED:VSP1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	13.30		DED:CPV3 VISION INS
10/18	05/10/18	21	57629	3058 ASI	25.00		DED:DEN1 DENTAL INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	29.76		DED:CPV1 VISION INS
10/18	05/10/18	21	57629	3058 ASI	32.50		DED:DEN2 DENTAL INS
10/18	05/10/18	21	57633	0172 G.A.S.E.	34.50		DED:GSRF REP FEE
10/18	05/10/18	21	57637	5857 INTERNAL REVENUE SER	58.00		DED:A002 GARNISH
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	65.38		DED:CPV2 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	79.80		DED:VIS3 VISION INS
10/18	05/10/18	21	57640	0957 LEMOORE POLICE OFFIC	99.00		DED:POAD POA DUES
10/18	05/10/18	21	57632	0667 FRANCHISE TAX BOARD-	100.00		DED:A012 GARNISH
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	101.50		DED:CPV6 VISION INS
10/18	05/10/18	21	57641	0889 VALERIE CAZARES OR L	108.00		DED:PDCF COFFEE DED
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	108.40		DED:CPV4 VISION INS
10/18	05/10/18	21	57630	5372 FRANCHISE TAX BOARD-	131.00		DED:A007 GARNISH
10/18	05/10/18	21	57636	5933 IN-SHAPE HEALTH CLUB	132.50		DED:GYM1 GYM DUES
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	204.00		DED:CPV5 VISION INS
10/18	05/10/18	21	57644	2836 THE BODY SHOP HEALTH	220.00		DED:GYM GYM DUES
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	234.00		DED:DCPO ICMA ER
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	250.00		DED:DCEA ICMA EE
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	282.25		DED:VSP3 VISION INS
11/18	05/11/18	21	57646	0172 G.A.S.E.	784.50		DED :GASE GASE DUES
11/18	05/11/18	21	57645	0667 FRANCHISE TAX BOARD-	160.00		DED:A012 GARNISH
11/18	05/11/18	21	57646	0172 G.A.S.E.	784.50		DED :GASE GASE DUES
TOTAL	ACCOUNTS	PAYABLE			8,508.67	134,726.01	
2140	HEALTH	INSURANCE	PAYABLE				
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	897.45		DED:P251 HEALTH INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE	838.36		DED:KSR3 HEALTH INS

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ACCOUNTING PERIOD: 11/18

FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2140	HEALTH INSURANCE PAYABLE (cont'd)						
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	797.72		DED:P15B HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	777.77		DED:P25B HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	14,358.96		DED:P153 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	12,886.23		DED:P152 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	6,443.22		DED:P151 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	5,444.39		DED:P253 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	3,638.85		DED:PP03 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	2,239.32		DED:PP02 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	1,794.87		DED:P252 HEALTH INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE	967.35		DED:KSR1 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	.31		ADJUSTMENT
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		754.16	ADJUSTMENT
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		1,555.54	ADJUSTMENT
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES		5,833.97	CREDIT FOR OVERPAYMEN
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	14,358.96		DED:P153 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	12,886.23		DED:P152 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	6,443.22		DED:P151 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	5,444.39		DED:P253 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	4,393.01		DED:PP03 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	2,239.32		DED:PP02 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	1,794.87		DED:P252 HEALTH INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE	967.35		DED:KSR1 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	897.45		DED:P251 HEALTH INS
10/18	05/10/18	21	57638	6793 KAISER FOUNDATION HE	838.36		DED:KSR3 HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	797.72		DED:P15B HEALTH INS
10/18	05/10/18	21	57628	6792 KEENAN & ASSOCIATES	777.77		DED:P25B HEALTH INS
TOTAL	HEALTH INSURANCE PAYABLE				102,923.45	8,143.67	
2145	DENTAL INSURANCE PAYABLE						
10/18	05/10/18	21	57629	3058 ASI	675.00		DED:CPD1 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	320.00		DED:CPD3 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	910.00		DED:CPD2 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	1,220.00		DED:DEN3 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI		365.00	ADJUSTMENT
10/18	05/10/18	21	57629	3058 ASI	1,160.00		DED:DEN3 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	32.50		DED:DEN2 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	25.00		DED:DEN1 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	675.00		DED:CPD1 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	910.00		DED:CPD2 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	320.00		DED:CPD3 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	32.50		DED:DEN2 DENTAL INS
10/18	05/10/18	21	57629	3058 ASI	25.00		DED:DEN1 DENTAL INS
TOTAL	DENTAL INSURANCE PAYABLE				6,305.00	365.00	
2147	VISION INS. PAYABLE						
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	13.30		DED:CPV3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	101.50		DED:CPV6 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	65.38		DED:CPV2 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA		.00	DED:VIS3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	4.96		DED:VIS1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	9.92		DED:CPV1 VISION INS

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FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2147	VISION INS. PAYABLE			(cont'd)			
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	5.42		DED:VSP1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	333.50		DED:VSP3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	204.00		DED:CPV5 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	126.48		DED:CPV4 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	29.76		DED:CPV1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	4.96		DED:VIS1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	13.30		DED:CPV3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	5.42		DED:VSP1 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	282.25		DED:VSP3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	204.00		DED:CPV5 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	108.40		DED:CPV4 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	101.50		DED:CPV6 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	79.80		DED:VIS3 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	65.38		DED:CPV2 VISION INS
10/18	05/10/18	21	57627	6343 AMERITAS LIFE INSURA	45.81		ADJUSTMENT
TOTAL	VISION INS. PAYABLE				1,805.04	.00	
2170	EMPLOYEE DEDUCTION PAYBAC						
10/18	05/10/18	21	57644	2836 THE BODY SHOP HEALTH	220.00		DED:GYM GYM DUES
10/18	05/10/18	21	57636	5933 IN-SHAPE HEALTH CLUB	132.50		DED:GYM1 GYM DUES
10/18	05/10/18	21	57636	5933 IN-SHAPE HEALTH CLUB	132.50		DED:GYM1 GYM DUES
10/18	05/10/18	21	57644	2836 THE BODY SHOP HEALTH	220.00		DED:GYM GYM DUES
TOTAL	EMPLOYEE DEDUCTION PAYBAC				705.00	.00	
2180	POLICE COFFEE FUND						
10/18	05/10/18	21	57642	0889 VALERIE CAZARES OR L	105.00		DED:PDCF COFFEE DED
10/18	05/10/18	21	57641	0889 VALERIE CAZARES OR L	108.00		DED:PDCF COFFEE DED
TOTAL	POLICE COFFEE FUND				213.00	.00	
2190	LEGAL ASSIGNMENT						
10/18	05/10/18	21	57632	0667 FRANCHISE TAX BOARD-	100.00		DED:A012 GARNISH
10/18	05/10/18	21	57637	5857 INTERNAL REVENUE SER	58.00		DED:A002 GARNISH
10/18	05/10/18	21	57630	5372 FRANCHISE TAX BOARD-	131.00		DED:A007 GARNISH
10/18	05/10/18	21	57637	5857 INTERNAL REVENUE SER	58.00		DED:A002 GARNISH
10/18	05/10/18	21	57631	5372 FRANCHISE TAX BOARD-	131.00		DED:A007 GARNISH
11/18	05/11/18	20	57632	0667 FRANCHISE TAX BOARD-		100.00	DED:A012 GARNISH
11/18	05/11/18	21	57645	0667 FRANCHISE TAX BOARD-	160.00		DED:A012 GARNISH
TOTAL	LEGAL ASSIGNMENT				638.00	100.00	
2200	POST TAX WITHHOLDING PAY.						
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA	2,426.85		DED:TDPP 457 ER BEN
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA	3,343.13		DED:CPTD 457 ER BEN
10/18	05/10/18	21	57643	5840 MYERS-STEVENSON & TOOH	476.00		DED:LTRM DSBLTY INS
10/18	05/10/18	21	57643	5840 MYERS-STEVENSON & TOOH	476.00		DED:LTRM DSBLTY INS
TOTAL	POST TAX WITHHOLDING PAY.				6,721.98	.00	
2210	UNION DUES PAYABLE						
10/18	05/10/18	21	57639	0309 L.P.O.A.	390.00		DED:LPOA POA DUES
10/18	05/10/18	21	57639	0309 L.P.O.A.	319.80		DED:LPOT PORAC LDF
10/18	05/10/18	21	57640	0957 LEMOORE POLICE OFFIC	99.00		DED:POAD POA DUES
10/18	05/10/18	21	57639	0309 L.P.O.A.	319.80		DED:LPOT PORAC LDF

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FUND - 082 - PAYROLL

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2210				(cont'd)			
10/18	05/10/18	21	57640	0957 LEMOORE POLICE OFFIC	99.00		DED:POAD POA DUES
10/18	05/10/18	21	57633	0172 G.A.S.E.	34.50		DED:GSRF REP FEE
10/18	05/10/18	21	57639	0309 L.P.O.A.	390.00		DED:LPOA POA DUES
10/18	05/10/18	21	57634	0172 G.A.S.E.	750.00		DED:GASE GASE DUES
10/18	05/10/18	21	57633	0172 G.A.S.E.	784.50		DED:GASE DUES
11/18	05/11/18	20	57634	0172 G.A.S.E.		750.00	DED:GASE GASE DUES
11/18	05/11/18	20	57633	0172 G.A.S.E.		34.50	DED:GSRF REP FEE
11/18	05/11/18	20	57633	0172 G.A.S.E.		784.50	DED:GASE DUES
11/18	05/11/18	21	57646	0172 G.A.S.E.	784.50		DED :GASE GASE DUES
11/18	05/11/18	21	57646	0172 G.A.S.E.	784.50		DED :GASE GASE DUES
TOTAL			UNION DUES PAYABLE		4,755.60	1,569.00	
2220							
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	250.00		DED:DCEA ICMA EE
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	234.00		DED:DCPO ICMA ER
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	359.52		DED:CPDF 457 ER BEN
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA	1,363.00		DED:TDEA 457 EE DED
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	831.67		DED:DCEP ICMA EE
10/18	05/10/18	21	57635	0225 VANTAGEPOINT TRANSFE	874.50		DED:DCMT ICMA ER
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA	4,040.45		DED:TDEP 457 EE DED
10/18	05/10/18	21	57626	6626 ALTA MONTCLAIR/EBSA	2,705.80		DED:TDMT 457 ER BEN
TOTAL			PRE-TAX WITHHOLDING		10,658.94	.00	
TOTAL			PAYROLL		143,234.68	144,903.68	

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 ACCOUNTING PERIOD: 11/18

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
8 /18	02/23/18	21	56727	6788 KART		250.00	KART PASSES SOLD
8 /18	02/23/18	21	56737	6937 MAYRA GUTIERREZ		150.00	REFUND CIVIC
TOTAL			ACCOUNTS PAYABLE		.00	400.00	
2300			CUSTOMER DEPOSITS				
8 /18	02/23/18	21	56737	6937 MAYRA GUTIERREZ	150.00		REFUND CIVIC
TOTAL			CUSTOMER DEPOSITS		150.00	.00	
2313			KART				
8 /18	02/23/18	21	56727	6788 KART	250.00		KART PASSES SOLD
TOTAL			KART		250.00	.00	
TOTAL			TRUST & AGENCY		400.00	400.00	
TOTAL REPORT					144,582.68	146,251.68	

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CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.account between '3000' and '3999' and transact.batch in ('P0051118','VM022318','PAY07DP','PAY08DP','PAY
ACCOUNTING PERIOD: 11/18

FUND - 001 - GENERAL FUND
BUDGET UNIT - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3625							
8 /18	02/23/18	210	56728	6934 KATELIN CASILLAS		-100.00	REFUND BASKETBALL REN
TOTAL					.00	-100.00	.00
3681							
8 /18	02/23/18	210	56750	6935 SHANDA LUIS		-50.00	REFUND INDOOR SOCCER
TOTAL					.00	-50.00	.00
3685							
8 /18	02/23/18	210	56726	6938 JENALYN SMITH		-30.00	REFUND PARK RENTAL
TOTAL					.00	-30.00	.00
TOTAL	GENERAL FUND				.00	-180.00	.00
TOTAL	GENERAL FUND				.00	-180.00	.00
TOTAL REPORT					.00	-180.00	.00