



LEMOORE

CALIFORNIA

LEMOORE CITY COUNCIL
COUNCIL CHAMBER
429 C STREET
June 15, 2022

SPECIAL MEETING AGENDA

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

5:30 pm SPECIAL SESSION

- a. CALL TO ORDER
- b. PLEDGE OF ALLEGIANCE
- c. ROLL CALL

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 City Attorney will provide an oral report regarding the Closed Session at the beginning of the next regular City Council meeting.

- 1. Government Code Section 54956.9
Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of
Section 54956.9
One Case

ADJOURNMENT

CONSENT CALENDAR – Section 1

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.

- 1-1 Approval – Resolution 2022-25 – Authorizing Continued Use of Remote Teleconferencing Provisions (AB 361)
- 1-2 Approval – Resolution 2022-26 – Adopting a List of Projects for Fiscal Year 2022-2023 Funded by SB 1: The Road Repair and Accountability Act of 2017
- 1-3 Approval – Acceptance of Donations for FY 2021-2022
- 1-4 Approval – Minutes – Regular Meeting – June 7, 2022
- 1-5 Approval – Minutes – Special Meeting – June 9, 2022

NEW BUSINESS – Section 2

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

- 2-1 Report, Recommendation, and Action – Resolution 2022-23 – Intention to Levy and Collect the Annual Assessments within Landscape and Lighting Maintenance District No. 1 (LLMD) Zones 1 through 13 and Resolution 2022-24 – Intention to Levy and Collect the Annual Assessments within Public Facilities Maintenance District No. 1 (PFMD) Zones 1 through 10 (Reeder)
- 2-2 Report, Recommendation, and Action – Resolution 2022-27 – Adopting the Budget for Fiscal Year July 1, 2022 to June 30, 2023, providing for the Appropriation and Expenditure

2-3 Report, Recommendation, and Action – Amendment of the City’s Salary Schedule (Speer)
2-4 Report, Recommendation, and Action – Contract for Financial Consulting Services with Price Paige and Company for Fiscal Year 2022-23 (Speer)

PUBLIC NOTIFICATION

Marisa Avalos, City Clerk

CITY OF LEMOORE
CITY COUNCIL SPECIAL MEETING
JUNE 15, 2022 @ 5:30 p.m.

All upcoming regular and special City Council meetings **will be open to members of the public on a first come, first served basis and via Zoom.** The meeting may be viewed through the following options:

- Join Zoom Meeting
- Please click the link below to join the webinar:
- <https://us06web.zoom.us/j/84731790374?pwd=TlZNMm94VXBMdDBQRG9ZVDBocDRQdz09>
- Meeting ID: 847 3179 0374
- Passcode: 448057
- Phone: +1 669 900 6833

The City will also provide links to streaming options on the City's website and on its Facebook page.

If you wish to make a general public comment or public comment on a particular item on the agenda, **participants may do so via Zoom during the meeting** or by **submitting public comments by e-mail to: cityclerk@lemoore.com**. In the subject line of the e-mail, please state your name and the item you are commenting on. If you wish to submit a public comment on more than one agenda item, please send a separate e-mail for each item you are commenting on. Please be aware that written public comments, including your name, may become public information. Additional requirements for submitting public comments by e-mail are provided below.

General Public Comments & Comments on City Council Business Items

For general public comments and comments regarding specific City Council Business Items, public comments can be made via Zoom during the meeting or all public comments must be received by e-mail no later than 5:00 p.m. the day of the meeting. Comments received by this time will be read aloud by a staff member during the applicable agenda item, provided that such comments may be read within the normal three (3) minutes allotted to each speaker. Any portion of your comment extending past three (3) minutes may not be read aloud due to time restrictions. If a general public comment or comment on a business item is received after 5:00 p.m., efforts will be made to read your comment into the record. However, staff cannot guarantee that written comments received after 5:00 p.m. will be read. All written comments that are not read into the record will be made part of the meeting minutes, provided that such comments are received prior to the end of the City Council meeting.

Public Hearings

For public comment on a public hearing, all public comments must be received by the close of the public hearing period. All comments received by the close of the public hearing period will be read aloud by a staff member during the applicable agenda item, provided that such comments may be read within the normal three (3) minutes allotted to each speaker. Any portion of your comment extending past three (3) minutes may not be read aloud due to time restrictions. If a

comment on a public hearing item is received after the close of the public hearing, such comment will be made part of the meeting minutes, provided that such comment is received prior to the end of the meeting.

PLEASE BE AWARE THAT ANY PUBLIC COMMENTS RECEIVED THAT DO NOT SPECIFY A PARTICULAR AGENDA ITEM WILL BE READ ALOUD DURING THE GENERAL PUBLIC COMMENT PORTION OF THE AGENDA.

The City thanks you for your cooperation in advance. Our community's health and safety is our highest priority.



711 W. Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744

Staff Report

Item No: 1-1

To: Lemoore City Council

From: Nathan Olson, City Manager

Date: June 7, 2022

Meeting Date: June 15, 2022

Subject: Resolution 2022-25 – Authorizing Continued Use of Remote Teleconferencing Provisions (AB 361)

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 2022-25, Authorizing the City Manager to Continue with Teleconferenced Public Meetings Pursuant to Assembly Bill 361.

Subject/Discussion:

On September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

In order for the City Council to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the City Council to conduct teleconferenced meetings for a period of thirty (30) days. The City Council made such findings on May 23, 2022. In addition, AB 361 requires the City make specified findings every 30 days thereafter. Such additional findings were made by the City Council on June 15, 2022.

Financial Consideration(s):

No substantial costs noted.

Alternatives or Pros/Cons:

Do not continue with virtual meetings.

Commission/Board Recommendation:

Not Applicable

Staff Recommendation:

Staff recommends City Council approve Resolution 2022-25, Authorizing the City Manager to Continue with Teleconferenced Public Meetings Pursuant to Assembly Bill 361.

Attachments:

- ☒ Resolution: 2022-25
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

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

Date:

06/14/2022
06/14/2022
06/14/2022

RESOLUTION NO. 2022-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE AUTHORIZING CONTINUED USE OF REMOTE TELECONFERENCING PROVISIONS (AB 361)

WHEREAS, the City Council of the City of Lemoore (“City Council”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

WHEREAS, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

WHEREAS, the City Council recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

WHEREAS, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

WHEREAS, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, in order for the City Council to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the City Council to conduct teleconferenced meetings for a period of thirty (30) days. Such adoption occurred by the City Council on May 23, 2022; and

WHEREAS, AB 361 requires the City make specified findings every 30 days thereafter; and

WHEREAS, such additional findings were made by the City Council on May 23, 2022 with the approval of Resolutions No. 2022-22; and

WHEREAS, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and/or

WHEREAS, the California Occupational and Safety Health Administration (OSHA) continues to recommend certain social distancing requirements, as described in detail in California Code of Regulations Title 8, section 3205 Covid Prevention; and/or

WHEREAS, the County of Kings Department of Public Health in its August 28, 2021 press release urged “...everyone to physical distance themselves from others...” and further recommends as a “very effective” step that people can take: “Stay in your home as much as possible. The only exceptions should be for getting food and/or necessary household supplies, medications and medical treatments.”

WHEREAS, the City Council hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

WHEREAS, the City Council is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment.

NOW THEREFORE, BE IT RESOLVED, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

BE IT FURTHER RESOLVED, that the City Council is conducting meetings during a state of emergency and OSHA recommends measures to promote social distancing; and/or

BE IT FURTHER RESOLVED, that the City Council has determined that given the state of emergency, holding in-person only meetings would present imminent risks to the health or safety of attendees.

BE IT FURTHER RESOLVED, that the actions taken by the City Council through this resolution shall be applied to all City committees governed by the Brown Act unless otherwise desired by that committee.

BE IT FURTHER RESOLVED, the City Council authorizes the City Manager or their designee(s) to take all actions necessary to continue to conduct City Council meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution after which the City Council will again reconsider the circumstances of the state of emergency.

PASSED AND ADOPTED by the Lemoore City Council on this 15th day of June 2022,
by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Marisa Avalos
City Clerk

Stuart Lyons
Mayor



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Staff Report

Item No: 1-2

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: June 3, 2021

Meeting Date: June 15, 2021

Subject: Resolution 2022-26 – Adopting a List of Projects for Fiscal Year 2022-2023 Funded by SB 1: The Road Repair and Accountability Act of 2017

Strategic Initiative:

- | | |
|--|--|
| <input checked="" 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 2022-26, listing all projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1.

Subject/Discussion:

On April 28, 2017, the Governor signed Senate Bill 1, the Road Repair and Accountability Act of 2017. SB 1 increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration fees with inflationary adjustments to tax rates in future years for the purpose of addressing basic road maintenance, rehabilitation and roadway safety needs.

Effective November 2017, the State Controller deposited various portions of this new funding into the newly created Road Maintenance and Rehabilitation Account (RMRA). A percentage of this new RMRA funding is apportioned by formula to eligible cities and counties.

SB 1 emphasizes the importance of accountability and transparency in the delivery of California's transportation programs. Therefore, in order to be eligible for RMRA funding, statute requires cities and counties to provide basic annual RMRA project reporting to the California Transportation Commission (CTC). Per the program's requirements, jurisdictions are required to submit to the CTC by July 1, a resolution documenting the

City Council's approval of a project list with locations, schedule, and estimated useful life of the project before they can receive RMRA funds.

City of Lemoore staff utilized the pavement management program to identify the Cities roads in greatest need of rehabilitation and compared them to budget restrictions. The following chart is the proposed project for FY 22-23 SB 1 funding.

Project Title	Project Description	Project Location	Estimated Useful Life	Anticipated Construction Dates
D St Reconstruction	Project Includes: Rehab/repair of existing bicycles lanes, complete demo and reconstruction of existing pavement, striping rehab and repair, and updating/repairing signals and/or signage.	D Street from Lemoore Ave to Smith Street.	15 to 10 years	July 2023 to October 2024

Financial Consideration(s):

The City of Lemoore is estimated to receive \$593,662 in FY 22-23 for Road Rehabilitation Projects.

Alternatives or Pros/Cons:

City Council could choose to modify the proposed project list.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt Resolution 2022-26, approving the Fiscal Year 2022-23 SB 1 Project List.

Attachments:

- ☒ Resolution: 2022-26
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

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

Date:

06/14/2022
06/14/2022
06/14/2022

RESOLUTION NO. 2022-26

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE ADOPTING A
LIST OF PROJECTS FOR FISCAL YEAR 2022-2023 FUNDED BY
SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017**

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of our City of Lemoore are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Lemoore must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Lemoore, will receive an estimated \$593,662 in RMRA funding in Fiscal Year 2022-23 from SB 1; and

WHEREAS, this is the sixth year in which the City of Lemoore is receiving SB 1 funding and will enable the City of Lemoore to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City of Lemoore has undergone a robust public process to ensure public input into our community's transportation priorities/the project list; and

WHEREAS, the City of Lemoore used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City of Lemoore maintain and rehabilitate various streets/roads throughout the City of Lemoore this year and similar projects into the future; and

WHEREAS, the 2020 California Statewide Local Streets and Roads Needs Assessment found that the City of Lemoore’s streets and roads are in an at “At Risk” condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a “good” condition; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Lemoore, State of California, as follows:

1. The foregoing recitals are true and correct.
2. The following previously proposed and adopted projects may also utilize Fiscal Year 2022-23 Road Maintenance and Rehabilitation Account revenues in their delivery. With the relisting of these projects in the adopted fiscal year resolution, the City of Lemoore is reaffirming to the public and the State our intent to fund these projects with Road Maintenance and Rehabilitation Account revenues:

Project Title: D Street Reconstruction

Project Description: Complete Demolition and Reconstruction of D Street including bike lanes, striping, and signage.

Project Location: D Street from Lemoore Avenue to Smith Avenue

Estimated Project Schedule: Start 07/23- Completion 10/24 being funded with RMRA funds

Estimated Project Useful Life: 15+ years

PASSED AND ADOPTED by the Lemoore City Council on this 15th day of June 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Marisa Avalos
City Clerk

Stuart Lyons
Mayor



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Staff Report

Item No: 1-3

To: Lemoore City Council

From: Nathan Olson, City Manager

Date: May 31, 2022

Meeting Date: June 15, 2022

Subject: Acceptance of Donations for FY 2021-2022

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:

Accept the donations from various entities received in fiscal year 2021-2022, in the amount of \$47,318.50.

Subject/Discussion:

Throughout the fiscal year, the City has received numerous donations from various entities. The donations received have been for a variety of items and/or events such as Volunteens, Sports, Lemoore Skate Park, Shade Structures, Presents on Patrol, Reason for the Season, and Lemoore PD Shoe Drive.

Financial Consideration(s):

\$47,318.50 donations have been received.

Alternatives or Pros/Cons:

Not Applicable.

Commission/Board Recommendation:

Not Applicable.

Staff Recommendation:

Staff recommends accepting the donations received in fiscal year 2021-2022, in the amount of \$47,318.50.

Attachments:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
 - List: List of Donations

Review:

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

Date:

06/14/2022
06/14/2022
06/14/2022

General Fund

FUND	ACCOUNT	ACCOUNT TITLE	DATE	T/C	PERIOD	REFERENCE	RECEIPTS	DESCRIPTION	Received From
001	3875	GIFTS & DONATIONS	07/09/21	24	1	07000008879	2500.00	44964 DONATION, Complex for Upkeep	Kings Lions Club
001	3875	GIFTS & DONATIONS	07/12/21	24	1	07000008928	20.00	45034 DONATION - Volunteen	cash, no name given
001	3875	GIFTS & DONATIONS	08/30/21	24	2	07000009320	20.00	45635 DONATION VOLUNTEEN	Paul Walker
001	3875	GIFTS & DONATIONS	11/03/21	24	5	07000009714	100.00	46235 DONATION - basketball	Penny Gobby
001	3875	GIFTS & DONATIONS	02/08/22	24	8	07000010169	713.00	47185 DONATION BOXING	Kings Lions Club
001	3875	GIFTS & DONATIONS	2/24/2022	24	8	03000117137	3000.00	46358 NHC - Flags for downtown	NHC
001	3875	GIFTS & DONATIONS	2/24/2022	24	8	03000117137	3000.00	46358 NHC - Shades for Skatepark	NHC
001	3875	GIFTS & DONATIONS	3/7/2022	24	9	01000865404	2000.00	Lemoore Skate Park	People's Farming
001	3875	GIFTS & DONATIONS	3/7/2022	24	9	01000865403	6000.00	New lights for Downtown	People's Farming
001	3875	GIFTS & DONATIONS	4/22/2022	24	10	07000010725	250.00	48202 Volunteen Sponsor	Volunteers In Policing
001	3875	GIFTS & DONATIONS	5/6/2022	24	11	07000010910	500.00	48450 Volunteen Sponsor	American Legion Lemoore Post 100
001	3875	GIFTS & DONATIONS	6/4/2022	24	12		2500.00	44963 DONATION, Complex Upkeep	Kings Lions Club
001	3875	GIFTS & DONATIONS	6/14/2022	24	12		2500.00	44964 DONATION, Park Naming	Lemoore Lions Club
							\$ 23,103.00		

Prop 68 Lemoore Sports Complex

FUND	ACCOUNT	ACCOUNT TITLE	DATE	T/C	PERIOD	REFERENCE	RECEIPTS	DESCRIPTION	Received From
21	3875	GIFTS & DONATIONS	4/7/2022	24	10	1000866301	5300.00	DONATION FOR SHADE STRUCTURE	Lemoore Youth Sports Foundation
							\$ 5,300.00		

Youth Recreation Fund

FUND	ACCOUNT	ACCOUNT TITLE	DATE	T/C	PERIOD	REFERENCE	RECEIPTS	DESCRIPTION	Received From
116	3875	GIFTS & DONATIONS	10/19/21	24	4	07000009640	100.00	46160 DOWNTOWN YOUTH	Duane Daniel
							\$ 100.00		

Reason for the Season

FUND	ACCOUNT	ACCOUNT TITLE	DATE	T/C	PERIOD	REFERENCE	RECEIPTS	DESCRIPTION	Received From
121	3875	GIFTS & DONATIONS	11/04/21	24	5	01000861512	500.00	45337 PRESENTS ON PATROL	Lemoore Real Estate
121	3875	GIFTS & DONATIONS	11/04/21	24	5	01000861513	100.00	45338 PRESENTS ON PATROL	Rossiter Realty Group
121	3875	GIFTS & DONATIONS	11/04/21	24	5	01000861533	2500.00	45350 REASON FOR THE SEAS	CalViva Health
121	3875	GIFTS & DONATIONS	11/18/21	24	5	03000115324	100.00	46253 PRESENTS ON PATROL	John W. Gordon Sole Prop
121	3875	GIFTS & DONATIONS	11/18/21	24	5	03000115333	250.00	46278 REASON 4 THE SEASON	Jones Towing
121	3875	GIFTS & DONATIONS	11/18/21	24	5	03000115351	50.00	46265 PRESENTS ON PATROL	Jaqueline Wilson
121	3875	GIFTS & DONATIONS	11/18/21	24	5	03000115355	1500.00	46269 REASON 4 THE SEASON	Kings Lions Club
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861932	500.00	46290 REASON FOR THE SEAS	G.A.S.E.
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861933	3000.00	46291 REASON SEASON	Lambert Enterprises/Cannon Moving
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861933	3000.00	46291 REASON SEASON	Lambert Enterprises/Cannon Moving
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861938	50.00	46308 REASON SEASON	Dave & Dianne Brown
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861941	1000.00	46286 REASON SEASON	Tachi Palace
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861955	300.00	46277 REASON SEASON	Judie Madden
121	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861958	300.00	46285 REASON SEASON	Jay's Construction
121	3875	GIFTS & DONATIONS	12/09/21	24	6	01000862178	500.00	REASON FOR THE SEASON	EECU
121	3875	GIFTS & DONATIONS	12/09/21	24	6	01000862179	100.00	46323 REASON SEASON	Karen Clancy
121	3875	GIFTS & DONATIONS	12/16/21	24	6	01000862448	1525.00	46343 PRESENTS ON PATROL	American Legion Lemoore
121	3875	GIFTS & DONATIONS	12/16/21	24	6	01000862450	250.00	46342 PRESENTS ON PATROL	LETA
121	3875	GIFTS & DONATIONS	12/16/21	24	6	01000862452	1500.00	46704 PRESENTS ON PATROL	Gary Burrows
121	3875	GIFTS & DONATIONS	12/23/21	24	6	01000862835	500.00	46709 REASON FOR THE SEAS	Sushi Table
121	3875	GIFTS & DONATIONS	01/06/22	24	7	01000863193	515.00	46725 PRESENTS ON PATROL	Leprino Foods
							\$ 18,040.00		

Police Shoe Drive

FUND	ACCOUNT	ACCOUNT TITLE	DATE	T/C	PERIOD	REFERENCE	RECEIPTS	DESCRIPTION	Received From
124	3875	GIFTS & DONATIONS	09/16/21	24	3	03000114563	250.00	45765 SHOE DRIVE DONATION	Gary Burrows
124	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861950	20.00	46309 SHOE DRIVE	Jonathan Bush
124	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861964	500.00	46312 SHOE DRIVE	Lions Club of Lemoore
124	3875	GIFTS & DONATIONS	12/02/21	24	6	01000861967	5.50	46315 SHOE DRIVE	Henry Johnson
							\$ 775.50		

\$ 47,318.50 **Grand Total**

**June 7, 2022 Minutes
Lemoore City Council Meeting
Study Session Meeting**

CALL TO ORDER:

At 6:31 p.m., the meeting was called to order.

ROLL CALL: Mayor: LYONS
Mayor Pro Tem: MATTHEWS
Council Members: CHANEY, GORNICK, ORTH

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Lerner; Police Chief Kendall; City Clerk Avalos.

At 6:32 p.m., Council adjourned to Closed Session.

CLOSED SESSION

1. Government Code Section 54956.9(d)(1)
Conference with Legal Counsel - Existing Litigation
In Re: Sean M. Martin vs. Lemoore Police Department
Kings County Superior Court Case No.: 22CV0181
2. Government Code Section 54956.9
Conference with Legal Counsel – Anticipated Litigation
Initiation of Litigation Pursuant to Paragraph (4) of Subdivision (d) of Section 54956.9
(Deciding Whether to Initiate Litigation)
One Case
3. Government Code Section 54956.9
Conference with Legal Counsel – Exposure to Litigation
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of
Section 54956.9
Two Cases
4. Government Code Section 54957.6
Conference with Labor Negotiator
Agency Designated Representatives: Mary Lerner, City Attorney and Michelle Speer,
Assistant City Manager
Employee Organizations: General Association of Service Employees, Lemoore Police
Officers Association, Lemoore Police Sergeants Unit, Police Professional Services
Bargaining Unit, and Unrepresented

At 7:25 p.m., Council adjourned.

**June 7, 2022 Minutes
Lemoore City Council Meeting
Regular Meeting**

CALL TO ORDER:

At 7:31 p.m., the meeting was called to order.

ROLL CALL: Mayor: LYONS
Mayor Pro Tem: MATTHEWS
Council Members: CHANEY, GORNICK, ORTH

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Lerner; Police Chief Kendall; City Clerk Avalos.

AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

No agenda approvals, additions or deletions.

CLOSED SESSION REPORT

Nothing to Report.

PUBLIC COMMENT

No Public Comment.

CEREMONIAL / PRESENTATION – Section 1

No Ceremonies/Presentations.

DEPARTMENT AND CITY MANAGER REPORTS – Section 2

Public Works Director Rivera provided an update on current projects. Bush Street overlay concrete demo is complete and will begin grinding the asphalt in about two weeks. Hess Basin near the old Olam plant, about 300 feet of the 48 inch storm drain line is installed running from the south to the north. Well Site #7 tank structure is complete, connections have been made, and could possibly begin storing water in the tank this week. The well was pulled and put back together. Lennar development started a couple of weeks ago. Sewer and storm drain has been installed.

Police Chief Kendall stated that Reserve Officer Hernandez will be sworn in on Monday, June 13th at 1:00 p.m. Officer Hernandez came to Lemoore from Avenal Police Department. He congratulated Officer Gresham for winning the Mothers against Drunk Driving (MADD) award for the second year in a row with 29 DUI arrests made. American Legion will be hosting a Flag Day event on Tuesday, June 14 at Veterans Memorial Park at 8:00 a.m. The Police Department has been in discussion with the school districts in regards to safety precautions.

City Manager Olson stated that he attended ICSC with Mayor Pro Tem Matthews in Las Vegas. They talked to several businesses. He stated that the City received the draft Strategic Plan from the facilitator and will be bringing it to Study Session in the near future.

CONSENT CALENDAR – Section 3

3-1 Approval – Minutes – Special Meeting – May 9, 2022

- 3-2 Approval – Minutes – Regular Meeting – May 17, 2022
- 3-3 Approval – Minutes – Special Meeting – May 23, 2022
- 3-4 Approval – Minutes – Special Meeting – May 23, 2022
- 3-5 Approval – Appointment of Lemoore Parks and Recreation Commissioner

Motion by Mayor Pro Tem Matthews, seconded by Council Member Gornick, to approve the Consent Calendar, as presented.

Ayes: Matthews, Gornick, Orth, Chaney, Lyons

PUBLIC HEARINGS – Section 4

No Public Hearings.

NEW BUSINESS – Section 5

- 5-1 Report, Recommendation, and Action – Resolution 2022-23 – Intention to Levy and Collect the Annual Assessments within Landscape and Lighting Maintenance District No. 1 (LLMD) Zones 1 through 13 and Resolution 2022-24 – Intention to Levy and Collect the Annual Assessments within Public Facilities Maintenance District No. 1 (PFMD) Zones 1 through 10 (Reeder)

Motion by Council Member Orth, seconded by Council Member Mayor Pro Tem Matthews, to continue this item to the next regularly scheduled City Council meeting on June 21, 2022.

Ayes: Orth, Matthews, Gornick, Chaney, Lyons

BRIEF CITY COUNCIL REPORTS AND REQUESTS – Section 6

- 6-1 City Council Reports / Requests

Mayor Pro Tem Matthews stated that she attended the Law Enforcement Memorial Event, ICSC, KWRA Budget Meeting, Fleet Reserve and American Legion Memorial Day event, San Joaquin Valley Air Board meeting, City Council Coordinating meeting in Corcoran, Rockin' the Arbor, Kings Lions Brewfest. She informed everyone that Rockin' the Arbor is also this upcoming Friday, June 10th.

Council Member Orth thanked all City employees for everything they do. He thanked the fire department for going out to his house on Saturday. He also thanked the Police Department for everything they do.

Council Member Gornick stated that he had a Speech professor in college that had a philosophy for the "Five B's that make a great speech" which was "Be Brief Brother Be Brief".

Mayor Lyons attended the Lemoore High School graduation with the Volunteer Fire Department. The Department displayed the flag. There was a good firework show. He was disappointed that there was no flyover this year. He thanked all the City employees, fire and police.

ADJOURNMENT

At 7:52 p.m., Council adjourned.

Approved the 15th day of June 2022.

APPROVED:

Stuart Lyons, Mayor

ATTEST:

Marisa Avalos, City Clerk

**June 9, 2022 Minutes
Lemoore City Council Meeting
Special Meeting**

CALL TO ORDER:

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

ROLL CALL: Mayor: LYONS
Mayor Pro Tem: MATTHEWS
Council Members: CHANEY, GORNICK, ORTH

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Lerner; Police Captain Ochoa; Public Works Director Rivera; Assistant Public Works Director Lopez; Management Analyst Champion; City Clerk Avalos.

SPECIAL SESSION

STUDY SESSION

SS-1 Review of Fiscal Year 2022-2023 Draft Proposed Budget (Speer)

Assistant City Manager Speer provided a review of the fiscal year 2022-2023 Draft proposed budget which included:

- General Fund (001)
 - How FY 2022 Began:
 - The General Fund Began the year with a fund balance of \$7,904,718
 - The Fund Balance was higher than anticipated due to FY 2021 increased revenues and decreased expenditures
 - FY 2021 financials were audited and presented to City Council on April 5, 2022
 - How FY 2022 is projected to end:
 - Revenues are expected to be approximately \$14,981,778
 - Expenditures are expected to be approximately \$14,477,055
 - The NET change to the General Fund budgeted balance is \$1,738,675
 - Proposed FY 2023 Budget
 - Beginning fund balance of \$8,409,441
 - Revenues of \$14,470,421
 - Expenditures of \$17,314,739
 - Resulting in a deficit of \$2,574,318
 - The ending fund balance would be \$5,835,123
 - Compared to FY 2022 projections, revenues are expected to be down by an estimated \$241,000
 - FY 2023 Expenditure Highlights
 - Personnel: \$10,460,500
 - Operating: \$6,227,239
 - Asset Replacement: \$135,000
 - Capital Improvement Projects: \$467,000
 - Debt Service: \$25,000
 - Special Funds
 - Water:

- Beginning Fund Balance: \$7,218,208
- Proposed Revenues: \$10,605,970
- Proposed Expenditures: \$12,116,899
- Ending Fund Balance: \$5,707,274
- FY 2023 deficit of -\$1,510,929
- Refuse:
 - Beginning Fund Balance: \$1,845,192
 - Proposed Revenues: \$4,424,215
 - Proposed Expenditures: \$4,988,854
 - Ending Fund Balance: \$1,280,553
 - FY 2023 deficit of -\$564,639
- Wastewater:
 - Beginning Fund Balance: \$9,777,479
 - Proposed Revenues: \$3,543,188
 - Proposed Expenditures: \$11,107,203
 - Ending Fund Balance: \$2,213,464
 - FY 2023 deficit of -\$7,564,015
- Fleet:
 - Beginning Fund Balance: \$(765,559)
 - Proposed Revenues: \$1,153,483
 - Proposed Expenditures: \$1,153,483
 - Ending Fund Balance: \$(765,559)
 - FY 2023 is balanced

Consensus was received by Council to increase the employee homebuyer assistance program by \$50,000 and to include a marketing program in the budget for \$25,000.

ADJOURNMENT

At 7:52 p.m., Council adjourned.

Approved the 15th day of June 2022.

APPROVED:

Stuart Lyons, Mayor

ATTEST:

Marisa Avalos, City Clerk



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744 • Fax (559) 924-9003

Staff Report

Item No: 2-1

To: Lemoore City Council

From: Randon Reeder, Management Analyst

Date: May 26, 2022

Meeting Date: June 15, 2022

Subject: Resolution 2022-23 – Intention to Levy and Collect the Annual Assessments within Landscape and Lighting Maintenance District No. 1 (LLMD) Zones 1 through 13 and Resolution 2022-24 – Intention to Levy and Collect the Annual Assessments within Public Facilities Maintenance District No. 1 (PFMD) Zones 1 through 10

Strategic Initiative:

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

Proposed Motion:

Preliminarily approve the Engineer's Report and adopt Resolution No. 2022-23, Intention to Levy and Collect the Annual Assessments for LLMD District 1 Zones 1, 3, 5, 6, 7, 8A, 8B, 9, 10, 11, 12 and 13 and Resolution No. 2022-24, Intention to Levy and Collect Annual Assessments for PFMD District 1 Zones 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10; setting a public hearing on July 20, 2021.

Subject/Discussion:

Each fiscal year the City is required to conduct an engineering study of the City's Landscape and Lighting Maintenance District (LLMD) and Public Maintenance Facilities Maintenance District (PFMD) in order to document the levy that is submitted to the County assessor each year for property tax collection.

The assessments differ from zone to zone due to the varying amounts of landscaping that is maintained and differing ratios between the amount of landscaping, lighting and other facilities, and the number of housing units responsible for the maintenance. The PFMD's also collect money for future road, lighting, and landscape rehabilitation projects.

No notable or substantial changes to either the LLMD or PFMD Districts and/or the improvements to be maintained by the District have occurred since the adoption of the fiscal year 2020-2021 Annual Engineer's Report.

Staff is asking Council to preliminarily approve the reports on July 5th with the final adoption to follow the public hearing scheduled on July 5th.

Financial Consideration(s):

The proposed budgets will be listed in the Annual Report, and a budget amendment will be presented with adoption of the Engineer's reports to amend city budget to coincide with the reports.

Alternatives or Pros/Cons:

Pros:

- Ensures the ability for the city to levy assessments to fund improvements throughout the City.

Cons:

- Not all assessments for FY 2021-2022 will cover the costs for maintenance of each zone, which will result in either a decreased level of service or contributions from the general fund, particularly in reference to the LLMD's.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends preliminary approval of the Engineer's Report and adoption of Resolutions 2022-23 and 2022-24.

Attachments:

- ☒ Resolution: 2022-23 & 2022-24
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other
List: Engineer's Reports

Review:

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

Date:

06/01/2022
06/02/2022
06/03/2022
06/03/2022

RESOLUTION NO. 2022-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE
INTENTION TO LEVY AND COLLECT ANNUAL
ASSESSMENTS WITHIN LANDSCAPING AND LIGHTING MAINTENANCE
DISTRICT NO. 1 (LLMD) ZONES 1, 3, 5, 6, 7, 8a, 8b, 9, 10, 11, 12 AND 13
OF THE CITY OF LEMOORE**

At a Regular Meeting of the City Council of the City of Lemoore, it was moved, seconded, and carried that the following Resolution be adopted:

1. It is the intention of the Council to order the levy and collection of assessments under the Landscape and Lighting Act of 1972, Part Two of Division 15 of the Streets and Highways Code (beginning with Section 22500 and herein the “Act”), within Landscaping and Lighting Maintenance District No. 1, (“LLMD”), Zones 1, 3, 5, 6, 7, 8a, 8b, 9, 10, 11, 12, and 13 of the City of Lemoore for fiscal year 2021-2022.
2. The territories of LLMD Zones 1, 3, 5, 6, 7, 8a, 8b, 9, 10, 11, 12, and 13 are comprised of various territories generally located on the attached vicinity map which is the real property particularly, distinctly and specially benefited and to be assessed for the maintenance and operation of the landscaping, street lighting and appurtenant facilities of LLMD Zones 1, 3, 5, 6, 7, 8a, 8b, 9, 10, 11, 12, and 13, generally described in Exhibit A, attached hereto and by reference incorporated herein.
3. By Resolution No. 9613, adopted June 18, 1996, the Council ordered that Zone 1 and Zone 2 in the LLMD District be consolidated into a single Zone to be designated as Zone 1 (Westfield Park/Windsor Court/Cambridge Park).
4. By Resolution No. 2007-37, adopted September 18, 2007, the Council ordered that Zone 4 of the LLMD be dissolved. The boundaries of the LLMD shall no longer include the territory that was included within Zone 4 and commencing with fiscal year 2008-09, the lots and parcels within such territory shall no longer be subject to assessments under the LLMD or the Act.
5. By Resolution No. 2017-10, adopted May 2, 2017, the Council ordered that Zone 8 be divided into two sub-zones. As part of this approval, Zone 8a and 8b were established to address variations in the nature, location, and extent of the improvements that provide special benefits to the parcels in the Zone.
6. The City Engineer has prepared and filed with the Clerk of the City of Lemoore a report labeled Engineer’s Report of the City of Lemoore Landscaping and Lighting Maintenance District No. 1, dated May 23, 2022, to which reference is hereby made for a description of the existing improvements, the boundaries of the assessment district and the referenced zones therein, including the general nature, location and extent of the improvements, and the proposed assessment upon assessable lots and parcels of land within LLMD Zones 1, 3, 5, 6, 7, 8a, 8b, 9, 10, 11, 12 and 13. No substantial changes are proposed to be made in the existing improvements and no new improvements are proposed to LLMD Zones 1, 3, 5, 6, 7, 8a, 8b, 9,

10, 11, 12 and 13. The City Council intends to give final approval to the Engineer's Report at the conclusion of the public hearing described in paragraph 6, subject to changes, if any, ordered by the City Council during or upon the conclusion of the hearing.

7. Notice is hereby given that the 5th day of July, 2022 at the hour of 7:30 p.m., or as soon thereafter as possible, in the regular meeting place of the City Council, Council Chambers, 429 C Street, Lemoore, California, is hereby fixed as the time and place for public hearing when and where all interested persons may be heard regarding the question of levy and collection of the proposed assessments in LLMD Zones 1, 3, 5, 6, 7, 8a, 8b, 9, 10, 11, 12 and 13 for fiscal year 2021-2022. At the hearing, any interested person shall be permitted to present written or oral testimony.
8. The City Clerk is hereby authorized and directed to give notice of the public hearing by publication of this Resolution in accordance with subdivision (a) of the Streets and Highways Code Section 22626.
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 June 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

ATTEST:

APPROVED:

Marisa Avalos
City Clerk

Stuart Lyons
Mayor



City of Lemoore

Landscape and Lighting Maintenance District No. 1

Engineer's Annual Report **Fiscal Year 2022/2023**

Intent Meeting: June 7, 2022

Public Hearing: June 21, 2022

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

MAY 2022

PREPARED BY

WILLDAN FINANCIAL SERVICES



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ENGINEER'S REPORT AFFIDAVIT

City of Lemoore
Landscape and Lighting Maintenance District No. 1
For
Fiscal Year 2022/2023

City of Lemoore,
Kings County, State of California

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for Landscape and Lighting Maintenance District No. 1 in the City of Lemoore for Fiscal Year 2022/2023, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 23RD day of May, 2022.

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

By: Jim McGuire
Jim McGuire
Principal Consultant, Project Manager

By: Tyrone Peter
Tyrone Peter
PE # C 81888



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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 and lighting 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.

In Fiscal Year 2021/2022 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 09 - 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

District Changes

For fiscal year 2022/2023, no notable or substantial changes to the District and/or the improvements to be maintained by the District have occurred since the adoption of the fiscal year 2021/2022 Annual Engineer's Report.

Report Content and Annual Proceedings

This Engineer's Annual 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 proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2022/2023. This Report outlines the District zone structure, improvements, and proposed assessments to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2022/2023. The annual assessments to be levied on properties within the District provide a source of funding to fund in whole or in part, the continued operation and maintenance of the landscaping improvements and the types of improvements and services to be provided by the District for the properties within each specified Zone for which properties in those respective Zones receive special benefits including street lighting in some Zones.

Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the authorized District improvements and based upon available revenues including assessment revenues, fund balances, general benefit contributions and any additional City contributions from available sources. 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 1972 Act. The net annual cost to provide the improvements for each benefit Zone and/or benefit Sub-Zone (collectively referred to hereafter as "Zones") are allocated to the benefiting properties within those Zones using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefit 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 benefit.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Kings County Assessor's Office. The Kings 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.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the City Council will by Resolution, order the improvements to be made and confirm the levy and collection of assessments for Fiscal Year 2022/2023 pursuant to the 1972 Act. The assessments as approved will be submitted to the Kings County Auditor/Controller to be included on the property tax roll for each parcel.

As required by the 1972 Act, this Engineer's Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for fiscal year 2022/2023.

This Report consists of five (5) parts:

Part I

Plans and Specifications: This section contains a general description of the District, zones of benefit ("Zones"), and the improvements and services that provide special benefits to the parcels within the District. The improvements and appurtenant facilities that provide special benefits to the properties within the District and for which parcels are assessed may include, but not limited to local landscaping, neighborhood parks, street lights, and related amenities as well as associated operational and incidental expenses, and the collection of fund balances authorized by 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, a visual depiction of the improvements is provided in the District Diagrams contained in Part IV of this Report. More detailed information regarding the specific plans and specifications associated with the District improvements in each Zone may be on file in the Public Works Department and by reference are made part of this Report.

Part II

Method of Apportionment: This section includes a discussion of the general and special benefits associated with the improvements to be provided within the District (Benefit Analysis), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines 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. (the method of calculating each property's proportional special benefit assessment). This method of apportionment is consistent with the previously approved and adopted method of apportionment for the District.

Part III

Estimate of Costs: Identifies the estimated annual funding costs (Budgets) required for the maintenance and operation of the improvements in each Zone of the District, 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 support the improvements, even though not all costs identified in these budgets are necessarily supported by the current assessment revenues. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit, but City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues.

This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that has been previously approved and adopted for Zone No. 08 (Sub-Zones 08A and 08B), which provides 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

District/Zone Diagrams: This section of the Report contains a series of diagrams showing the boundaries of the Zones within the District for Fiscal Year 2022/2023 which incorporate the parcels determined to receive special benefits from the District improvements. These diagrams also provide a visual depiction of the location of the improvements being maintained. The lines and dimensions of each lot, parcel, and subdivision of land contained in the Zone diagrams are inclusive of the 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 incorporate 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 the District and Zones therein.

Part V

Assessment Roll: The assessment amounts to be levied and collected in Fiscal Year 2022/2023 for each parcel is provided in the Assessment Roll, and these assessments are based on the parcel's calculated proportional special benefit as outlined in Part II - Method of Apportionment and the annual assessment rates established by the estimated budgets (refer to Part III Estimate of Costs).

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 this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, neighborhood parks, and related appurtenant facilities and services in specified areas of the City. In addition to local landscaping improvements, the assessments for Zone 08B also fund local public street lighting and related appurtenant facilities within the Sub-Zone. The territory within the District consists of all lots or parcels of land within the City of Lemoore that receive special benefits from the maintenance, operation and servicing of the local public improvements and related amenities which are provided through the District.

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various local improvements 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 and/or Sub-Zone and the parcels therein. Street lighting 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, this District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels within 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 2022/2023 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, local parks, and street lighting that are maintained and serviced for the benefit of real property within the District. The various Zone 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 2022/2023 the District includes eleven (11) designated Zones, with Zone 08 having two Sub-Zone (Zone 08A and Zone 08B). The boundaries of each Zone and Sub-Zone are 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 Zone and for which parcels receive special benefits. 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 376,514 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;
- 7,811 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;
- 52,375 square feet of parkway and streetscape side-panel landscaping on Fox Street, including approximately 21,924 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;
- 907 square feet of median landscaping on Brighton Avenue north of Fallenleaf Drive and south of Sheffield Drive;
- 559 square feet of median landscaping on Brighton Avenue south of Fallenleaf Drive and north of Bristol Court;
- 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 03

The properties within Zone 03, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 22,973 square feet of landscaping and/or related improvement areas that includes the following:

- 22,973 square feet of parkway and streetscape side-panel landscaping on Silverado Drive, including approximately 15,698 square feet of a mix of shrubs, plants, and turf with trees; and 7,275 square feet of turf 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 5,570 square feet of landscaping and/or related improvement areas that includes the following:

- Approximately 5,070 square feet of parkway and streetscape side-panel landscaping on East Bush Street consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,945 square feet of turf with trees. These improvements and the costs associated with the maintenance and operation are proportionately shared by properties within PFMD Zone 07.
- 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 are proportionately shared by properties within PFMD Zone 07.
- 73 square feet of entryway/corner landscaping in front of the block wall at the southeast corner of East Bush Street and Bush Place/Barcelona Drive. This improvement area and the costs associated with the maintenance and operation of the improvements is proportionately shared by properties within PFMD Zone 07.

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 08

The properties within Zone 08 (Zone 08A and Zone 08B), collectively and proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 34,796 square feet of landscaping and/or related improvement areas that includes, but is not limited to the following:

- 12,379 square feet of medians on Golf Links Drive, including approximately 8,795 square feet of turf with trees; 2,482 square feet of shrubs, plants, and/or ground cover; and 1,102 square feet of stamped concrete, pavers, or other hardscape surface;
- 17,476 square feet of parkway and streetscape side-panel landscaping on both sides of Golf Links Drive between Iona Avenue and S 18th Avenue, consisting of trees, shrubs, plants, and/or ground cover;
- 2,345 square feet of entryway feature landscaping on Golf Links Drive at Iona Avenue, including approximately 1,910 square feet of turf; and 435 square feet of shrubs, plants, and/or ground cover;
- 2,146 square feet of entryway feature landscaping on Golf Links Drive at S 18th Avenue, including approximately 1,483 square feet of turf; and 663 square feet of shrubs, plants, and/or ground cover.
- 450 square feet of parkway side-panel landscaping on Vine Street, consisting of shrubs, plants, and/or ground cover with trees;

In addition to the above proportionately shared special benefit improvements, the parcels within Tract No. 758 and Tract No. 752 (Zone 08B) receive special benefit from the maintenance, servicing, and operation of the following improvements:

- Twenty-nine (29) street lights including:
 - 1 street light on the perimeter of the developments located on the east side of Vine Street at Caddie Loop; and
 - 28 street lights within Tract No. 758 and Tract No. 752 located on, but not limited to: Golf Avenue, Par Avenue, Highland Place, Hillcrest Street, and Caddie Loop.
- 9,715 square feet of park site improvements that includes, but is not limited to approximately:
 - 700 square feet of parkway and streetscape side-panel landscaping on Golf Avenue and Caddie Loop adjacent to the park, consisting of shrubs, plants, and/or ground cover with trees;
 - 1,965 square feet of shrubs, trees, plants, and/or ground cover area within the park site;
 - 5,125 square feet of turf area within the park site; and
 - 1,925 square feet of hardscape surface area that may include, but is not limited to concrete paths, play structures, tables, benches, and trash receptacles.

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 19½ Avenue, 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:

- 1,361 square feet of median/entryway landscaping on Cabrillo Street at Vine Street, which is currently comprised of hardscape material and trees;
- 6,379 square feet of minimally maintained parkway and streetscape side-panel landscaping surrounding the drainage basin, including 1,725 square feet on Vine Street and 4,654 square feet on Cabrillo Street. This landscape area is minimally maintained at present with a few trees;
- 2,871 square feet of parkway and streetscape side-panel minimal landscaped area with trees Vine Street north of Cabrillo Street.

Zone 12

The properties within Zone 12, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 99,477 square feet of landscaping and/or related improvement areas that includes the following:

- 3,365 square feet of streetscape landscaping (shrubs, plants, and/or ground cover) on Apricot Avenue;
- 52,598 square feet of parkway and streetscape side-panel landscaping on Cinnamon Drive, including approximately 10,820 square feet of turf with trees; and 41,778 square feet of shrubs, plants, and/or ground cover with trees;
- 19,101 square feet of parkway and streetscape side-panel landscaping on Hanford Armona Road, including approximately 11,369 square feet of shrubs, plants, and/or ground cover; and 7,732 square feet of turf with trees;
- 20,128 square feet of parkway and streetscape side-panel landscaping on N 19th Avenue, including approximately 12,428 square feet of shrubs, plants, and/or ground cover; and 7,700 square feet of turf with trees;
- 1,670 square feet of parkway and streetscape side-panel landscaping on N 19th Avenue, consisting of trees and limited plants or bare ground;
- 514 square feet of parkway side-panel landscaping on Noble Street, consisting of shrubs, plants, and/or ground cover;
- 1,783 square feet of parkway landscaping (limited plants or bare ground) on Sunset Avenue;
- 318 square feet of streetscape landscaping (shrubs, plants, and/or ground cover) on Windy Lane.

Zone 13

The properties within Zone 13, proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 12,603 square feet of landscaping and/or related improvement areas that includes the following:

- 8,667 square feet of parkway and streetscape side-panel landscaping on Hanford Armona Road, including approximately 2,249 square feet of turf with trees; and 6,418 square feet of shrubs, plants, and/or ground cover with trees;
- 3,936 square feet of parkway and streetscape side-panel landscaping on Liberty Drive, including approximately 1,817 square feet of turf with trees; and 2,119 square feet of shrubs, plants, and/or ground cover with trees.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The estimated costs to provide the proposed improvements for Fiscal Year 2022/2023 have been identified and allocated to properties within the District 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 are local public parks, landscaping, and lighting improvements including related amenities. 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

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, such as Zone 08, 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.

Street Lighting Special Benefit

The street lighting (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 a particular Zone or Sub-Zone. 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 a designated Zone or Sub-Zone 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 that area and that the vehicular traffic within the internal streets of that Zone or Sub-Zone is primarily for accessing the properties within that area. 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 or Sub-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 for which properties within the District may be assessed, are consistent with the City's typical intensity and spacing standards for areas zoned for residential development 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 to be assessed for street lighting receives substantially similar benefit from the streetlight improvements and the only notable distinctions in proportional special benefit to each parcel is related to the specific quantity of lights associated with each Zone or Sub-Zone and the overall location of those lights (internal development lights or perimeter lights).

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 Zone 08 specifically), 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. For most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$560 per acre (approximately \$0.01285 per square foot) including medians, parkway and streetscape side panels; less than \$448 per acre (approximately \$0.01028 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$224 per acre (approximately \$0.00514 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. The cost 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 \$0.01349 per square foot (\$0.01285 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01080 per square foot (\$0.01028 +5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00540 per square foot (\$0.00514 +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 benefit of the landscape maintenance provided to parcels served by the District, for the purposes of this Report we assume these types of benefits to be general benefits, albeit general benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures for Local Landscaping Zone improvements. Therefore, the costs associated with these indirect or incidental general benefits has been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for 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".

Street Lighting General Benefit

For Fiscal Year 2022/2023, Sub-Zone 08B is the only Zone that is currently assessed for street light improvements. While only one of the twenty-nine public street lights proposed to be included as part of the improvements for Zone 08B is identified as a perimeter street light (approximately 3.5% of the street lights), collectively throughout the City's various assessment districts, approximately 30% of the street lights identified as special benefit street lights are located on the perimeter of the various Zones, the remainder being internal residential streetlights.

These residential perimeter street lights, in contrast to the internal residential lights funded by the special benefit assessments, 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, these 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. Although the number of perimeter street lights for Zone 08B represents far less than the 30% associated with other assessment districts in the City, for consistency purposes and to ensure that the general benefit costs associated with the Zone's street lights is not under estimated, the 30% allocation has been used which results in no more than 8% of the total benefit from all residential lights operated and maintained for Zone 08 being considered as general benefit (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 street lights 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".

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 2022/2023 Estimated General Benefit Costs

Zone	Street Lighting General Benefit	Landscaping General Benefit	Total General Benefit Cost
Zone 01	\$ -	\$ (5,332)	\$ (5,332)
Zone 03	\$ -	\$ (405)	\$ (405)
Zone 05	\$ -	\$ (109)	\$ (109)
Zone 06	\$ -	\$ (77)	\$ (77)
Zone 07	\$ -	\$ (291)	\$ (291)
Zone 08A	\$ -	\$ (291)	\$ (291)
Zone 08B	\$ -	\$ (434)	\$ (434)
Zone 09	\$ -	\$ (315)	\$ (315)
Zone 10	\$ -	\$ (924)	\$ (924)
Zone 11	\$ -	\$ (138)	\$ (138)
Zone 12	\$ -	\$ (1,371)	\$ (1,371)
Zone 13	\$ -	\$ (179)	\$ (179)
Total	\$ -	\$ (9,865)	\$ (9,865)

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 District Zones:

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 03

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	270	270	270.00	270.000
Residential Multi-Family	10	10	40.00	40.000
Residential Vacant Lot	9	9	9.00	9.000
Exempt	6	-	0.35	-
Totals	295	289	319.35	319.000

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	123	123	123.00	123.000
Exempt	4	-	0.68	-
Totals	127	123	123.68	123.000

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 08, Sub-Zone 08A

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	131	131	131.00	131.000
Residential Vacant Lot	1	1	1.00	1.000
Exempt	9	-	5.83	-
Totals	141	132	137.83	132.000

Zone 08, Sub-Zone 08B

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	137	137	137.00	137.000
Residential Vacant Lot	3	3	3.00	3.000
Exempt	1	-	0.21	-
Totals	141	140	140.21	140.000

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

Zone 12

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	552	552	552.00	552.000
Exempt	18	-	2.05	-
Totals	570	552	554.05	552.000

Zone 13

Assessment Land Use	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	33	33	33.00	33.000
Exempt	3	-	0.27	-
Totals	36	33	33.27	33.000

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:

- "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 maximum assessment rates identified in this Report for Zones 01, 03, 05, 06, 07, 09, 10, 11, 12, and 13 are fixed maximum assessment rates that do not include any inflationary adjustment. However, for Zone 08 (Zone 08A and Zone 08B) as part of a reorganization of the Zone and annexation of properties, the property owners were balloted for new assessments which included an inflationary adjustment. Based on the results of the protest ballot proceeding for those new assessments, on May 2, 2017 the City Council approved and adopted the new Fiscal Year 2017//2018 maximum assessment rates for Zone 08A and Zone 08B and the 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 08A and Zone 08B this inflationary adjustment (assessment range formula) provides for the Fiscal Year 2017/2018 maximum assessments (initial maximum assessment rates) established for Zone 08A and Zone 08B 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.

The Assessment Range Formula (3.0% annual adjustment) to the maximum assessment rates established for Zone 08A and Zone 08B in Fiscal Year 2017/2018 and shall be applied in each subsequent fiscal year unless the City Council formally suspends its application.

Part III - Estimate of Costs

The following budgets outline the estimated costs to maintain and service the various landscaping improvements described in this Report for Fiscal Year 2022/2023.

The budgeted expenses outlined in the following pages for each Zone or Sub-Zone reflect the estimated annual expenses required to support and maintain the improvements to be provided in those Zones for Fiscal Year 2022/2023. The estimated costs for Zone Nos. 03, 08, and 12 are considered to be appropriate full-service level budgets. These full-service expenses, minus the general benefit expenses (Expenses not assessed and identified as the City's financial obligation to support the improvements) result in the amount of funding the property owners should reasonably be assessed to fully fund their proportional special benefit from those improvements ("Special Benefit Expenses").

As previously indicated, Zone Nos. 01, 05, 06, 07, 09, 10, and 11 were balloted for increased assessments in Fiscal Year 2018/2019, but a majority protest existed in each Zone and the special benefit funding available for those Zones is limited to the assessment revenues that can be collected based on the previously approved maximum assessment rates. Unlike the other Zones, the assessment revenues that can be collected annually in Zone Nos. 01, 05, 06, 07, 09, 10, and 11 is far less than the estimated expenses necessary to provide full-service level maintenance and as a result, the City has reduced the maintenance and servicing of the improvements accordingly. Therefore, the estimated costs and expenditures shown in the following budgets for Zone Nos. 01, 05, 06, 07, 09, 10, and 11 have been reduced to a level that can be supported by the available special benefit assessment revenues at the currently authorized maximum assessment rates and the general benefit costs paid by the City.

Although Zone No. 13 has not been balloted for a new or increased assessment, similar to Zone Nos. 01, 05, 06, 07, 09, 10, and 11, the City has reduced the maintenance and servicing of the improvements to a level that can be supported by the available special benefit assessment revenues at the currently authorized maximum assessment rate and the general benefit costs paid by the City. For each of these Zones as the cost of maintain the improvements continue to increase over the years as a result of inflation, the City at the discretion of the City Council, may chooses to contribute additional funds to supplement the maintenance costs, implement service further reductions and/or ballot property owners within the Zones for increased assessments.

Zones 01, 03, & 05 Budgets

BUDGET ITEMS	LLMD Zone 01 Westfield Park, Windsor Court, & Cambridge Park	LLMD Zone 03 Silva Estates	LLMD Zone 05 Wildflower Meadows
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Contract	\$ 42,996	\$ 5,424	\$ 900
Backflow Testing	405	135	45
Contract Repair Work	8,000	8,200	-
Annual Contract Maintenance Expenses	\$ 51,401	\$ 13,759	\$ 945
PGE	\$ 1,200	\$ 650	\$ -
Water	\$ 34,000	\$ 4,000	\$ 890
Utility Expenses	\$ 35,200	\$ 4,650	\$ 890
ANNUAL MAINTENANCE EXPENSES	\$ 86,601	\$ 18,409	\$ 1,835
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Rehabilitation/Renovation Fund Collection	\$ -	\$ -	\$ -
Capital Improvement Project Expenditures (For Fiscal Year)	\$ 7,925	\$ 8,000	\$ -
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 7,925	\$ 8,000	\$ -
INCIDENTAL EXPENSES			
Operational Reserve Fund Collection	\$ -	\$ -	\$ 8
Annual Administration Expenses	4,110	839	73
TOTAL INCIDENTAL EXPENSES	\$ 4,110	\$ 839	\$ 81
TOTAL ANNUAL EXPENSES	\$ 98,636	\$ 27,248	\$ 1,916
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -
Landscaping General Benefit — City Funded	(5,332)	(405)	(109)
TOTAL GENERAL BENEFIT EXPENSES	\$ (5,332)	\$ (405)	\$ (109)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 93,304	\$ 26,843	\$ 1,807
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	(9,165)	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ (9,165)	\$ -
BALANCE TO LEVY	\$ 93,304	\$ 17,678	\$ 1,807
DISTRICT STATISTICS			
Total Parcels	590	295	32
Assessed Parcels	566	289	29
Equivalent Benefit Units (EBU)	691.15	319.00	29.00
Assessment Per EBU	\$135.00	\$55.42	\$62.32
Maximum Assessment Rate Per EBU	\$135.0000	\$55.4200	\$62.3200
FUND BALANCE			
Estimated Beginning Fund Balance	\$ (104,837)	\$ 42,547	\$ (32,731)
Operational Reserve & Rehabilitation Funding Collected	-	(9,165)	8
Estimated Ending Fund Balance	\$ (104,837)	\$ 33,382	\$ (32,723)

Zones 06, 07, & 08A Budgets

BUDGET ITEMS	LLMD Zone 06	LLMD Zone 07	LLMD Zone 08A
	Capistrano	Silverado Estates	Tracts 704 & 783
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Contract	\$ 972	\$ 3,492	\$ 4,944
Backflow Testing	45	45	45
Contract Repair Work	180	55	1,300
Annual Contract Maintenance Expenses	\$ 1,197	\$ 3,592	\$ 6,289
PGE	\$ 70	\$ -	\$ -
Water	\$ 570	\$ 570	\$ 2,500
Utility Expenses	\$ 640	\$ 570	\$ 2,500
ANNUAL MAINTENANCE EXPENSES	\$ 1,837	\$ 4,162	\$ 8,789
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Rehabilitation/Renovation Fund Collection	\$ -	\$ -	\$ -
Capital Improvement Project Expenditures (For Fiscal Year)	\$ 93	\$ 60	\$ 2,700
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 93	\$ 60	\$ 2,700
INCIDENTAL EXPENSES			
Operational Reserve Fund Collection	\$ -	\$ 24	\$ -
Annual Administration Expenses	88	191	412
TOTAL INCIDENTAL EXPENSES	\$ 88	\$ 215	\$ 412
TOTAL ANNUAL EXPENSES	\$ 2,018	\$ 4,437	\$ 11,901
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -
Landscaping General Benefit — City Funded	(77)	(291)	(291)
TOTAL GENERAL BENEFIT EXPENSES	\$ (77)	\$ (291)	\$ (291)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 1,941	\$ 4,146	\$ 11,610
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	(2,251)
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ (2,251)
BALANCE TO LEVY	\$ 1,941	\$ 4,146	\$ 9,359
DISTRICT STATISTICS			
Total Parcels	127	56	141
Assessed Parcels	123	53	132
Equivalent Benefit Units (EBU)	123.00	53.00	132.00
Assessment Per EBU	\$15.78	\$78.22	\$70.90
Maximum Assessment Rate Per EBU	\$15.7800	\$78.2200	\$70.9071
FUND BALANCE			
Estimated Beginning Fund Balance	\$ (18,814)	\$ (54,047)	\$ 9,211
Operational Reserve & Rehabilitation Funding Collected	-	24	(2,251)
Estimated Ending Fund Balance	\$ (18,814)	\$ (54,023)	\$ 6,961

Zones 08B, 09 & 10 Budgets

BUDGET ITEMS	LLMD Zone 08B Tracts 758 & 752	LLMD Zone 09 Manzanita at Lemoore & La Dante Rose	LLMD Zone 10 Avalon
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Contract	\$ 5,208	\$ 3,540	\$ 9,804
Backflow Testing	-	135	90
Contract Repair Work	3,500	3,500	2,300
Annual Contract Maintenance Expenses	\$ 8,708	\$ 7,175	\$ 12,194
PGE	125	-	250
Water	\$ 9,000	\$ 1,500	\$ 4,000
Utility Expenses	\$ 9,125	\$ 1,500	\$ 4,250
ANNUAL MAINTENANCE EXPENSES	\$ 17,833	\$ 8,675	\$ 16,444
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Rehabilitation/Renovation Fund Collection	\$ -	\$ -	\$ -
Capital Improvement Project Expenditures (For Fiscal Year)	\$ 2,900	\$ 4,000	\$ 2,586
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 2,900	\$ 4,000	\$ 2,586
INCIDENTAL EXPENSES			
Operational Reserve Fund Collection	\$ -	\$ -	\$ 45
Annual Administration Expenses	781	317	837
TOTAL INCIDENTAL EXPENSES	\$ 781	\$ 317	\$ 883
TOTAL ANNUAL EXPENSES	\$ 21,514	\$ 12,992	\$ 19,913
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -
Landscaping General Benefit — City Funded	(434)	(315)	(924)
TOTAL GENERAL BENEFIT EXPENSES	\$ (434)	\$ (315)	\$ (924)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 21,081	\$ 12,677	\$ 18,989
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	(1,543)	(6,431)	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ (1,543)	\$ (6,431)	\$ -
BALANCE TO LEVY	\$ 19,538	\$ 6,247	\$ 18,989
DISTRICT STATISTICS			
Total Parcels	141	139	159
Assessed Parcels	140	134	151
Equivalent Benefit Units (EBU)	140.00	134.00	151.00
Assessment Per EBU	\$139.56	\$46.62	\$125.76
Maximum Assessment Rate Per EBU	\$139.5630	\$46.6200	\$125.7600
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 27,393	\$ 13,109	\$ (45,738)
Operational Reserve & Rehabilitation Funding Collected	(1,543)	(6,431)	45
Estimated Ending Fund Balance	\$ 25,850	\$ 6,678	\$ (45,693)

Zones 11, 12, & 13 Budgets and Total LLMD Budget, FY 2022/2023

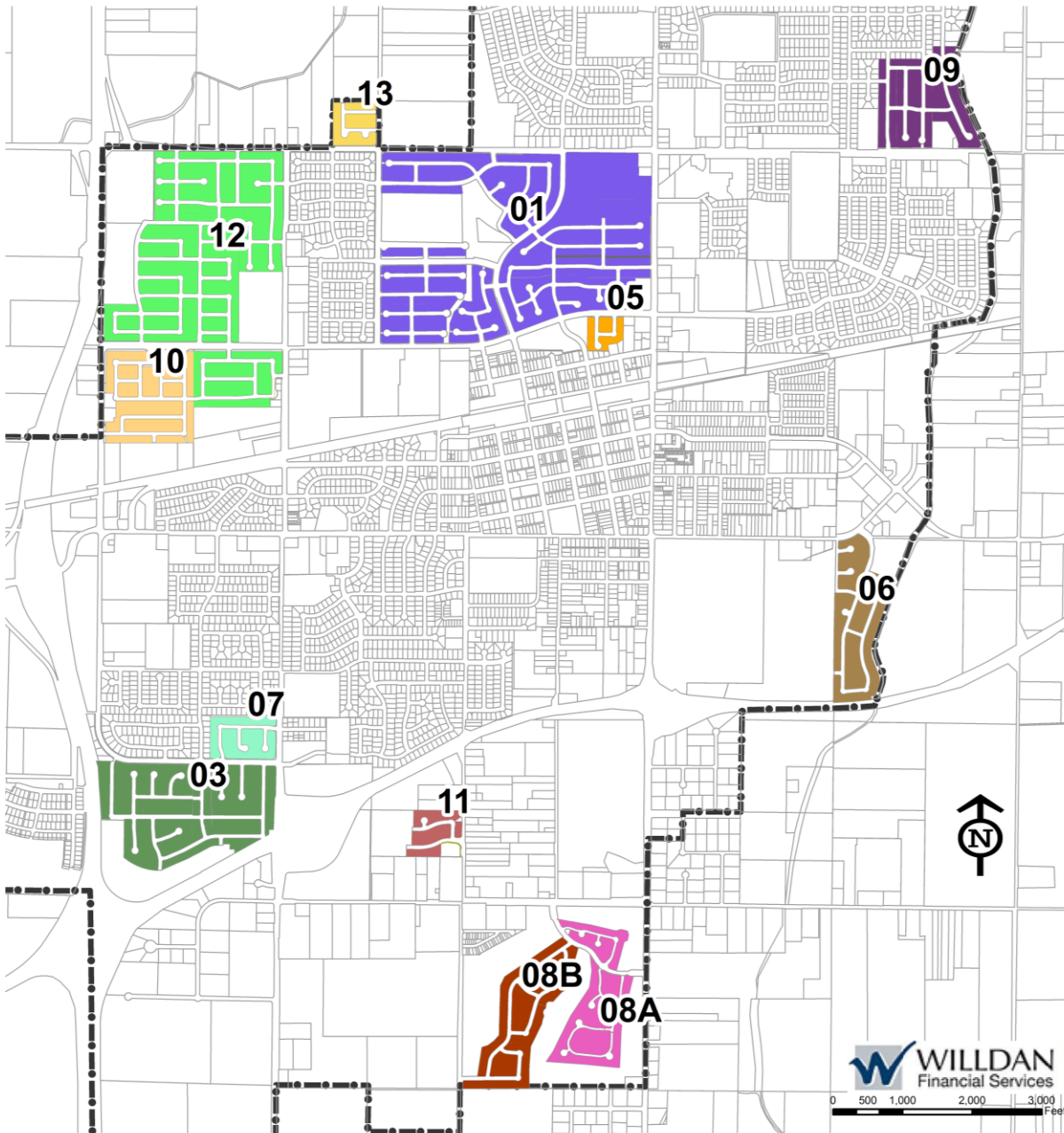
BUDGET ITEMS	LLMD Zone 11 Self Help	LLMD Zone 12 Summerwind & College Park	LLMD Zone 13 Covington Place	TOTAL BUDGET FISCAL YEAR 2022/2023
ANNUAL OPERATION & MAINTENANCE EXPENSES				
Landscape Contract	\$ 1,074	\$ 21,336	\$ 3,024	\$ 102,714
Backflow Testing	23	180	45	1,193
Contract Repair Work	133	1,500	122	28,790
Annual Contract Maintenance Expenses	\$ 1,230	\$ 23,016	\$ 3,191	\$ 132,697
PGE	\$ -	\$ 275	\$ -	\$ 2,570
Water	\$ 600	\$ 21,000	\$ 1,500	\$ 80,130
Utility Expenses	\$ 600	\$ 21,275	\$ 1,500	\$ 82,700
ANNUAL MAINTENANCE EXPENSES	\$ 1,830	\$ 44,291	\$ 4,691	\$ 215,397
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES				
Rehabilitation/Renovation Fund Collection	\$ -	\$ -	\$ -	\$ -
Capital Improvement Project Expenditures (For Fiscal Year)	\$ 125	\$ 4,505	\$ 150	\$ 33,044
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 125	\$ 4,505	\$ 150	\$ 33,044
INCIDENTAL EXPENSES				
Operational Reserve Fund Collection	\$ 6	\$ -	\$ 7	\$ 90
Annual Administration Expenses	97	1,100	281	9,128
TOTAL INCIDENTAL EXPENSES	\$ 103	\$ 1,100	\$ 288	\$ 9,218
TOTAL ANNUAL EXPENSES	\$ 2,058	\$ 49,896	\$ 5,129	\$ 257,659
GENERAL BENEFIT EXPENSES				
Lighting General Benefit — City Funded	\$ -	\$ -	\$ -	\$ -
Landscaping General Benefit — City Funded	(138)	(1,371)	(179)	(9,865)
TOTAL GENERAL BENEFIT EXPENSES	\$ (138)	\$ (1,371)	\$ (179)	\$ (9,865)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 1,919	\$ 48,525	\$ 4,950	\$ 247,793
FUNDING ADJUSTMENTS				
Reserve Fund Transfer/Deduction	-	(4,500)	-	(23,889)
Additional City Funding and/or Service Reductions*	-	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ (4,500)	\$ -	\$ (23,889)
BALANCE TO LEVY	\$ 1,919	\$ 44,025	\$ 4,950	\$ 223,905
DISTRICT STATISTICS				
Total Parcels	38	570	36	2,324
Assessed Parcels	36	552	33	2,238
Equivalent Benefit Units (EBU)	36.00	552.00	33.00	2,393.15
Assessment Per EBU	\$53.32	\$79.76	\$150.00	
Maximum Assessment Rate Per EBU	\$53.3200	\$145.0000	\$150.0000	
FUND BALANCE				
Estimated Beginning Fund Balance	\$ (29,208)	\$ 189,640	\$ (18,508)	\$ (21,983)
Operational Reserve & Rehabilitation Funding Collected	6	(4,500)	7	(23,799)
Estimated Ending Fund Balance	\$ (29,202)	\$ 185,140	\$ (18,502)	\$ (45,782)

Part IV - District/Zone Diagrams

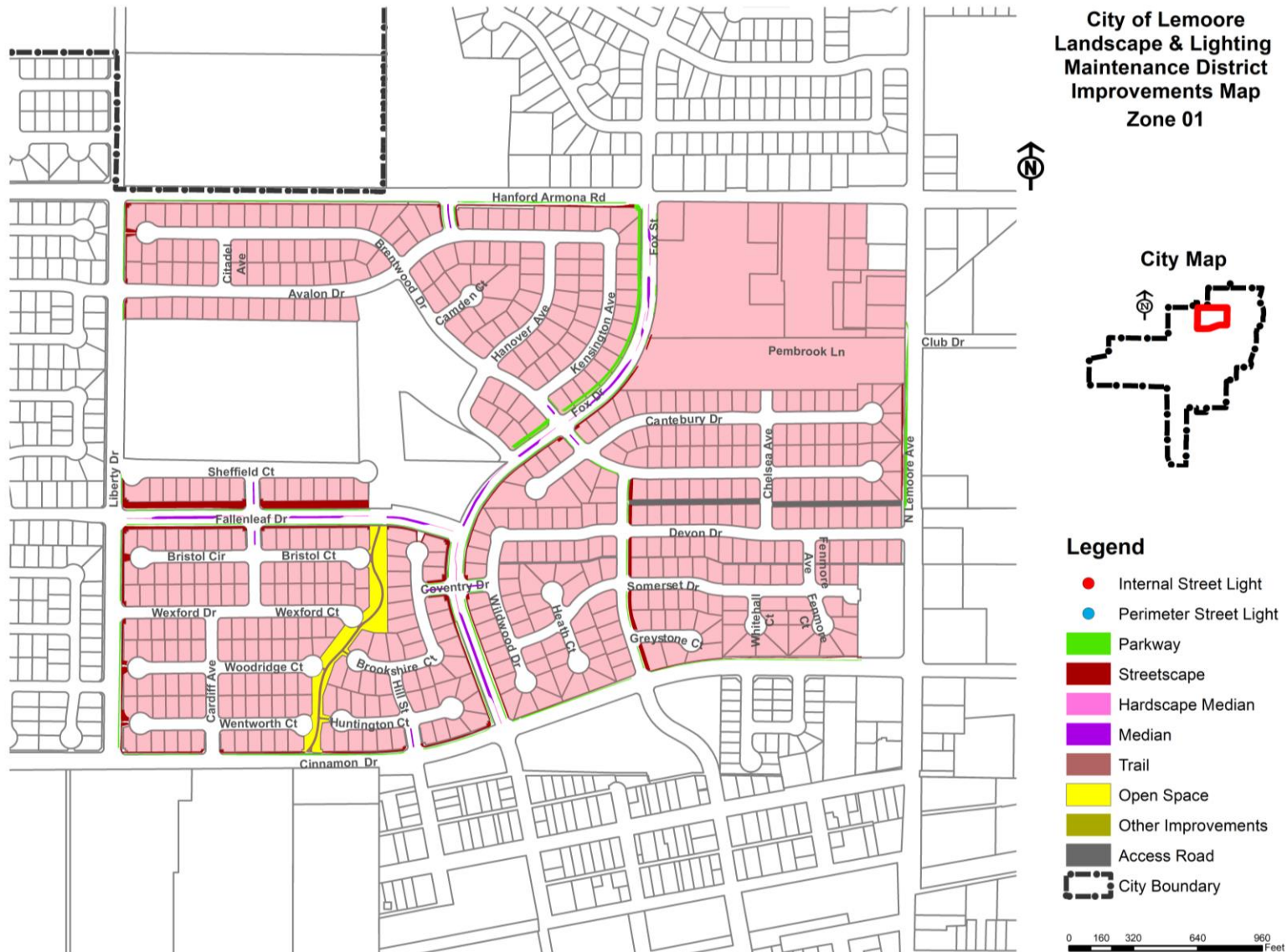
The following section contains a series of diagrams showing the boundaries of the Zones within Lemoore Landscape and Lighting Maintenance District No. 1 for Fiscal Year 2022/2023, which incorporates the parcels determined to receive special benefits from the District improvements. In addition to depicting the boundaries of the Zones, the diagrams also show the general location of the landscape areas and lighting improvements being funded and maintained within each Zone. All parcels that will receive a special benefit from the improvements provided within each Zone consist of all lots, parcels and subdivisions of land within the boundaries of those Zones as depicted by these diagrams and the lines and dimensions of those lots, parcels and subdivisions of land shall be those lines and dimensions shown on the Kings County Assessor's parcel maps for the current year and by reference the Kings County Assessor's parcel maps are incorporated herein and made part of this Report. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for Fiscal Year 2022/2023.

District Zone Overview

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



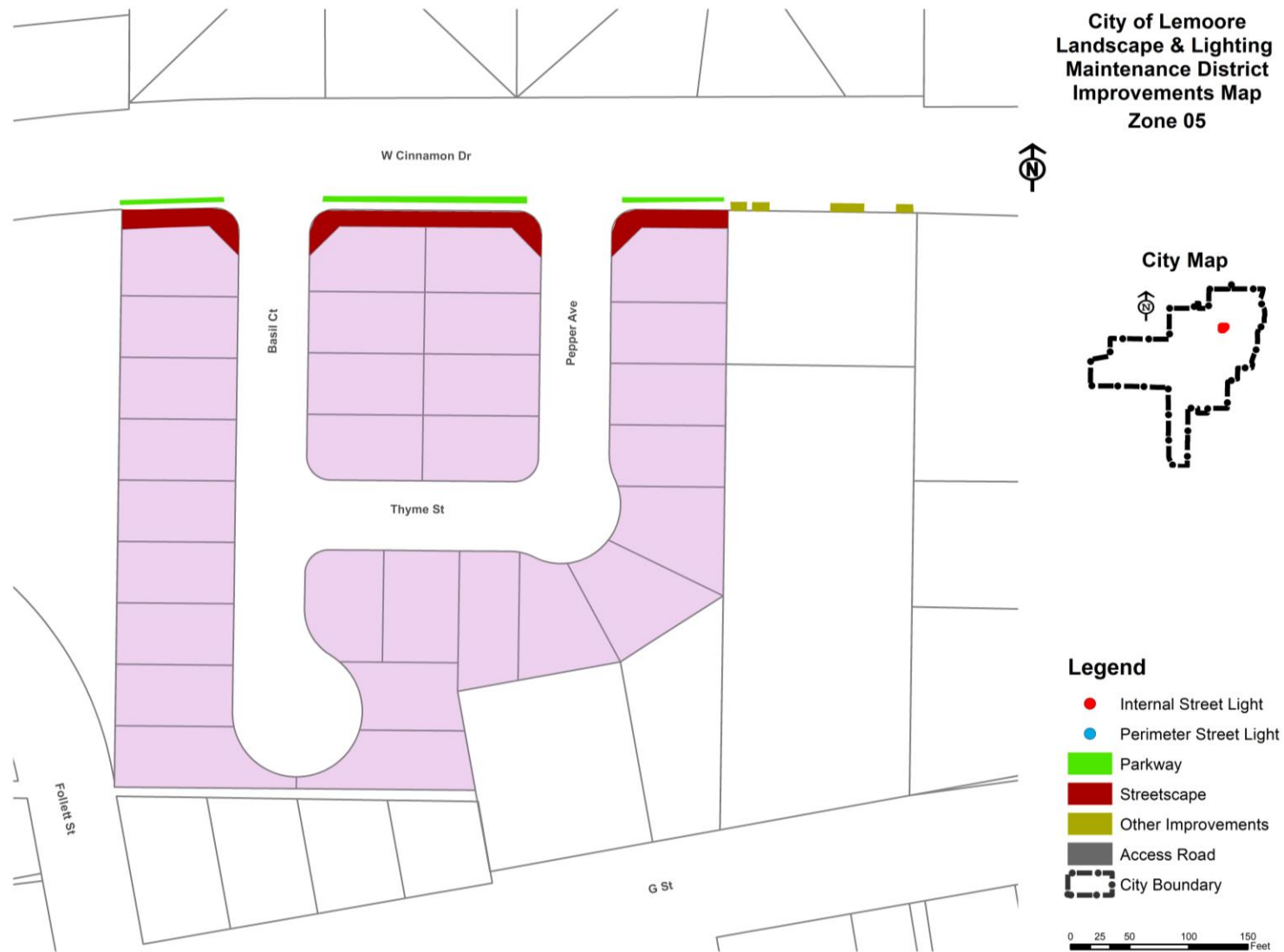
Zone 01 Diagram



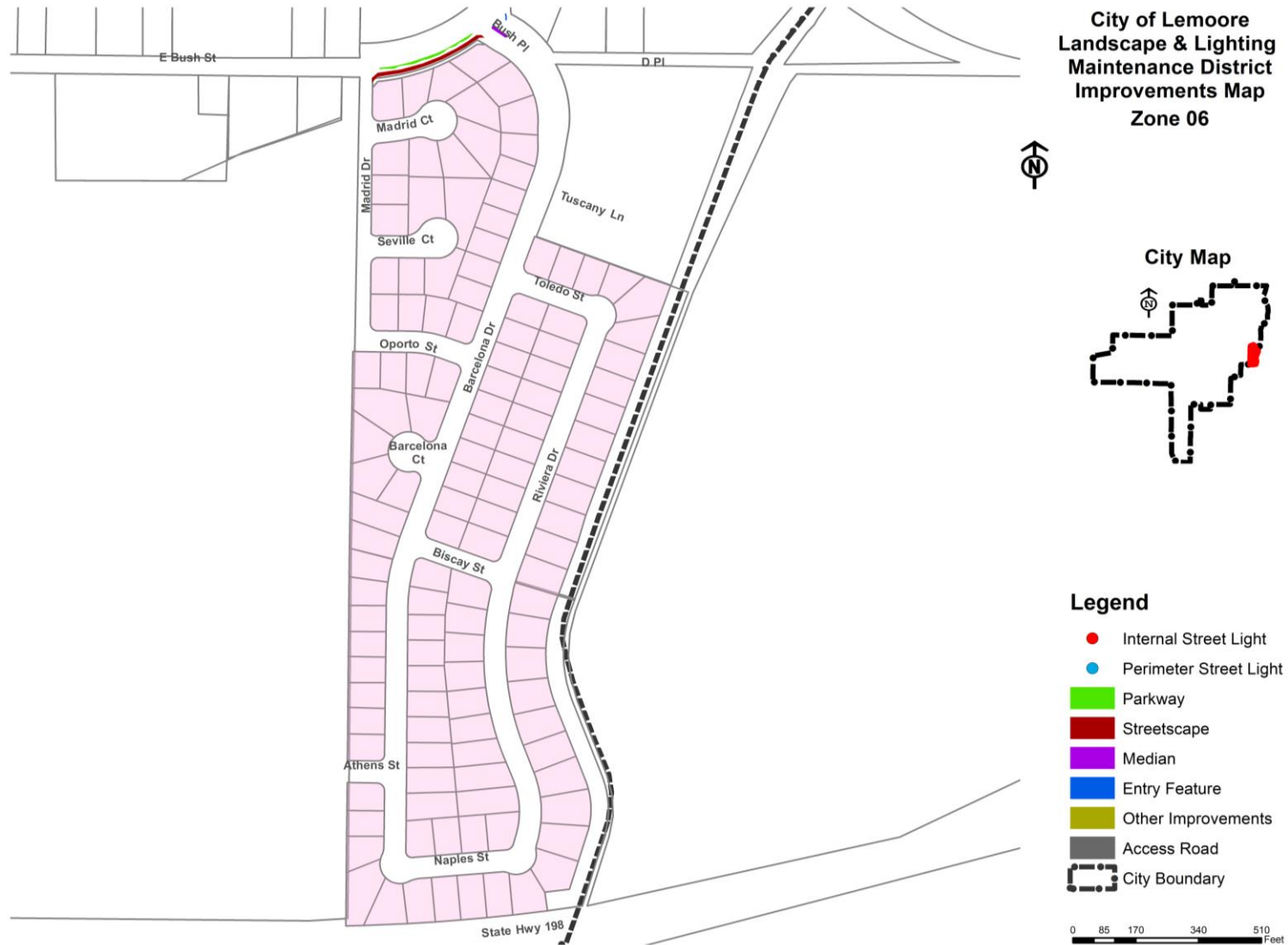
Zone 03 Diagram



Zone 05 Diagram



Zone 06 Diagram



Zone 07 Diagram



Zone 08 Diagram



Zone 09 Diagram



Zone 10 Diagram



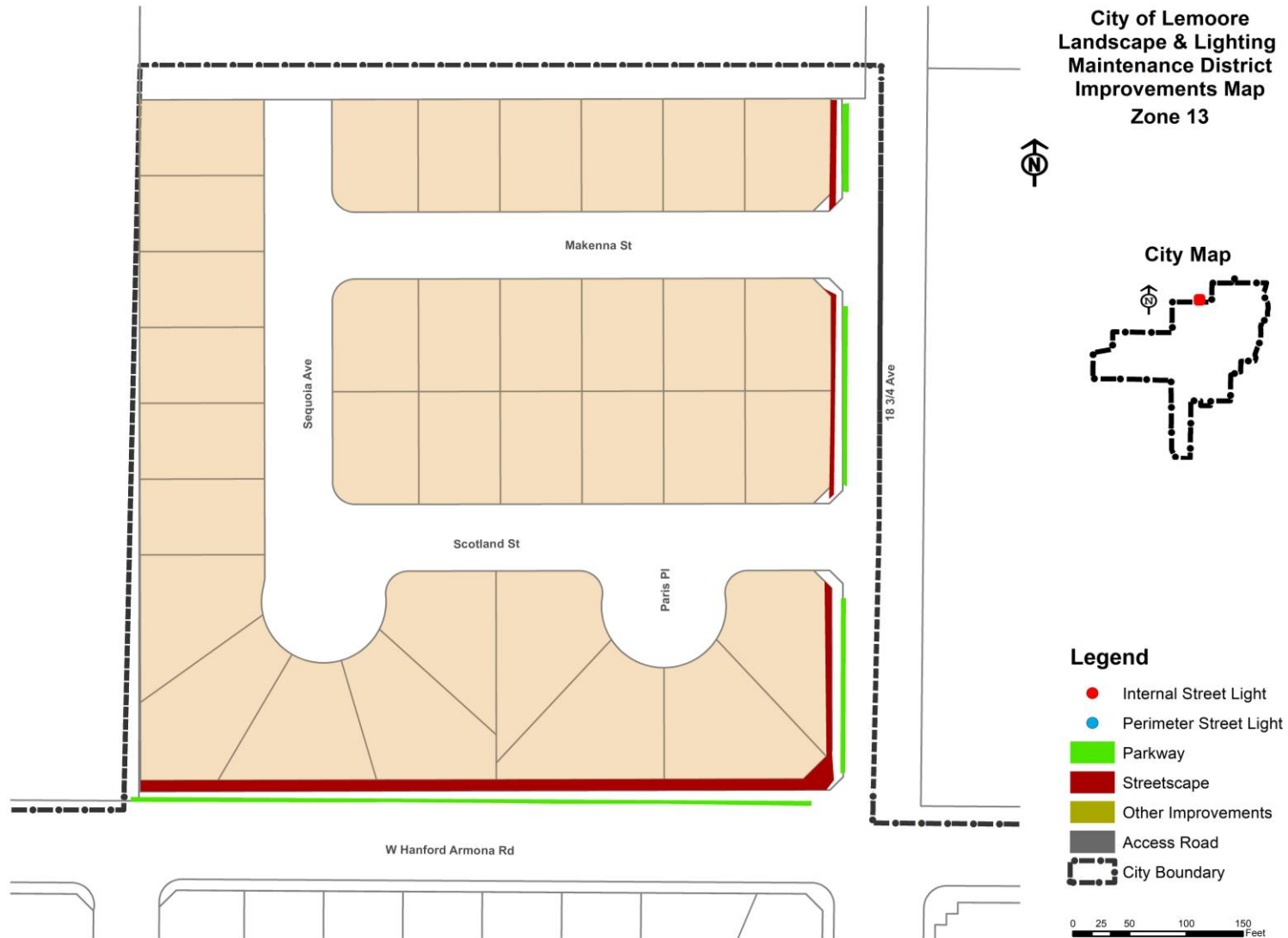
Zone 11 Diagram



Zone 12 Diagram



Zone 13 Diagram



Part V - Assessment Rolls

The following Assessment Rolls incorporate all parcels identified as being within the District and the assessment amount for each parcel for Fiscal Year 2022/2023. Each parcel listed on the Assessment Roll for each Zone is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). 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 rolls 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 2022/2023. The total Fiscal Year 2022/2023 Assessment revenue for each Zone may be slightly different than the "Balance to Levy" indicated for the Zone in Part III - Estimate of Costs due to rounding.

Zone 01 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-360-001	01	Residential Single-Family	1.00	\$135.00
021-360-002	01	Residential Single-Family	1.00	\$135.00
021-360-003	01	Residential Single-Family	1.00	\$135.00
021-360-004	01	Residential Single-Family	1.00	\$135.00
021-360-005	01	Residential Single-Family	1.00	\$135.00
021-360-006	01	Residential Single-Family	1.00	\$135.00
021-360-007	01	Residential Single-Family	1.00	\$135.00
021-360-008	01	Residential Single-Family	1.00	\$135.00
021-360-052	01	Residential Single-Family	1.00	\$135.00
021-360-053	01	Residential Single-Family	1.00	\$135.00
021-360-054	01	Residential Single-Family	1.00	\$135.00
021-360-055	01	Residential Single-Family	1.00	\$135.00
021-360-056	01	Residential Single-Family	1.00	\$135.00
021-360-057	01	Residential Single-Family	1.00	\$135.00
021-360-058	01	Residential Single-Family	1.00	\$135.00
021-360-059	01	Residential Single-Family	1.00	\$135.00
021-360-060	01	Residential Single-Family	1.00	\$135.00
021-360-061	01	Residential Single-Family	1.00	\$135.00
021-360-062	01	Residential Single-Family	1.00	\$135.00
021-360-063	01	Residential Single-Family	1.00	\$135.00
021-360-064	01	Residential Single-Family	1.00	\$135.00
021-360-065	01	Residential Single-Family	1.00	\$135.00
021-360-066	01	Residential Single-Family	1.00	\$135.00
021-360-067	01	Residential Single-Family	1.00	\$135.00
021-360-068	01	Residential Single-Family	1.00	\$135.00
021-370-001	01	Residential Single-Family	1.00	\$135.00
021-370-002	01	Residential Single-Family	1.00	\$135.00
021-370-003	01	Residential Single-Family	1.00	\$135.00
021-370-004	01	Residential Single-Family	1.00	\$135.00
021-370-005	01	Residential Single-Family	1.00	\$135.00
021-370-006	01	Residential Single-Family	1.00	\$135.00
021-370-007	01	Residential Single-Family	1.00	\$135.00
021-370-008	01	Residential Single-Family	1.00	\$135.00
021-370-009	01	Residential Single-Family	1.00	\$135.00
021-370-010	01	Residential Single-Family	1.00	\$135.00
021-370-011	01	Residential Single-Family	1.00	\$135.00
021-370-012	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-370-013	01	Residential Single-Family	1.00	\$135.00
021-370-014	01	Residential Single-Family	1.00	\$135.00
021-370-015	01	Residential Single-Family	1.00	\$135.00
021-370-016	01	Residential Single-Family	1.00	\$135.00
021-370-017	01	Residential Single-Family	1.00	\$135.00
021-370-018	01	Residential Single-Family	1.00	\$135.00
021-370-019	01	Residential Single-Family	1.00	\$135.00
021-370-020	01	Residential Single-Family	1.00	\$135.00
021-370-021	01	Residential Single-Family	1.00	\$135.00
021-370-022	01	Residential Single-Family	1.00	\$135.00
021-370-023	01	Residential Single-Family	1.00	\$135.00
021-370-024	01	Residential Single-Family	1.00	\$135.00
021-370-025	01	Residential Single-Family	1.00	\$135.00
021-370-026	01	Residential Single-Family	1.00	\$135.00
021-370-027	01	Residential Single-Family	1.00	\$135.00
021-370-028	01	Residential Single-Family	1.00	\$135.00
021-370-029	01	Residential Single-Family	1.00	\$135.00
021-370-030	01	Residential Single-Family	1.00	\$135.00
021-370-031	01	Residential Single-Family	1.00	\$135.00
021-370-032	01	Residential Single-Family	1.00	\$135.00
021-370-033	01	Residential Single-Family	1.00	\$135.00
021-370-034	01	Residential Single-Family	1.00	\$135.00
021-370-035	01	Residential Single-Family	1.00	\$135.00
021-370-036	01	Residential Single-Family	1.00	\$135.00
021-370-037	01	Residential Single-Family	1.00	\$135.00
021-370-038	01	Residential Single-Family	1.00	\$135.00
021-370-039	01	Residential Single-Family	1.00	\$135.00
021-370-040	01	Residential Single-Family	1.00	\$135.00
021-370-041	01	Residential Single-Family	1.00	\$135.00
021-370-042	01	Residential Single-Family	1.00	\$135.00
021-370-043	01	Residential Single-Family	1.00	\$135.00
021-370-044	01	Residential Single-Family	1.00	\$135.00
021-370-045	01	Residential Single-Family	1.00	\$135.00
021-370-046	01	Residential Single-Family	1.00	\$135.00
021-370-048	01	Residential Single-Family	1.00	\$135.00
021-370-049	01	Residential Single-Family	1.00	\$135.00
021-370-050	01	Residential Single-Family	1.00	\$135.00
021-370-051	01	Residential Single-Family	1.00	\$135.00
021-370-052	01	Residential Single-Family	1.00	\$135.00
021-370-053	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-370-054	01	Residential Single-Family	1.00	\$135.00
021-370-055	01	Residential Single-Family	1.00	\$135.00
021-370-056	01	Residential Single-Family	1.00	\$135.00
021-370-057	01	Residential Single-Family	1.00	\$135.00
021-370-058	01	Residential Single-Family	1.00	\$135.00
021-370-059	01	Residential Single-Family	1.00	\$135.00
021-370-060	01	Residential Single-Family	1.00	\$135.00
021-370-061	01	Residential Single-Family	1.00	\$135.00
021-370-062	01	Residential Single-Family	1.00	\$135.00
021-370-063	01	Residential Single-Family	1.00	\$135.00
021-370-064	01	Residential Single-Family	1.00	\$135.00
021-370-065	01	Residential Single-Family	1.00	\$135.00
021-370-066	01	Residential Single-Family	1.00	\$135.00
021-370-067	01	Residential Single-Family	1.00	\$135.00
021-370-068	01	Residential Single-Family	1.00	\$135.00
021-370-069	01	Residential Single-Family	1.00	\$135.00
021-370-070	01	Residential Single-Family	1.00	\$135.00
021-370-071	01	Residential Single-Family	1.00	\$135.00
021-370-072	01	Residential Single-Family	1.00	\$135.00
021-370-073	01	Residential Single-Family	1.00	\$135.00
021-370-074	01	Residential Single-Family	1.00	\$135.00
021-370-075	01	Residential Single-Family	1.00	\$135.00
021-370-076	01	Residential Single-Family	1.00	\$135.00
021-370-077	01	Residential Single-Family	1.00	\$135.00
021-370-078	01	Residential Single-Family	1.00	\$135.00
021-370-079	01	Residential Single-Family	1.00	\$135.00
021-370-080	01	Residential Single-Family	1.00	\$135.00
021-370-081	01	Residential Single-Family	1.00	\$135.00
021-370-082	01	Residential Single-Family	1.00	\$135.00
021-370-083	01	Residential Single-Family	1.00	\$135.00
021-370-084	01	Residential Single-Family	1.00	\$135.00
021-370-086	01	Residential Single-Family	1.00	\$135.00
021-370-087	01	Residential Single-Family	1.00	\$135.00
021-370-088	01	Residential Single-Family	1.00	\$135.00
021-370-089	01	Residential Single-Family	1.00	\$135.00
021-370-090	01	Residential Single-Family	1.00	\$135.00
021-370-091	01	Residential Single-Family	1.00	\$135.00
021-370-092	01	Residential Single-Family	1.00	\$135.00
021-370-093	01	Residential Single-Family	1.00	\$135.00
021-370-094	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-370-095	01	Residential Single-Family	1.00	\$135.00
021-370-096	01	Residential Single-Family	1.00	\$135.00
021-370-097	01	Residential Single-Family	1.00	\$135.00
021-370-098	01	Residential Single-Family	1.00	\$135.00
021-370-099	01	Residential Single-Family	1.00	\$135.00
021-370-100	01	Residential Single-Family	1.00	\$135.00
021-370-101	01	Residential Single-Family	1.00	\$135.00
021-370-102	01	Residential Single-Family	1.00	\$135.00
021-370-103	01	Residential Single-Family	1.00	\$135.00
021-380-001	01	Non-Residential Developed	2.03	\$274.04
021-380-002	01	Non-Residential Developed	26.64	\$3,595.72
021-380-003	01	Non-Residential Developed	2.42	\$326.02
021-380-004	01	Non-Residential Developed	2.66	\$359.10
021-380-005	01	Non-Residential Developed	13.41	\$1,809.66
021-380-006	01	Non-Residential Developed	1.05	\$141.74
021-380-007	01	Non-Residential Developed	1.47	\$198.44
021-380-010	01	Non-Residential Developed	1.51	\$203.16
021-380-011	01	Non-Residential Developed	1.05	\$141.74
021-380-012	01	Non-Residential Developed	0.42	\$56.70
021-380-013	01	Non-Residential Developed	1.05	\$141.74
021-380-014	01	Non-Residential Developed	2.70	\$363.82
021-380-015	01	Non-Residential Developed	2.24	\$302.40
021-380-016	01	Non-Residential Developed	1.82	\$245.70
021-380-017	01	Non-Residential Developed	0.70	\$94.50
021-380-018	01	Residential Multi-Family	80.00	\$10,800.00
021-470-001	01	Residential Single-Family	1.00	\$135.00
021-470-002	01	Residential Single-Family	1.00	\$135.00
021-470-003	01	Residential Single-Family	1.00	\$135.00
021-470-004	01	Residential Single-Family	1.00	\$135.00
021-470-005	01	Residential Single-Family	1.00	\$135.00
021-470-006	01	Residential Single-Family	1.00	\$135.00
021-470-007	01	Residential Single-Family	1.00	\$135.00
021-470-008	01	Residential Single-Family	1.00	\$135.00
021-470-009	01	Residential Single-Family	1.00	\$135.00
021-470-010	01	Residential Single-Family	1.00	\$135.00
021-470-011	01	Residential Single-Family	1.00	\$135.00
021-470-012	01	Residential Single-Family	1.00	\$135.00
021-470-013	01	Residential Single-Family	1.00	\$135.00
021-470-014	01	Residential Single-Family	1.00	\$135.00
021-470-015	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-470-016	01	Residential Single-Family	1.00	\$135.00
021-470-017	01	Residential Single-Family	1.00	\$135.00
021-470-018	01	Residential Single-Family	1.00	\$135.00
021-470-019	01	Residential Single-Family	1.00	\$135.00
021-470-020	01	Residential Single-Family	1.00	\$135.00
021-470-021	01	Residential Single-Family	1.00	\$135.00
021-470-022	01	Residential Single-Family	1.00	\$135.00
021-470-023	01	Residential Single-Family	1.00	\$135.00
021-470-024	01	Residential Single-Family	1.00	\$135.00
021-470-025	01	Residential Single-Family	1.00	\$135.00
021-470-026	01	Residential Single-Family	1.00	\$135.00
021-470-027	01	Residential Single-Family	1.00	\$135.00
021-470-028	01	Residential Single-Family	1.00	\$135.00
021-470-029	01	Residential Single-Family	1.00	\$135.00
021-470-030	01	Residential Single-Family	1.00	\$135.00
021-470-031	01	Residential Single-Family	1.00	\$135.00
021-470-032	01	Residential Single-Family	1.00	\$135.00
021-470-033	01	Residential Single-Family	1.00	\$135.00
021-470-034	01	Residential Single-Family	1.00	\$135.00
021-470-035	01	Residential Single-Family	1.00	\$135.00
021-470-036	01	Residential Single-Family	1.00	\$135.00
021-470-037	01	Residential Single-Family	1.00	\$135.00
021-470-038	01	Residential Single-Family	1.00	\$135.00
021-470-039	01	Residential Single-Family	1.00	\$135.00
021-470-040	01	Residential Single-Family	1.00	\$135.00
021-470-041	01	Residential Single-Family	1.00	\$135.00
021-470-042	01	Residential Single-Family	1.00	\$135.00
021-470-043	01	Residential Single-Family	1.00	\$135.00
021-470-044	01	Residential Single-Family	1.00	\$135.00
021-470-045	01	Residential Single-Family	1.00	\$135.00
021-480-001	01	Residential Single-Family	1.00	\$135.00
021-480-002	01	Residential Single-Family	1.00	\$135.00
021-480-003	01	Residential Single-Family	1.00	\$135.00
021-480-004	01	Residential Single-Family	1.00	\$135.00
021-480-005	01	Residential Single-Family	1.00	\$135.00
021-480-006	01	Residential Single-Family	1.00	\$135.00
021-480-007	01	Residential Single-Family	1.00	\$135.00
021-480-008	01	Residential Single-Family	1.00	\$135.00
021-480-009	01	Residential Single-Family	1.00	\$135.00
021-480-010	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-480-011	01	Residential Single-Family	1.00	\$135.00
021-480-012	01	Residential Single-Family	1.00	\$135.00
021-480-013	01	Residential Single-Family	1.00	\$135.00
021-480-014	01	Residential Single-Family	1.00	\$135.00
021-480-015	01	Residential Single-Family	1.00	\$135.00
021-480-016	01	Residential Single-Family	1.00	\$135.00
021-480-017	01	Residential Single-Family	1.00	\$135.00
021-480-018	01	Residential Single-Family	1.00	\$135.00
021-480-019	01	Residential Single-Family	1.00	\$135.00
021-480-020	01	Residential Single-Family	1.00	\$135.00
021-480-021	01	Residential Single-Family	1.00	\$135.00
021-480-022	01	Residential Single-Family	1.00	\$135.00
021-480-023	01	Residential Single-Family	1.00	\$135.00
021-480-024	01	Residential Single-Family	1.00	\$135.00
021-480-025	01	Residential Single-Family	1.00	\$135.00
021-480-026	01	Residential Single-Family	1.00	\$135.00
021-480-027	01	Residential Single-Family	1.00	\$135.00
021-480-028	01	Residential Single-Family	1.00	\$135.00
021-480-029	01	Residential Single-Family	1.00	\$135.00
021-480-030	01	Residential Single-Family	1.00	\$135.00
021-480-031	01	Residential Single-Family	1.00	\$135.00
021-480-032	01	Residential Single-Family	1.00	\$135.00
021-480-033	01	Residential Single-Family	1.00	\$135.00
021-480-034	01	Residential Single-Family	1.00	\$135.00
021-480-035	01	Residential Single-Family	1.00	\$135.00
021-480-036	01	Residential Single-Family	1.00	\$135.00
021-480-037	01	Residential Single-Family	1.00	\$135.00
021-480-038	01	Residential Single-Family	1.00	\$135.00
021-480-039	01	Residential Single-Family	1.00	\$135.00
021-480-040	01	Residential Single-Family	1.00	\$135.00
021-480-041	01	Residential Single-Family	1.00	\$135.00
021-480-042	01	Residential Single-Family	1.00	\$135.00
021-490-001	01	Residential Single-Family	1.00	\$135.00
021-490-002	01	Residential Single-Family	1.00	\$135.00
021-490-003	01	Residential Single-Family	1.00	\$135.00
021-490-004	01	Residential Single-Family	1.00	\$135.00
021-490-005	01	Residential Single-Family	1.00	\$135.00
021-490-006	01	Residential Single-Family	1.00	\$135.00
021-490-007	01	Residential Single-Family	1.00	\$135.00
021-490-008	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-490-009	01	Residential Single-Family	1.00	\$135.00
021-490-010	01	Residential Single-Family	1.00	\$135.00
021-490-011	01	Residential Single-Family	1.00	\$135.00
021-490-012	01	Residential Single-Family	1.00	\$135.00
021-490-013	01	Residential Single-Family	1.00	\$135.00
021-490-014	01	Residential Single-Family	1.00	\$135.00
021-490-015	01	Residential Single-Family	1.00	\$135.00
021-490-016	01	Residential Single-Family	1.00	\$135.00
021-490-017	01	Residential Single-Family	1.00	\$135.00
021-490-018	01	Residential Single-Family	1.00	\$135.00
021-490-019	01	Residential Single-Family	1.00	\$135.00
021-490-020	01	Residential Single-Family	1.00	\$135.00
021-490-021	01	Residential Single-Family	1.00	\$135.00
021-490-022	01	Residential Single-Family	1.00	\$135.00
021-490-023	01	Residential Single-Family	1.00	\$135.00
021-490-024	01	Residential Single-Family	1.00	\$135.00
021-490-025	01	Residential Single-Family	1.00	\$135.00
021-490-026	01	Residential Single-Family	1.00	\$135.00
021-490-027	01	Residential Single-Family	1.00	\$135.00
021-490-028	01	Residential Single-Family	1.00	\$135.00
021-490-029	01	Residential Single-Family	1.00	\$135.00
021-490-030	01	Residential Single-Family	1.00	\$135.00
021-490-031	01	Residential Single-Family	1.00	\$135.00
021-490-032	01	Residential Single-Family	1.00	\$135.00
021-490-033	01	Residential Single-Family	1.00	\$135.00
021-490-034	01	Residential Single-Family	1.00	\$135.00
021-490-035	01	Residential Single-Family	1.00	\$135.00
021-490-036	01	Residential Single-Family	1.00	\$135.00
021-490-037	01	Residential Single-Family	1.00	\$135.00
021-490-038	01	Residential Single-Family	1.00	\$135.00
021-490-039	01	Residential Single-Family	1.00	\$135.00
021-490-040	01	Residential Single-Family	1.00	\$135.00
021-490-041	01	Residential Single-Family	1.00	\$135.00
021-490-042	01	Residential Single-Family	1.00	\$135.00
021-490-043	01	Residential Single-Family	1.00	\$135.00
021-490-044	01	Residential Single-Family	1.00	\$135.00
021-490-045	01	Residential Single-Family	1.00	\$135.00
021-490-046	01	Residential Single-Family	1.00	\$135.00
021-490-047	01	Residential Single-Family	1.00	\$135.00
021-490-048	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-490-049	01	Residential Single-Family	1.00	\$135.00
021-490-050	01	Residential Single-Family	1.00	\$135.00
021-490-051	01	Residential Single-Family	1.00	\$135.00
021-490-052	01	Residential Single-Family	1.00	\$135.00
021-490-053	01	Residential Single-Family	1.00	\$135.00
021-490-054	01	Residential Single-Family	1.00	\$135.00
021-490-055	01	Residential Single-Family	1.00	\$135.00
021-490-056	01	Residential Single-Family	1.00	\$135.00
021-490-057	01	Residential Single-Family	1.00	\$135.00
021-490-058	01	Residential Single-Family	1.00	\$135.00
021-490-059	01	Residential Single-Family	1.00	\$135.00
021-490-060	01	Residential Single-Family	1.00	\$135.00
021-490-061	01	Residential Single-Family	1.00	\$135.00
021-490-062	01	Residential Single-Family	1.00	\$135.00
021-490-063	01	Residential Single-Family	1.00	\$135.00
021-510-001	01	Exempt	-	\$0.00
021-510-002	01	Residential Single-Family	1.00	\$135.00
021-510-003	01	Exempt	-	\$0.00
021-510-004	01	Residential Single-Family	1.00	\$135.00
021-510-005	01	Residential Single-Family	1.00	\$135.00
021-510-006	01	Residential Single-Family	1.00	\$135.00
021-510-007	01	Exempt	-	\$0.00
021-510-008	01	Residential Single-Family	1.00	\$135.00
021-510-009	01	Residential Single-Family	1.00	\$135.00
021-510-010	01	Residential Single-Family	1.00	\$135.00
021-510-011	01	Residential Single-Family	1.00	\$135.00
021-510-012	01	Residential Single-Family	1.00	\$135.00
021-510-013	01	Residential Single-Family	1.00	\$135.00
021-510-014	01	Residential Single-Family	1.00	\$135.00
021-510-015	01	Residential Single-Family	1.00	\$135.00
021-510-016	01	Residential Single-Family	1.00	\$135.00
021-510-017	01	Residential Single-Family	1.00	\$135.00
021-510-018	01	Residential Single-Family	1.00	\$135.00
021-510-019	01	Residential Single-Family	1.00	\$135.00
021-510-020	01	Residential Single-Family	1.00	\$135.00
021-510-021	01	Exempt	-	\$0.00
021-510-022	01	Residential Single-Family	1.00	\$135.00
021-510-023	01	Residential Single-Family	1.00	\$135.00
021-510-024	01	Residential Single-Family	1.00	\$135.00
021-510-025	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-510-026	01	Residential Single-Family	1.00	\$135.00
021-510-027	01	Residential Single-Family	1.00	\$135.00
021-510-028	01	Residential Single-Family	1.00	\$135.00
021-510-029	01	Residential Single-Family	1.00	\$135.00
021-510-030	01	Residential Single-Family	1.00	\$135.00
021-510-031	01	Residential Single-Family	1.00	\$135.00
021-510-033	01	Residential Single-Family	1.00	\$135.00
021-510-034	01	Residential Single-Family	1.00	\$135.00
021-510-035	01	Residential Single-Family	1.00	\$135.00
021-510-036	01	Residential Single-Family	1.00	\$135.00
021-510-037	01	Residential Single-Family	1.00	\$135.00
021-510-038	01	Residential Single-Family	1.00	\$135.00
021-510-039	01	Residential Single-Family	1.00	\$135.00
021-510-040	01	Residential Single-Family	1.00	\$135.00
021-510-041	01	Residential Single-Family	1.00	\$135.00
021-510-042	01	Exempt	-	\$0.00
021-510-043	01	Residential Single-Family	1.00	\$135.00
021-510-044	01	Residential Single-Family	1.00	\$135.00
021-510-045	01	Residential Single-Family	1.00	\$135.00
021-510-046	01	Residential Single-Family	1.00	\$135.00
021-510-047	01	Residential Single-Family	1.00	\$135.00
021-510-048	01	Residential Single-Family	1.00	\$135.00
021-510-049	01	Residential Single-Family	1.00	\$135.00
021-510-050	01	Residential Single-Family	1.00	\$135.00
021-510-051	01	Residential Single-Family	1.00	\$135.00
021-510-052	01	Residential Single-Family	1.00	\$135.00
021-510-053	01	Residential Single-Family	1.00	\$135.00
021-510-054	01	Exempt	-	\$0.00
021-530-001	01	Residential Single-Family	1.00	\$135.00
021-530-002	01	Residential Single-Family	1.00	\$135.00
021-530-003	01	Residential Single-Family	1.00	\$135.00
021-530-004	01	Residential Single-Family	1.00	\$135.00
021-530-005	01	Residential Single-Family	1.00	\$135.00
021-530-006	01	Residential Single-Family	1.00	\$135.00
021-530-007	01	Exempt	-	\$0.00
021-530-008	01	Exempt	-	\$0.00
021-530-009	01	Residential Single-Family	1.00	\$135.00
021-530-010	01	Residential Single-Family	1.00	\$135.00
021-530-011	01	Residential Single-Family	1.00	\$135.00
021-530-012	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-530-013	01	Residential Single-Family	1.00	\$135.00
021-530-015	01	Residential Single-Family	1.00	\$135.00
021-530-016	01	Residential Single-Family	1.00	\$135.00
021-530-017	01	Residential Single-Family	1.00	\$135.00
021-530-018	01	Residential Single-Family	1.00	\$135.00
021-530-019	01	Residential Single-Family	1.00	\$135.00
021-530-020	01	Residential Single-Family	1.00	\$135.00
021-530-021	01	Residential Single-Family	1.00	\$135.00
021-530-022	01	Residential Single-Family	1.00	\$135.00
021-530-023	01	Residential Single-Family	1.00	\$135.00
021-530-024	01	Residential Single-Family	1.00	\$135.00
021-530-025	01	Residential Single-Family	1.00	\$135.00
021-530-026	01	Residential Single-Family	1.00	\$135.00
021-530-027	01	Residential Single-Family	1.00	\$135.00
021-530-028	01	Residential Single-Family	1.00	\$135.00
021-530-029	01	Residential Single-Family	1.00	\$135.00
021-530-030	01	Residential Single-Family	1.00	\$135.00
021-530-031	01	Residential Single-Family	1.00	\$135.00
021-530-032	01	Residential Single-Family	1.00	\$135.00
021-530-033	01	Residential Single-Family	1.00	\$135.00
021-530-034	01	Residential Single-Family	1.00	\$135.00
021-530-035	01	Residential Single-Family	1.00	\$135.00
021-530-036	01	Residential Single-Family	1.00	\$135.00
021-530-037	01	Residential Single-Family	1.00	\$135.00
021-580-001	01	Residential Single-Family	1.00	\$135.00
021-580-002	01	Residential Single-Family	1.00	\$135.00
021-580-003	01	Residential Single-Family	1.00	\$135.00
021-580-004	01	Residential Single-Family	1.00	\$135.00
021-580-005	01	Residential Single-Family	1.00	\$135.00
021-580-006	01	Residential Single-Family	1.00	\$135.00
021-580-007	01	Residential Single-Family	1.00	\$135.00
021-580-008	01	Residential Single-Family	1.00	\$135.00
021-580-009	01	Residential Single-Family	1.00	\$135.00
021-580-010	01	Residential Single-Family	1.00	\$135.00
021-580-011	01	Residential Single-Family	1.00	\$135.00
021-580-012	01	Residential Single-Family	1.00	\$135.00
021-580-013	01	Residential Single-Family	1.00	\$135.00
021-580-014	01	Residential Single-Family	1.00	\$135.00
021-580-015	01	Residential Single-Family	1.00	\$135.00
021-580-016	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-580-017	01	Residential Single-Family	1.00	\$135.00
021-580-018	01	Residential Single-Family	1.00	\$135.00
021-580-019	01	Residential Single-Family	1.00	\$135.00
021-580-022	01	Residential Single-Family	1.00	\$135.00
021-580-023	01	Residential Single-Family	1.00	\$135.00
021-580-024	01	Residential Single-Family	1.00	\$135.00
021-580-025	01	Residential Single-Family	1.00	\$135.00
021-580-026	01	Residential Single-Family	1.00	\$135.00
021-580-027	01	Residential Single-Family	1.00	\$135.00
021-580-028	01	Residential Single-Family	1.00	\$135.00
021-580-029	01	Residential Single-Family	1.00	\$135.00
021-580-030	01	Residential Single-Family	1.00	\$135.00
021-580-031	01	Residential Single-Family	1.00	\$135.00
021-580-033	01	Residential Single-Family	1.00	\$135.00
021-580-034	01	Residential Single-Family	1.00	\$135.00
021-580-035	01	Residential Single-Family	1.00	\$135.00
021-580-036	01	Residential Single-Family	1.00	\$135.00
021-580-037	01	Residential Single-Family	1.00	\$135.00
021-580-038	01	Residential Single-Family	1.00	\$135.00
021-580-039	01	Residential Single-Family	1.00	\$135.00
021-580-040	01	Residential Single-Family	1.00	\$135.00
021-580-041	01	Residential Single-Family	1.00	\$135.00
021-580-042	01	Residential Single-Family	1.00	\$135.00
021-580-043	01	Residential Single-Family	1.00	\$135.00
021-580-044	01	Residential Single-Family	1.00	\$135.00
021-580-045	01	Residential Single-Family	1.00	\$135.00
021-580-046	01	Residential Single-Family	1.00	\$135.00
021-580-047	01	Residential Single-Family	1.00	\$135.00
021-580-048	01	Exempt	-	\$0.00
021-580-049	01	Exempt	-	\$0.00
021-580-050	01	Residential Single-Family	1.00	\$135.00
021-580-051	01	Residential Single-Family	1.00	\$135.00
021-580-052	01	Residential Single-Family	1.00	\$135.00
021-580-053	01	Residential Single-Family	1.00	\$135.00
021-580-054	01	Residential Single-Family	1.00	\$135.00
021-580-055	01	Residential Single-Family	1.00	\$135.00
021-580-056	01	Residential Single-Family	1.00	\$135.00
021-580-057	01	Residential Single-Family	1.00	\$135.00
021-580-058	01	Residential Single-Family	1.00	\$135.00
021-580-059	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-580-060	01	Residential Single-Family	1.00	\$135.00
021-580-061	01	Residential Single-Family	1.00	\$135.00
021-580-062	01	Residential Single-Family	1.00	\$135.00
021-580-063	01	Residential Single-Family	1.00	\$135.00
021-580-064	01	Residential Single-Family	1.00	\$135.00
021-600-001	01	Exempt	-	\$0.00
021-600-002	01	Residential Single-Family	1.00	\$135.00
021-600-003	01	Residential Single-Family	1.00	\$135.00
021-600-004	01	Residential Single-Family	1.00	\$135.00
021-600-005	01	Residential Single-Family	1.00	\$135.00
021-600-006	01	Residential Single-Family	1.00	\$135.00
021-600-007	01	Residential Single-Family	1.00	\$135.00
021-600-008	01	Residential Single-Family	1.00	\$135.00
021-600-009	01	Residential Single-Family	1.00	\$135.00
021-600-010	01	Exempt	-	\$0.00
021-600-011	01	Exempt	-	\$0.00
021-600-012	01	Exempt	-	\$0.00
021-600-013	01	Residential Single-Family	1.00	\$135.00
021-600-014	01	Residential Single-Family	1.00	\$135.00
021-600-015	01	Residential Single-Family	1.00	\$135.00
021-600-016	01	Residential Single-Family	1.00	\$135.00
021-600-017	01	Residential Single-Family	1.00	\$135.00
021-600-018	01	Residential Single-Family	1.00	\$135.00
021-600-019	01	Residential Single-Family	1.00	\$135.00
021-600-020	01	Residential Single-Family	1.00	\$135.00
021-600-021	01	Exempt	-	\$0.00
021-600-022	01	Exempt	-	\$0.00
021-600-023	01	Residential Single-Family	1.00	\$135.00
021-600-024	01	Residential Single-Family	1.00	\$135.00
021-600-025	01	Residential Single-Family	1.00	\$135.00
021-600-026	01	Residential Single-Family	1.00	\$135.00
021-600-027	01	Residential Single-Family	1.00	\$135.00
021-600-028	01	Residential Single-Family	1.00	\$135.00
021-600-029	01	Residential Single-Family	1.00	\$135.00
021-600-030	01	Residential Single-Family	1.00	\$135.00
021-600-031	01	Residential Single-Family	1.00	\$135.00
021-600-032	01	Residential Single-Family	1.00	\$135.00
021-600-033	01	Residential Single-Family	1.00	\$135.00
021-600-034	01	Residential Single-Family	1.00	\$135.00
021-600-035	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-600-036	01	Residential Single-Family	1.00	\$135.00
021-600-037	01	Residential Single-Family	1.00	\$135.00
021-600-038	01	Residential Single-Family	1.00	\$135.00
021-600-039	01	Residential Single-Family	1.00	\$135.00
021-600-040	01	Residential Single-Family	1.00	\$135.00
021-600-041	01	Residential Single-Family	1.00	\$135.00
021-600-042	01	Residential Single-Family	1.00	\$135.00
021-600-043	01	Residential Single-Family	1.00	\$135.00
021-600-044	01	Residential Single-Family	1.00	\$135.00
021-600-045	01	Residential Single-Family	1.00	\$135.00
021-600-046	01	Residential Single-Family	1.00	\$135.00
021-600-047	01	Residential Single-Family	1.00	\$135.00
021-600-048	01	Residential Single-Family	1.00	\$135.00
021-600-049	01	Residential Single-Family	1.00	\$135.00
021-600-050	01	Residential Single-Family	1.00	\$135.00
021-600-051	01	Residential Single-Family	1.00	\$135.00
021-600-052	01	Residential Single-Family	1.00	\$135.00
021-600-053	01	Residential Single-Family	1.00	\$135.00
021-600-054	01	Residential Single-Family	1.00	\$135.00
021-600-055	01	Residential Single-Family	1.00	\$135.00
021-600-056	01	Residential Single-Family	1.00	\$135.00
021-600-057	01	Residential Single-Family	1.00	\$135.00
021-600-058	01	Residential Single-Family	1.00	\$135.00
021-600-059	01	Residential Single-Family	1.00	\$135.00
021-600-060	01	Residential Single-Family	1.00	\$135.00
021-600-061	01	Residential Single-Family	1.00	\$135.00
021-600-062	01	Exempt	-	\$0.00
021-600-063	01	Exempt	-	\$0.00
021-600-064	01	Residential Single-Family	1.00	\$135.00
021-600-065	01	Residential Single-Family	1.00	\$135.00
021-600-066	01	Residential Single-Family	1.00	\$135.00
021-600-067	01	Residential Single-Family	1.00	\$135.00
021-600-068	01	Residential Single-Family	1.00	\$135.00
021-600-069	01	Residential Single-Family	1.00	\$135.00
021-600-070	01	Residential Single-Family	1.00	\$135.00
021-600-071	01	Residential Single-Family	1.00	\$135.00
021-600-072	01	Residential Single-Family	1.00	\$135.00
021-600-073	01	Residential Single-Family	1.00	\$135.00
021-600-074	01	Residential Single-Family	1.00	\$135.00
021-600-075	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-600-076	01	Residential Single-Family	1.00	\$135.00
021-600-077	01	Residential Single-Family	1.00	\$135.00
021-600-078	01	Residential Single-Family	1.00	\$135.00
021-600-079	01	Residential Single-Family	1.00	\$135.00
021-600-080	01	Residential Single-Family	1.00	\$135.00
021-600-081	01	Residential Single-Family	1.00	\$135.00
021-600-082	01	Residential Single-Family	1.00	\$135.00
021-600-083	01	Residential Single-Family	1.00	\$135.00
021-600-084	01	Residential Single-Family	1.00	\$135.00
021-600-085	01	Residential Single-Family	1.00	\$135.00
021-600-086	01	Residential Single-Family	1.00	\$135.00
021-600-087	01	Residential Single-Family	1.00	\$135.00
021-600-088	01	Residential Single-Family	1.00	\$135.00
021-600-089	01	Residential Single-Family	1.00	\$135.00
021-600-090	01	Residential Single-Family	1.00	\$135.00
021-610-001	01	Residential Single-Family	1.00	\$135.00
021-610-002	01	Residential Single-Family	1.00	\$135.00
021-610-003	01	Residential Single-Family	1.00	\$135.00
021-610-004	01	Residential Single-Family	1.00	\$135.00
021-610-005	01	Residential Single-Family	1.00	\$135.00
021-610-006	01	Residential Single-Family	1.00	\$135.00
021-610-007	01	Residential Single-Family	1.00	\$135.00
021-610-008	01	Residential Single-Family	1.00	\$135.00
021-610-009	01	Residential Single-Family	1.00	\$135.00
021-610-010	01	Residential Single-Family	1.00	\$135.00
021-610-011	01	Residential Single-Family	1.00	\$135.00
021-610-012	01	Residential Single-Family	1.00	\$135.00
021-610-013	01	Residential Single-Family	1.00	\$135.00
021-610-014	01	Residential Single-Family	1.00	\$135.00
021-610-015	01	Exempt	-	\$0.00
021-610-016	01	Residential Single-Family	1.00	\$135.00
021-610-017	01	Residential Single-Family	1.00	\$135.00
021-610-018	01	Residential Single-Family	1.00	\$135.00
021-610-019	01	Residential Single-Family	1.00	\$135.00
021-610-020	01	Residential Single-Family	1.00	\$135.00
021-610-021	01	Residential Single-Family	1.00	\$135.00
021-610-022	01	Residential Single-Family	1.00	\$135.00
021-610-023	01	Residential Single-Family	1.00	\$135.00
021-610-024	01	Residential Single-Family	1.00	\$135.00
021-610-025	01	Residential Single-Family	1.00	\$135.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-610-026	01	Residential Single-Family	1.00	\$135.00
021-610-027	01	Residential Single-Family	1.00	\$135.00
021-610-028	01	Residential Single-Family	1.00	\$135.00
021-610-029	01	Residential Single-Family	1.00	\$135.00
021-610-030	01	Residential Single-Family	1.00	\$135.00
021-610-031	01	Residential Single-Family	1.00	\$135.00
021-610-032	01	Residential Single-Family	1.00	\$135.00
021-610-033	01	Residential Single-Family	1.00	\$135.00
021-610-034	01	Residential Single-Family	1.00	\$135.00
021-610-035	01	Residential Single-Family	1.00	\$135.00
021-610-036	01	Exempt	-	\$0.00
021-610-037	01	Residential Single-Family	1.00	\$135.00
021-610-038	01	Residential Single-Family	1.00	\$135.00
021-610-039	01	Residential Single-Family	1.00	\$135.00
021-610-040	01	Residential Single-Family	1.00	\$135.00
021-610-041	01	Residential Single-Family	1.00	\$135.00
021-610-042	01	Residential Single-Family	1.00	\$135.00
021-610-043	01	Residential Single-Family	1.00	\$135.00
021-610-044	01	Residential Single-Family	1.00	\$135.00
021-610-045	01	Residential Single-Family	1.00	\$135.00
021-610-046	01	Residential Single-Family	1.00	\$135.00
021-610-047	01	Residential Single-Family	1.00	\$135.00
021-610-048	01	Residential Single-Family	1.00	\$135.00
021-610-049	01	Residential Single-Family	1.00	\$135.00
021-610-050	01	Residential Single-Family	1.00	\$135.00
021-610-051	01	Residential Single-Family	1.00	\$135.00
021-610-052	01	Residential Single-Family	1.00	\$135.00
021-610-053	01	Residential Single-Family	1.00	\$135.00
021-610-054	01	Residential Single-Family	1.00	\$135.00
021-610-055	01	Exempt	-	\$0.00
Totals			691.15	\$93,304.48

Zone 03 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-330-001	03	Residential Single-Family	1.00	\$55.42
023-330-002	03	Residential Single-Family	1.00	\$55.42
023-330-003	03	Residential Single-Family	1.00	\$55.42
023-330-004	03	Residential Single-Family	1.00	\$55.42
023-330-005	03	Residential Single-Family	1.00	\$55.42
023-330-006	03	Residential Single-Family	1.00	\$55.42
023-330-007	03	Residential Single-Family	1.00	\$55.42
023-330-008	03	Residential Single-Family	1.00	\$55.42
023-330-009	03	Residential Single-Family	1.00	\$55.42
023-330-010	03	Residential Single-Family	1.00	\$55.42
023-330-011	03	Residential Single-Family	1.00	\$55.42
023-330-012	03	Residential Single-Family	1.00	\$55.42
023-330-013	03	Residential Single-Family	1.00	\$55.42
023-330-014	03	Residential Single-Family	1.00	\$55.42
023-330-015	03	Residential Single-Family	1.00	\$55.42
023-330-016	03	Residential Single-Family	1.00	\$55.42
023-330-017	03	Residential Single-Family	1.00	\$55.42
023-330-018	03	Residential Single-Family	1.00	\$55.42
023-330-019	03	Residential Single-Family	1.00	\$55.42
023-330-020	03	Residential Single-Family	1.00	\$55.42
023-330-021	03	Residential Single-Family	1.00	\$55.42
023-330-022	03	Residential Single-Family	1.00	\$55.42
023-330-023	03	Residential Single-Family	1.00	\$55.42
023-330-024	03	Residential Single-Family	1.00	\$55.42
023-330-025	03	Residential Single-Family	1.00	\$55.42
023-330-026	03	Residential Single-Family	1.00	\$55.42
023-330-027	03	Residential Single-Family	1.00	\$55.42
023-330-028	03	Residential Single-Family	1.00	\$55.42
023-330-029	03	Residential Single-Family	1.00	\$55.42
023-330-030	03	Residential Single-Family	1.00	\$55.42
023-330-031	03	Residential Single-Family	1.00	\$55.42
023-330-032	03	Residential Single-Family	1.00	\$55.42
023-330-033	03	Residential Single-Family	1.00	\$55.42
023-330-034	03	Residential Single-Family	1.00	\$55.42
023-330-035	03	Residential Single-Family	1.00	\$55.42
023-330-036	03	Residential Single-Family	1.00	\$55.42
023-330-037	03	Residential Single-Family	1.00	\$55.42

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-330-038	03	Residential Single-Family	1.00	\$55.42
023-330-039	03	Residential Single-Family	1.00	\$55.42
023-330-040	03	Residential Single-Family	1.00	\$55.42
023-330-041	03	Residential Single-Family	1.00	\$55.42
023-330-042	03	Residential Single-Family	1.00	\$55.42
023-330-043	03	Residential Single-Family	1.00	\$55.42
023-330-044	03	Residential Single-Family	1.00	\$55.42
023-330-045	03	Residential Single-Family	1.00	\$55.42
023-330-046	03	Residential Single-Family	1.00	\$55.42
023-330-047	03	Residential Single-Family	1.00	\$55.42
023-330-048	03	Residential Single-Family	1.00	\$55.42
023-330-049	03	Residential Single-Family	1.00	\$55.42
023-330-050	03	Residential Single-Family	1.00	\$55.42
023-330-051	03	Residential Single-Family	1.00	\$55.42
023-330-052	03	Residential Single-Family	1.00	\$55.42
023-330-053	03	Residential Single-Family	1.00	\$55.42
023-330-054	03	Residential Single-Family	1.00	\$55.42
023-330-055	03	Residential Single-Family	1.00	\$55.42
023-330-056	03	Residential Single-Family	1.00	\$55.42
023-330-057	03	Residential Single-Family	1.00	\$55.42
023-330-058	03	Residential Single-Family	1.00	\$55.42
023-330-059	03	Residential Single-Family	1.00	\$55.42
023-330-060	03	Residential Single-Family	1.00	\$55.42
023-330-061	03	Residential Single-Family	1.00	\$55.42
023-330-062	03	Residential Single-Family	1.00	\$55.42
023-330-063	03	Residential Single-Family	1.00	\$55.42
023-330-064	03	Residential Single-Family	1.00	\$55.42
023-330-065	03	Residential Single-Family	1.00	\$55.42
023-330-066	03	Residential Single-Family	1.00	\$55.42
023-330-067	03	Residential Single-Family	1.00	\$55.42
023-330-068	03	Residential Single-Family	1.00	\$55.42
023-330-069	03	Residential Single-Family	1.00	\$55.42
023-330-070	03	Residential Single-Family	1.00	\$55.42
023-330-071	03	Residential Single-Family	1.00	\$55.42
023-330-072	03	Residential Single-Family	1.00	\$55.42
023-330-073	03	Residential Single-Family	1.00	\$55.42
023-330-074	03	Residential Single-Family	1.00	\$55.42
023-330-075	03	Residential Single-Family	1.00	\$55.42
023-330-076	03	Residential Single-Family	1.00	\$55.42
023-330-077	03	Residential Single-Family	1.00	\$55.42

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-330-078	03	Residential Single-Family	1.00	\$55.42
023-330-079	03	Residential Single-Family	1.00	\$55.42
023-330-080	03	Residential Single-Family	1.00	\$55.42
023-330-081	03	Residential Single-Family	1.00	\$55.42
023-330-082	03	Residential Single-Family	1.00	\$55.42
023-330-083	03	Residential Single-Family	1.00	\$55.42
023-330-084	03	Residential Single-Family	1.00	\$55.42
023-330-085	03	Residential Single-Family	1.00	\$55.42
023-330-086	03	Residential Single-Family	1.00	\$55.42
023-330-087	03	Residential Single-Family	1.00	\$55.42
023-330-088	03	Residential Single-Family	1.00	\$55.42
023-330-089	03	Residential Single-Family	1.00	\$55.42
023-330-090	03	Residential Single-Family	1.00	\$55.42
023-330-091	03	Residential Single-Family	1.00	\$55.42
023-330-092	03	Residential Single-Family	1.00	\$55.42
023-330-093	03	Residential Single-Family	1.00	\$55.42
023-330-094	03	Residential Single-Family	1.00	\$55.42
023-330-095	03	Residential Single-Family	1.00	\$55.42
023-340-001	03	Exempt	-	\$0.00
023-340-002	03	Exempt	-	\$0.00
023-340-003	03	Residential Single-Family	1.00	\$55.42
023-340-004	03	Residential Single-Family	1.00	\$55.42
023-340-005	03	Residential Single-Family	1.00	\$55.42
023-340-006	03	Residential Single-Family	1.00	\$55.42
023-340-007	03	Residential Single-Family	1.00	\$55.42
023-340-008	03	Residential Single-Family	1.00	\$55.42
023-340-009	03	Residential Single-Family	1.00	\$55.42
023-340-010	03	Residential Single-Family	1.00	\$55.42
023-340-011	03	Residential Single-Family	1.00	\$55.42
023-340-012	03	Residential Single-Family	1.00	\$55.42
023-340-013	03	Residential Single-Family	1.00	\$55.42
023-340-014	03	Residential Single-Family	1.00	\$55.42
023-340-015	03	Residential Single-Family	1.00	\$55.42
023-340-016	03	Residential Single-Family	1.00	\$55.42
023-340-017	03	Residential Single-Family	1.00	\$55.42
023-340-018	03	Residential Single-Family	1.00	\$55.42
023-340-019	03	Residential Single-Family	1.00	\$55.42
023-340-020	03	Residential Single-Family	1.00	\$55.42
023-340-021	03	Residential Single-Family	1.00	\$55.42
023-340-022	03	Residential Single-Family	1.00	\$55.42

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-340-023	03	Residential Single-Family	1.00	\$55.42
023-340-024	03	Residential Single-Family	1.00	\$55.42
023-350-003	03	Residential Single-Family	1.00	\$55.42
023-350-004	03	Residential Single-Family	1.00	\$55.42
023-350-005	03	Residential Single-Family	1.00	\$55.42
023-350-006	03	Residential Single-Family	1.00	\$55.42
023-350-007	03	Residential Single-Family	1.00	\$55.42
023-350-008	03	Residential Single-Family	1.00	\$55.42
023-350-009	03	Residential Single-Family	1.00	\$55.42
023-350-010	03	Residential Single-Family	1.00	\$55.42
023-350-011	03	Residential Single-Family	1.00	\$55.42
023-350-012	03	Residential Single-Family	1.00	\$55.42
023-350-013	03	Residential Single-Family	1.00	\$55.42
023-350-014	03	Residential Single-Family	1.00	\$55.42
023-350-015	03	Residential Single-Family	1.00	\$55.42
023-350-016	03	Residential Single-Family	1.00	\$55.42
023-350-017	03	Residential Single-Family	1.00	\$55.42
023-350-018	03	Residential Single-Family	1.00	\$55.42
023-350-019	03	Residential Single-Family	1.00	\$55.42
023-350-020	03	Residential Single-Family	1.00	\$55.42
023-350-021	03	Residential Single-Family	1.00	\$55.42
023-350-022	03	Residential Single-Family	1.00	\$55.42
023-350-023	03	Residential Single-Family	1.00	\$55.42
023-350-024	03	Exempt	-	\$0.00
023-350-028	03	Residential Single-Family	1.00	\$55.42
023-350-029	03	Residential Single-Family	1.00	\$55.42
023-350-030	03	Residential Single-Family	1.00	\$55.42
023-350-031	03	Residential Single-Family	1.00	\$55.42
023-350-032	03	Residential Single-Family	1.00	\$55.42
023-350-033	03	Residential Single-Family	1.00	\$55.42
023-350-034	03	Residential Single-Family	1.00	\$55.42
023-350-035	03	Residential Single-Family	1.00	\$55.42
023-350-036	03	Residential Single-Family	1.00	\$55.42
023-350-037	03	Residential Single-Family	1.00	\$55.42
023-350-038	03	Residential Single-Family	1.00	\$55.42
023-350-039	03	Residential Single-Family	1.00	\$55.42
023-350-040	03	Residential Single-Family	1.00	\$55.42
023-350-041	03	Residential Single-Family	1.00	\$55.42
023-350-042	03	Residential Single-Family	1.00	\$55.42
023-350-043	03	Residential Single-Family	1.00	\$55.42

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-350-045	03	Exempt	-	\$0.00
023-350-046	03	Residential Single-Family	1.00	\$55.42
023-350-047	03	Residential Single-Family	1.00	\$55.42
023-350-048	03	Residential Single-Family	1.00	\$55.42
023-350-049	03	Residential Single-Family	1.00	\$55.42
023-350-050	03	Residential Single-Family	1.00	\$55.42
023-350-051	03	Residential Single-Family	1.00	\$55.42
023-350-052	03	Residential Single-Family	1.00	\$55.42
023-350-053	03	Residential Single-Family	1.00	\$55.42
023-350-054	03	Residential Single-Family	1.00	\$55.42
023-350-055	03	Residential Single-Family	1.00	\$55.42
023-350-056	03	Residential Single-Family	1.00	\$55.42
023-350-057	03	Residential Single-Family	1.00	\$55.42
023-350-058	03	Residential Single-Family	1.00	\$55.42
023-350-059	03	Residential Single-Family	1.00	\$55.42
023-350-060	03	Residential Single-Family	1.00	\$55.42
023-350-061	03	Residential Single-Family	1.00	\$55.42
023-350-062	03	Residential Single-Family	1.00	\$55.42
023-350-063	03	Residential Single-Family	1.00	\$55.42
023-350-064	03	Residential Single-Family	1.00	\$55.42
023-350-065	03	Residential Single-Family	1.00	\$55.42
023-350-066	03	Residential Single-Family	1.00	\$55.42
023-350-067	03	Residential Single-Family	1.00	\$55.42
023-350-068	03	Residential Single-Family	1.00	\$55.42
023-350-069	03	Residential Single-Family	1.00	\$55.42
023-350-070	03	Residential Single-Family	1.00	\$55.42
023-350-071	03	Residential Single-Family	1.00	\$55.42
023-350-072	03	Residential Single-Family	1.00	\$55.42
023-350-073	03	Exempt	-	\$0.00
023-350-077	03	Residential Single-Family	1.00	\$55.42
023-530-001	03	Residential Single-Family	1.00	\$55.42
023-530-002	03	Residential Single-Family	1.00	\$55.42
023-530-003	03	Residential Single-Family	1.00	\$55.42
023-530-004	03	Residential Single-Family	1.00	\$55.42
023-530-005	03	Residential Single-Family	1.00	\$55.42
023-530-006	03	Residential Single-Family	1.00	\$55.42
023-530-007	03	Residential Single-Family	1.00	\$55.42
023-530-008	03	Residential Single-Family	1.00	\$55.42
023-530-009	03	Residential Single-Family	1.00	\$55.42
023-530-010	03	Residential Single-Family	1.00	\$55.42

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-530-011	03	Residential Single-Family	1.00	\$55.42
023-530-012	03	Residential Single-Family	1.00	\$55.42
023-530-013	03	Residential Single-Family	1.00	\$55.42
023-530-014	03	Residential Single-Family	1.00	\$55.42
023-530-015	03	Residential Single-Family	1.00	\$55.42
023-530-016	03	Residential Single-Family	1.00	\$55.42
023-530-017	03	Residential Single-Family	1.00	\$55.42
023-530-018	03	Residential Single-Family	1.00	\$55.42
023-530-019	03	Residential Single-Family	1.00	\$55.42
023-530-020	03	Residential Single-Family	1.00	\$55.42
023-530-021	03	Residential Single-Family	1.00	\$55.42
023-530-022	03	Residential Single-Family	1.00	\$55.42
023-530-023	03	Residential Single-Family	1.00	\$55.42
023-530-024	03	Residential Single-Family	1.00	\$55.42
023-530-025	03	Residential Single-Family	1.00	\$55.42
023-530-026	03	Residential Single-Family	1.00	\$55.42
023-570-001	03	Residential Single-Family	1.00	\$55.42
023-570-002	03	Residential Single-Family	1.00	\$55.42
023-570-003	03	Residential Single-Family	1.00	\$55.42
023-570-004	03	Residential Single-Family	1.00	\$55.42
023-570-005	03	Residential Single-Family	1.00	\$55.42
023-570-006	03	Residential Single-Family	1.00	\$55.42
023-570-007	03	Residential Single-Family	1.00	\$55.42
023-570-008	03	Residential Single-Family	1.00	\$55.42
023-570-009	03	Residential Single-Family	1.00	\$55.42
023-570-010	03	Residential Single-Family	1.00	\$55.42
023-580-001	03	Residential Single-Family	1.00	\$55.42
023-580-002	03	Residential Single-Family	1.00	\$55.42
023-580-003	03	Residential Single-Family	1.00	\$55.42
023-580-004	03	Residential Single-Family	1.00	\$55.42
023-580-005	03	Residential Single-Family	1.00	\$55.42
023-580-006	03	Residential Single-Family	1.00	\$55.42
023-580-007	03	Residential Single-Family	1.00	\$55.42
023-580-008	03	Residential Single-Family	1.00	\$55.42
023-580-009	03	Residential Single-Family	1.00	\$55.42
023-580-010	03	Residential Single-Family	1.00	\$55.42
023-580-011	03	Residential Single-Family	1.00	\$55.42
023-580-012	03	Residential Single-Family	1.00	\$55.42
023-580-013	03	Residential Single-Family	1.00	\$55.42
023-580-014	03	Residential Single-Family	1.00	\$55.42

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-580-015	03	Residential Single-Family	1.00	\$55.42
023-580-016	03	Residential Single-Family	1.00	\$55.42
023-580-017	03	Residential Single-Family	1.00	\$55.42
023-580-018	03	Residential Single-Family	1.00	\$55.42
023-580-019	03	Residential Single-Family	1.00	\$55.42
023-580-020	03	Residential Single-Family	1.00	\$55.42
023-580-021	03	Residential Single-Family	1.00	\$55.42
023-580-022	03	Residential Single-Family	1.00	\$55.42
023-580-023	03	Residential Single-Family	1.00	\$55.42
023-580-024	03	Residential Single-Family	1.00	\$55.42
023-580-025	03	Residential Single-Family	1.00	\$55.42
023-580-026	03	Residential Single-Family	1.00	\$55.42
023-580-027	03	Residential Single-Family	1.00	\$55.42
023-580-028	03	Residential Single-Family	1.00	\$55.42
023-580-029	03	Residential Single-Family	1.00	\$55.42
023-580-030	03	Residential Single-Family	1.00	\$55.42
023-580-031	03	Residential Single-Family	1.00	\$55.42
023-580-032	03	Residential Single-Family	1.00	\$55.42
023-580-033	03	Residential Single-Family	1.00	\$55.42
023-580-034	03	Residential Single-Family	1.00	\$55.42
023-580-035	03	Residential Single-Family	1.00	\$55.42
023-580-036	03	Residential Single-Family	1.00	\$55.42
023-580-037	03	Residential Single-Family	1.00	\$55.42
023-580-038	03	Residential Single-Family	1.00	\$55.42
023-580-039	03	Residential Single-Family	1.00	\$55.42
023-580-040	03	Residential Single-Family	1.00	\$55.42
023-580-041	03	Residential Single-Family	1.00	\$55.42
023-580-042	03	Residential Single-Family	1.00	\$55.42
023-580-043	03	Residential Single-Family	1.00	\$55.42
023-580-044	03	Residential Single-Family	1.00	\$55.42
023-580-045	03	Residential Single-Family	1.00	\$55.42
023-580-046	03	Residential Single-Family	1.00	\$55.42
023-580-047	03	Residential Single-Family	1.00	\$55.42
023-580-048	03	Residential Single-Family	1.00	\$55.42
023-580-049	03	Residential Single-Family	1.00	\$55.42
023-580-050	03	Residential Single-Family	1.00	\$55.42
023-580-051	03	Residential Single-Family	1.00	\$55.42
023-580-052	03	Residential Single-Family	1.00	\$55.42
023-590-003	03	Residential Multi-Family	4.00	\$221.68
023-590-004	03	Residential Multi-Family	4.00	\$221.68

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-590-005	03	Residential Multi-Family	4.00	\$221.68
023-590-006	03	Residential Multi-Family	4.00	\$221.68
023-590-007	03	Residential Multi-Family	4.00	\$221.68
023-590-008	03	Residential Multi-Family	4.00	\$221.68
023-590-009	03	Residential Multi-Family	4.00	\$221.68
023-590-010	03	Residential Multi-Family	4.00	\$221.68
023-590-011	03	Residential Multi-Family	4.00	\$221.68
023-590-012	03	Residential Vacant Lot	1.00	\$55.42
023-590-013	03	Residential Vacant Lot	1.00	\$55.42
023-590-014	03	Residential Vacant Lot	1.00	\$55.42
023-590-015	03	Residential Vacant Lot	1.00	\$55.42
023-590-016	03	Residential Vacant Lot	1.00	\$55.42
023-590-017	03	Residential Vacant Lot	1.00	\$55.42
023-590-018	03	Residential Vacant Lot	1.00	\$55.42
023-590-019	03	Residential Vacant Lot	1.00	\$55.42
023-590-020	03	Residential Vacant Lot	1.00	\$55.42
023-590-021	03	Residential Multi-Family	4.00	\$221.68
Totals			319.00	\$17,678.98

Zone 05 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-360-018	05	Exempt	-	\$0.00
021-360-019	05	Residential Single-Family	1.00	\$62.32
021-360-020	05	Residential Single-Family	1.00	\$62.32
021-360-021	05	Residential Single-Family	1.00	\$62.32
021-360-022	05	Residential Single-Family	1.00	\$62.32
021-360-023	05	Residential Single-Family	1.00	\$62.32
021-360-024	05	Residential Single-Family	1.00	\$62.32
021-360-027	05	Residential Single-Family	1.00	\$62.32
021-360-028	05	Residential Single-Family	1.00	\$62.32
021-360-029	05	Residential Single-Family	1.00	\$62.32
021-360-030	05	Residential Single-Family	1.00	\$62.32
021-360-031	05	Residential Single-Family	1.00	\$62.32
021-360-032	05	Residential Single-Family	1.00	\$62.32
021-360-033	05	Residential Single-Family	1.00	\$62.32
021-360-034	05	Residential Single-Family	1.00	\$62.32
021-360-035	05	Residential Single-Family	1.00	\$62.32
021-360-036	05	Residential Single-Family	1.00	\$62.32
021-360-037	05	Residential Single-Family	1.00	\$62.32
021-360-038	05	Residential Single-Family	1.00	\$62.32
021-360-039	05	Residential Single-Family	1.00	\$62.32
021-360-040	05	Residential Single-Family	1.00	\$62.32
021-360-041	05	Residential Single-Family	1.00	\$62.32
021-360-042	05	Exempt	-	\$0.00
021-360-043	05	Residential Single-Family	1.00	\$62.32
021-360-044	05	Residential Single-Family	1.00	\$62.32
021-360-045	05	Residential Single-Family	1.00	\$62.32
021-360-046	05	Residential Single-Family	1.00	\$62.32
021-360-047	05	Residential Single-Family	1.00	\$62.32
021-360-048	05	Residential Single-Family	1.00	\$62.32
021-360-049	05	Residential Single-Family	1.00	\$62.32
021-360-050	05	Residential Single-Family	1.00	\$62.32
021-360-051	05	Exempt	-	\$0.00
Totals			29.00	\$1,807.28

Zone 06 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-050-001	06	Exempt	-	\$0.00
023-050-002	06	Residential Single-Family	1.00	\$15.78
023-050-003	06	Residential Single-Family	1.00	\$15.78
023-050-004	06	Residential Single-Family	1.00	\$15.78
023-050-005	06	Residential Single-Family	1.00	\$15.78
023-050-006	06	Residential Single-Family	1.00	\$15.78
023-050-007	06	Residential Single-Family	1.00	\$15.78
023-050-008	06	Residential Single-Family	1.00	\$15.78
023-050-009	06	Residential Single-Family	1.00	\$15.78
023-050-010	06	Residential Single-Family	1.00	\$15.78
023-050-011	06	Residential Single-Family	1.00	\$15.78
023-050-012	06	Residential Single-Family	1.00	\$15.78
023-050-013	06	Residential Single-Family	1.00	\$15.78
023-050-014	06	Residential Single-Family	1.00	\$15.78
023-050-015	06	Residential Single-Family	1.00	\$15.78
023-050-016	06	Residential Single-Family	1.00	\$15.78
023-050-017	06	Residential Single-Family	1.00	\$15.78
023-050-018	06	Residential Single-Family	1.00	\$15.78
023-050-019	06	Residential Single-Family	1.00	\$15.78
023-050-020	06	Residential Single-Family	1.00	\$15.78
023-050-021	06	Residential Single-Family	1.00	\$15.78
023-050-022	06	Residential Single-Family	1.00	\$15.78
023-050-023	06	Residential Single-Family	1.00	\$15.78
023-050-024	06	Residential Single-Family	1.00	\$15.78
023-050-025	06	Residential Single-Family	1.00	\$15.78
023-050-026	06	Residential Single-Family	1.00	\$15.78
023-050-027	06	Residential Single-Family	1.00	\$15.78
023-050-028	06	Residential Single-Family	1.00	\$15.78
023-050-029	06	Residential Single-Family	1.00	\$15.78
023-050-030	06	Residential Single-Family	1.00	\$15.78
023-060-001	06	Residential Single-Family	1.00	\$15.78
023-060-002	06	Residential Single-Family	1.00	\$15.78
023-060-003	06	Residential Single-Family	1.00	\$15.78
023-060-004	06	Residential Single-Family	1.00	\$15.78
023-060-005	06	Residential Single-Family	1.00	\$15.78
023-060-006	06	Residential Single-Family	1.00	\$15.78
023-060-007	06	Residential Single-Family	1.00	\$15.78

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-060-008	06	Residential Single-Family	1.00	\$15.78
023-060-009	06	Residential Single-Family	1.00	\$15.78
023-060-010	06	Residential Single-Family	1.00	\$15.78
023-060-011	06	Residential Single-Family	1.00	\$15.78
023-060-012	06	Residential Single-Family	1.00	\$15.78
023-060-013	06	Residential Single-Family	1.00	\$15.78
023-060-014	06	Residential Single-Family	1.00	\$15.78
023-060-015	06	Residential Single-Family	1.00	\$15.78
023-060-016	06	Residential Single-Family	1.00	\$15.78
023-060-017	06	Residential Single-Family	1.00	\$15.78
023-060-018	06	Residential Single-Family	1.00	\$15.78
023-060-019	06	Residential Single-Family	1.00	\$15.78
023-060-020	06	Residential Single-Family	1.00	\$15.78
023-060-021	06	Residential Single-Family	1.00	\$15.78
023-060-022	06	Residential Single-Family	1.00	\$15.78
023-060-023	06	Residential Single-Family	1.00	\$15.78
023-060-024	06	Residential Single-Family	1.00	\$15.78
023-060-025	06	Residential Single-Family	1.00	\$15.78
023-060-026	06	Residential Single-Family	1.00	\$15.78
023-060-027	06	Residential Single-Family	1.00	\$15.78
023-060-028	06	Residential Single-Family	1.00	\$15.78
023-060-029	06	Residential Single-Family	1.00	\$15.78
023-060-030	06	Residential Single-Family	1.00	\$15.78
023-060-031	06	Residential Single-Family	1.00	\$15.78
023-060-032	06	Residential Single-Family	1.00	\$15.78
023-060-033	06	Residential Single-Family	1.00	\$15.78
023-060-034	06	Residential Single-Family	1.00	\$15.78
023-060-035	06	Residential Single-Family	1.00	\$15.78
023-060-036	06	Residential Single-Family	1.00	\$15.78
023-060-037	06	Residential Single-Family	1.00	\$15.78
023-060-038	06	Residential Single-Family	1.00	\$15.78
023-060-039	06	Residential Single-Family	1.00	\$15.78
023-060-040	06	Residential Single-Family	1.00	\$15.78
023-060-041	06	Residential Single-Family	1.00	\$15.78
023-060-042	06	Residential Single-Family	1.00	\$15.78
023-060-043	06	Residential Single-Family	1.00	\$15.78
023-060-044	06	Residential Single-Family	1.00	\$15.78
023-060-045	06	Residential Single-Family	1.00	\$15.78
023-060-046	06	Residential Single-Family	1.00	\$15.78
023-070-002	06	Residential Single-Family	1.00	\$15.78

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-070-003	06	Residential Single-Family	1.00	\$15.78
023-070-004	06	Residential Single-Family	1.00	\$15.78
023-070-005	06	Residential Single-Family	1.00	\$15.78
023-070-006	06	Residential Single-Family	1.00	\$15.78
023-070-007	06	Residential Single-Family	1.00	\$15.78
023-070-008	06	Residential Single-Family	1.00	\$15.78
023-070-009	06	Residential Single-Family	1.00	\$15.78
023-070-010	06	Residential Single-Family	1.00	\$15.78
023-070-011	06	Residential Single-Family	1.00	\$15.78
023-070-012	06	Exempt	-	\$0.00
023-070-013	06	Exempt	-	\$0.00
023-070-014	06	Exempt	-	\$0.00
023-070-015	06	Residential Single-Family	1.00	\$15.78
023-070-016	06	Residential Single-Family	1.00	\$15.78
023-070-017	06	Residential Single-Family	1.00	\$15.78
023-070-018	06	Residential Single-Family	1.00	\$15.78
023-070-019	06	Residential Single-Family	1.00	\$15.78
023-070-020	06	Residential Single-Family	1.00	\$15.78
023-070-021	06	Residential Single-Family	1.00	\$15.78
023-070-022	06	Residential Single-Family	1.00	\$15.78
023-070-023	06	Residential Single-Family	1.00	\$15.78
023-070-024	06	Residential Single-Family	1.00	\$15.78
023-070-025	06	Residential Single-Family	1.00	\$15.78
023-070-026	06	Residential Single-Family	1.00	\$15.78
023-070-027	06	Residential Single-Family	1.00	\$15.78
023-070-028	06	Residential Single-Family	1.00	\$15.78
023-070-029	06	Residential Single-Family	1.00	\$15.78
023-070-030	06	Residential Single-Family	1.00	\$15.78
023-070-031	06	Residential Single-Family	1.00	\$15.78
023-070-032	06	Residential Single-Family	1.00	\$15.78
023-070-033	06	Residential Single-Family	1.00	\$15.78
023-070-034	06	Residential Single-Family	1.00	\$15.78
023-070-035	06	Residential Single-Family	1.00	\$15.78
023-070-036	06	Residential Single-Family	1.00	\$15.78
023-070-037	06	Residential Single-Family	1.00	\$15.78
023-070-038	06	Residential Single-Family	1.00	\$15.78
023-070-039	06	Residential Single-Family	1.00	\$15.78
023-070-040	06	Residential Single-Family	1.00	\$15.78
023-070-041	06	Residential Single-Family	1.00	\$15.78
023-070-042	06	Residential Single-Family	1.00	\$15.78

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-070-043	06	Residential Single-Family	1.00	\$15.78
023-070-044	06	Residential Single-Family	1.00	\$15.78
023-070-045	06	Residential Single-Family	1.00	\$15.78
023-070-046	06	Residential Single-Family	1.00	\$15.78
023-070-047	06	Residential Single-Family	1.00	\$15.78
023-070-048	06	Residential Single-Family	1.00	\$15.78
023-070-049	06	Residential Single-Family	1.00	\$15.78
023-070-050	06	Residential Single-Family	1.00	\$15.78
023-070-051	06	Residential Single-Family	1.00	\$15.78
023-070-052	06	Residential Single-Family	1.00	\$15.78
Totals			123.00	\$1,940.94

Zone 07 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-370-001	07	Exempt	-	\$0.00
023-370-002	07	Residential Single-Family	1.00	\$78.22
023-370-003	07	Residential Single-Family	1.00	\$78.22
023-370-004	07	Residential Single-Family	1.00	\$78.22
023-370-005	07	Residential Single-Family	1.00	\$78.22
023-370-006	07	Residential Single-Family	1.00	\$78.22
023-370-007	07	Residential Single-Family	1.00	\$78.22
023-370-008	07	Residential Single-Family	1.00	\$78.22
023-370-009	07	Residential Single-Family	1.00	\$78.22
023-370-010	07	Residential Single-Family	1.00	\$78.22
023-370-011	07	Residential Single-Family	1.00	\$78.22
023-370-012	07	Residential Single-Family	1.00	\$78.22
023-370-013	07	Residential Single-Family	1.00	\$78.22
023-370-014	07	Residential Single-Family	1.00	\$78.22
023-370-015	07	Residential Single-Family	1.00	\$78.22
023-370-016	07	Residential Single-Family	1.00	\$78.22
023-370-017	07	Residential Single-Family	1.00	\$78.22
023-370-018	07	Residential Single-Family	1.00	\$78.22
023-370-019	07	Residential Single-Family	1.00	\$78.22
023-370-020	07	Residential Single-Family	1.00	\$78.22
023-370-021	07	Residential Single-Family	1.00	\$78.22

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-370-022	07	Exempt	-	\$0.00
023-370-023	07	Residential Single-Family	1.00	\$78.22
023-370-024	07	Residential Single-Family	1.00	\$78.22
023-370-025	07	Residential Single-Family	1.00	\$78.22
023-370-026	07	Residential Single-Family	1.00	\$78.22
023-370-027	07	Residential Single-Family	1.00	\$78.22
023-370-028	07	Residential Single-Family	1.00	\$78.22
023-370-029	07	Residential Single-Family	1.00	\$78.22
023-370-030	07	Residential Single-Family	1.00	\$78.22
023-370-031	07	Residential Single-Family	1.00	\$78.22
023-370-032	07	Residential Single-Family	1.00	\$78.22
023-370-033	07	Residential Single-Family	1.00	\$78.22
023-370-034	07	Residential Single-Family	1.00	\$78.22
023-370-035	07	Residential Single-Family	1.00	\$78.22
023-370-036	07	Residential Single-Family	1.00	\$78.22
023-370-037	07	Residential Single-Family	1.00	\$78.22
023-370-038	07	Residential Single-Family	1.00	\$78.22
023-370-039	07	Residential Single-Family	1.00	\$78.22
023-370-040	07	Residential Single-Family	1.00	\$78.22
023-370-041	07	Residential Single-Family	1.00	\$78.22
023-370-042	07	Residential Single-Family	1.00	\$78.22
023-370-043	07	Residential Single-Family	1.00	\$78.22
023-370-044	07	Residential Single-Family	1.00	\$78.22
023-370-045	07	Residential Single-Family	1.00	\$78.22
023-370-046	07	Residential Single-Family	1.00	\$78.22
023-370-047	07	Residential Single-Family	1.00	\$78.22
023-370-048	07	Residential Single-Family	1.00	\$78.22
023-370-049	07	Residential Single-Family	1.00	\$78.22
023-370-050	07	Residential Single-Family	1.00	\$78.22
023-370-051	07	Residential Single-Family	1.00	\$78.22
023-370-052	07	Residential Single-Family	1.00	\$78.22
023-370-053	07	Residential Single-Family	1.00	\$78.22
023-370-054	07	Residential Single-Family	1.00	\$78.22
023-370-055	07	Residential Single-Family	1.00	\$78.22
023-370-056	07	Exempt	-	\$0.00
Totals			53.00	\$4,145.66

Zone 08A Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-340-001	08A	Residential Single-Family	1.00	\$70.90
024-340-002	08A	Residential Single-Family	1.00	\$70.90
024-340-003	08A	Residential Single-Family	1.00	\$70.90
024-340-004	08A	Residential Single-Family	1.00	\$70.90
024-340-005	08A	Residential Single-Family	1.00	\$70.90
024-340-006	08A	Residential Single-Family	1.00	\$70.90
024-340-007	08A	Residential Single-Family	1.00	\$70.90
024-340-008	08A	Residential Single-Family	1.00	\$70.90
024-340-009	08A	Residential Single-Family	1.00	\$70.90
024-340-010	08A	Residential Single-Family	1.00	\$70.90
024-340-011	08A	Residential Single-Family	1.00	\$70.90
024-340-012	08A	Residential Single-Family	1.00	\$70.90
024-340-013	08A	Residential Single-Family	1.00	\$70.90
024-340-014	08A	Residential Single-Family	1.00	\$70.90
024-340-015	08A	Residential Single-Family	1.00	\$70.90
024-340-016	08A	Residential Single-Family	1.00	\$70.90
024-340-017	08A	Residential Single-Family	1.00	\$70.90
024-340-018	08A	Residential Single-Family	1.00	\$70.90
024-340-019	08A	Residential Single-Family	1.00	\$70.90
024-340-020	08A	Residential Single-Family	1.00	\$70.90
024-340-021	08A	Residential Single-Family	1.00	\$70.90
024-340-022	08A	Residential Single-Family	1.00	\$70.90
024-340-023	08A	Residential Single-Family	1.00	\$70.90
024-340-024	08A	Residential Single-Family	1.00	\$70.90
024-340-025	08A	Residential Single-Family	1.00	\$70.90
024-340-026	08A	Residential Single-Family	1.00	\$70.90
024-340-027	08A	Residential Single-Family	1.00	\$70.90
024-340-028	08A	Residential Single-Family	1.00	\$70.90
024-340-029	08A	Residential Single-Family	1.00	\$70.90
024-340-030	08A	Residential Single-Family	1.00	\$70.90
024-340-031	08A	Residential Single-Family	1.00	\$70.90
024-340-032	08A	Residential Single-Family	1.00	\$70.90
024-340-033	08A	Residential Single-Family	1.00	\$70.90
024-340-034	08A	Residential Single-Family	1.00	\$70.90
024-340-035	08A	Residential Single-Family	1.00	\$70.90
024-340-036	08A	Residential Single-Family	1.00	\$70.90
024-340-037	08A	Residential Single-Family	1.00	\$70.90

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-340-038	08A	Residential Single-Family	1.00	\$70.90
024-340-039	08A	Residential Single-Family	1.00	\$70.90
024-340-040	08A	Residential Single-Family	1.00	\$70.90
024-340-041	08A	Residential Single-Family	1.00	\$70.90
024-340-042	08A	Residential Single-Family	1.00	\$70.90
024-340-043	08A	Residential Single-Family	1.00	\$70.90
024-340-044	08A	Residential Single-Family	1.00	\$70.90
024-340-045	08A	Residential Single-Family	1.00	\$70.90
024-340-046	08A	Residential Single-Family	1.00	\$70.90
024-340-047	08A	Residential Single-Family	1.00	\$70.90
024-340-048	08A	Residential Single-Family	1.00	\$70.90
024-340-049	08A	Residential Single-Family	1.00	\$70.90
024-340-050	08A	Residential Single-Family	1.00	\$70.90
024-370-001	08A	Exempt	-	\$0.00
024-370-002	08A	Residential Single-Family	1.00	\$70.90
024-370-003	08A	Residential Single-Family	1.00	\$70.90
024-370-004	08A	Residential Single-Family	1.00	\$70.90
024-370-005	08A	Residential Single-Family	1.00	\$70.90
024-370-006	08A	Residential Single-Family	1.00	\$70.90
024-370-007	08A	Residential Single-Family	1.00	\$70.90
024-370-008	08A	Residential Single-Family	1.00	\$70.90
024-370-009	08A	Residential Single-Family	1.00	\$70.90
024-370-010	08A	Residential Single-Family	1.00	\$70.90
024-370-011	08A	Residential Single-Family	1.00	\$70.90
024-370-012	08A	Residential Single-Family	1.00	\$70.90
024-370-013	08A	Residential Single-Family	1.00	\$70.90
024-370-014	08A	Residential Single-Family	1.00	\$70.90
024-370-015	08A	Residential Single-Family	1.00	\$70.90
024-370-016	08A	Residential Single-Family	1.00	\$70.90
024-370-017	08A	Exempt	-	\$0.00
024-370-018	08A	Residential Single-Family	1.00	\$70.90
024-370-019	08A	Residential Single-Family	1.00	\$70.90
024-370-020	08A	Residential Single-Family	1.00	\$70.90
024-370-021	08A	Residential Single-Family	1.00	\$70.90
024-370-022	08A	Residential Single-Family	1.00	\$70.90
024-370-023	08A	Residential Single-Family	1.00	\$70.90
024-370-024	08A	Residential Single-Family	1.00	\$70.90
024-370-025	08A	Residential Single-Family	1.00	\$70.90
024-370-026	08A	Residential Single-Family	1.00	\$70.90
024-370-027	08A	Residential Single-Family	1.00	\$70.90

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-370-028	08A	Residential Single-Family	1.00	\$70.90
024-370-029	08A	Residential Single-Family	1.00	\$70.90
024-370-030	08A	Exempt	-	\$0.00
024-370-031	08A	Residential Single-Family	1.00	\$70.90
024-370-032	08A	Residential Single-Family	1.00	\$70.90
024-370-033	08A	Residential Single-Family	1.00	\$70.90
024-370-034	08A	Residential Single-Family	1.00	\$70.90
024-370-035	08A	Residential Single-Family	1.00	\$70.90
024-370-036	08A	Exempt	-	\$0.00
024-370-037	08A	Residential Single-Family	1.00	\$70.90
024-370-038	08A	Residential Single-Family	1.00	\$70.90
024-370-039	08A	Residential Single-Family	1.00	\$70.90
024-370-040	08A	Residential Single-Family	1.00	\$70.90
024-370-041	08A	Residential Single-Family	1.00	\$70.90
024-380-001	08A	Exempt	-	\$0.00
024-380-002	08A	Residential Single-Family	1.00	\$70.90
024-380-003	08A	Residential Single-Family	1.00	\$70.90
024-380-004	08A	Residential Single-Family	1.00	\$70.90
024-380-005	08A	Residential Single-Family	1.00	\$70.90
024-380-006	08A	Residential Single-Family	1.00	\$70.90
024-380-007	08A	Residential Single-Family	1.00	\$70.90
024-380-008	08A	Residential Vacant Lot	1.00	\$70.90
024-380-009	08A	Residential Single-Family	1.00	\$70.90
024-380-010	08A	Residential Single-Family	1.00	\$70.90
024-380-011	08A	Residential Single-Family	1.00	\$70.90
024-380-012	08A	Residential Single-Family	1.00	\$70.90
024-380-013	08A	Residential Single-Family	1.00	\$70.90
024-380-014	08A	Residential Single-Family	1.00	\$70.90
024-380-015	08A	Residential Single-Family	1.00	\$70.90
024-380-016	08A	Residential Single-Family	1.00	\$70.90
024-380-017	08A	Residential Single-Family	1.00	\$70.90
024-380-018	08A	Residential Single-Family	1.00	\$70.90
024-380-019	08A	Residential Single-Family	1.00	\$70.90
024-380-020	08A	Residential Single-Family	1.00	\$70.90
024-380-021	08A	Residential Single-Family	1.00	\$70.90
024-380-022	08A	Residential Single-Family	1.00	\$70.90
024-380-023	08A	Residential Single-Family	1.00	\$70.90
024-380-024	08A	Residential Single-Family	1.00	\$70.90
024-380-025	08A	Residential Single-Family	1.00	\$70.90
024-380-026	08A	Residential Single-Family	1.00	\$70.90

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-380-027	08A	Residential Single-Family	1.00	\$70.90
024-380-028	08A	Residential Single-Family	1.00	\$70.90
024-380-029	08A	Exempt	-	\$0.00
024-380-030	08A	Residential Single-Family	1.00	\$70.90
024-380-031	08A	Residential Single-Family	1.00	\$70.90
024-380-032	08A	Residential Single-Family	1.00	\$70.90
024-380-033	08A	Residential Single-Family	1.00	\$70.90
024-380-034	08A	Residential Single-Family	1.00	\$70.90
024-380-035	08A	Residential Single-Family	1.00	\$70.90
024-380-036	08A	Residential Single-Family	1.00	\$70.90
024-380-037	08A	Residential Single-Family	1.00	\$70.90
024-380-038	08A	Residential Single-Family	1.00	\$70.90
024-380-039	08A	Residential Single-Family	1.00	\$70.90
024-380-040	08A	Residential Single-Family	1.00	\$70.90
024-380-041	08A	Residential Single-Family	1.00	\$70.90
024-380-042	08A	Residential Single-Family	1.00	\$70.90
024-380-043	08A	Residential Single-Family	1.00	\$70.90
024-380-044	08A	Residential Single-Family	1.00	\$70.90
024-380-045	08A	Residential Single-Family	1.00	\$70.90
024-380-046	08A	Residential Single-Family	1.00	\$70.90
024-380-047	08A	Residential Single-Family	1.00	\$70.90
024-380-048	08A	Exempt	-	\$0.00
Totals			132.00	\$9,358.80

Zone 08B Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-350-001	08B	Residential Single-Family	1.00	\$139.56
024-350-002	08B	Residential Single-Family	1.00	\$139.56
024-350-003	08B	Residential Single-Family	1.00	\$139.56
024-350-004	08B	Residential Single-Family	1.00	\$139.56
024-350-005	08B	Residential Single-Family	1.00	\$139.56
024-350-006	08B	Residential Single-Family	1.00	\$139.56
024-350-007	08B	Residential Single-Family	1.00	\$139.56
024-350-008	08B	Residential Single-Family	1.00	\$139.56
024-350-009	08B	Residential Single-Family	1.00	\$139.56
024-350-010	08B	Residential Single-Family	1.00	\$139.56
024-350-011	08B	Residential Single-Family	1.00	\$139.56
024-350-012	08B	Residential Single-Family	1.00	\$139.56
024-350-013	08B	Residential Single-Family	1.00	\$139.56
024-350-014	08B	Residential Single-Family	1.00	\$139.56
024-350-015	08B	Residential Single-Family	1.00	\$139.56
024-350-016	08B	Residential Single-Family	1.00	\$139.56
024-350-017	08B	Residential Single-Family	1.00	\$139.56
024-350-018	08B	Residential Single-Family	1.00	\$139.56
024-350-019	08B	Residential Single-Family	1.00	\$139.56
024-350-020	08B	Residential Single-Family	1.00	\$139.56
024-350-021	08B	Residential Single-Family	1.00	\$139.56
024-350-022	08B	Residential Single-Family	1.00	\$139.56
024-350-023	08B	Residential Single-Family	1.00	\$139.56
024-350-024	08B	Residential Single-Family	1.00	\$139.56
024-350-025	08B	Residential Single-Family	1.00	\$139.56
024-350-026	08B	Residential Single-Family	1.00	\$139.56
024-350-027	08B	Residential Single-Family	1.00	\$139.56
024-350-029	08B	Residential Single-Family	1.00	\$139.56
024-350-030	08B	Residential Single-Family	1.00	\$139.56
024-350-031	08B	Residential Single-Family	1.00	\$139.56
024-350-032	08B	Residential Single-Family	1.00	\$139.56
024-350-033	08B	Residential Single-Family	1.00	\$139.56
024-350-034	08B	Residential Single-Family	1.00	\$139.56
024-360-002	08B	Residential Single-Family	1.00	\$139.56
024-360-003	08B	Residential Single-Family	1.00	\$139.56
024-360-004	08B	Residential Single-Family	1.00	\$139.56
024-360-005	08B	Residential Single-Family	1.00	\$139.56

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-360-006	08B	Residential Single-Family	1.00	\$139.56
024-360-007	08B	Residential Single-Family	1.00	\$139.56
024-360-008	08B	Residential Single-Family	1.00	\$139.56
024-360-009	08B	Residential Single-Family	1.00	\$139.56
024-360-010	08B	Residential Single-Family	1.00	\$139.56
024-360-011	08B	Residential Single-Family	1.00	\$139.56
024-360-012	08B	Residential Single-Family	1.00	\$139.56
024-360-013	08B	Residential Single-Family	1.00	\$139.56
024-360-014	08B	Residential Single-Family	1.00	\$139.56
024-360-017	08B	Residential Single-Family	1.00	\$139.56
024-360-018	08B	Residential Single-Family	1.00	\$139.56
024-360-019	08B	Residential Single-Family	1.00	\$139.56
024-360-020	08B	Residential Single-Family	1.00	\$139.56
024-360-021	08B	Residential Single-Family	1.00	\$139.56
024-360-024	08B	Residential Single-Family	1.00	\$139.56
024-360-025	08B	Residential Single-Family	1.00	\$139.56
024-360-026	08B	Residential Single-Family	1.00	\$139.56
024-360-027	08B	Residential Single-Family	1.00	\$139.56
024-360-028	08B	Residential Single-Family	1.00	\$139.56
024-360-029	08B	Residential Single-Family	1.00	\$139.56
024-360-030	08B	Residential Single-Family	1.00	\$139.56
024-360-031	08B	Residential Single-Family	1.00	\$139.56
024-360-032	08B	Residential Single-Family	1.00	\$139.56
024-360-033	08B	Residential Single-Family	1.00	\$139.56
024-360-034	08B	Residential Single-Family	1.00	\$139.56
024-360-036	08B	Residential Single-Family	1.00	\$139.56
024-410-001	08B	Residential Single-Family	1.00	\$139.56
024-410-002	08B	Residential Single-Family	1.00	\$139.56
024-410-003	08B	Residential Single-Family	1.00	\$139.56
024-410-004	08B	Residential Single-Family	1.00	\$139.56
024-410-005	08B	Residential Single-Family	1.00	\$139.56
024-410-006	08B	Residential Single-Family	1.00	\$139.56
024-410-007	08B	Residential Single-Family	1.00	\$139.56
024-410-008	08B	Residential Single-Family	1.00	\$139.56
024-410-009	08B	Residential Single-Family	1.00	\$139.56
024-410-010	08B	Residential Single-Family	1.00	\$139.56
024-410-011	08B	Residential Single-Family	1.00	\$139.56
024-410-012	08B	Residential Single-Family	1.00	\$139.56
024-410-013	08B	Residential Single-Family	1.00	\$139.56
024-410-014	08B	Residential Single-Family	1.00	\$139.56

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-410-015	08B	Residential Single-Family	1.00	\$139.56
024-410-016	08B	Residential Single-Family	1.00	\$139.56
024-410-017	08B	Residential Single-Family	1.00	\$139.56
024-410-018	08B	Residential Single-Family	1.00	\$139.56
024-410-019	08B	Residential Single-Family	1.00	\$139.56
024-410-020	08B	Residential Vacant Lot	1.00	\$139.56
024-410-021	08B	Residential Single-Family	1.00	\$139.56
024-410-022	08B	Residential Single-Family	1.00	\$139.56
024-410-023	08B	Residential Single-Family	1.00	\$139.56
024-410-024	08B	Residential Single-Family	1.00	\$139.56
024-410-025	08B	Residential Single-Family	1.00	\$139.56
024-410-026	08B	Residential Single-Family	1.00	\$139.56
024-410-027	08B	Residential Single-Family	1.00	\$139.56
024-410-028	08B	Residential Single-Family	1.00	\$139.56
024-410-029	08B	Residential Single-Family	1.00	\$139.56
024-410-030	08B	Residential Single-Family	1.00	\$139.56
024-410-031	08B	Residential Vacant Lot	1.00	\$139.56
024-410-032	08B	Residential Vacant Lot	1.00	\$139.56
024-420-001	08B	Residential Single-Family	1.00	\$139.56
024-420-002	08B	Residential Single-Family	1.00	\$139.56
024-420-003	08B	Residential Single-Family	1.00	\$139.56
024-420-004	08B	Residential Single-Family	1.00	\$139.56
024-420-005	08B	Residential Single-Family	1.00	\$139.56
024-420-006	08B	Residential Single-Family	1.00	\$139.56
024-420-007	08B	Residential Single-Family	1.00	\$139.56
024-420-008	08B	Residential Single-Family	1.00	\$139.56
024-420-009	08B	Residential Single-Family	1.00	\$139.56
024-420-010	08B	Residential Single-Family	1.00	\$139.56
024-420-011	08B	Residential Single-Family	1.00	\$139.56
024-420-012	08B	Residential Single-Family	1.00	\$139.56
024-420-013	08B	Residential Single-Family	1.00	\$139.56
024-420-014	08B	Residential Single-Family	1.00	\$139.56
024-420-015	08B	Residential Single-Family	1.00	\$139.56
024-420-016	08B	Residential Single-Family	1.00	\$139.56
024-420-017	08B	Residential Single-Family	1.00	\$139.56
024-420-018	08B	Residential Single-Family	1.00	\$139.56
024-420-019	08B	Residential Single-Family	1.00	\$139.56
024-420-020	08B	Residential Single-Family	1.00	\$139.56
024-420-021	08B	Residential Single-Family	1.00	\$139.56
024-420-022	08B	Residential Single-Family	1.00	\$139.56

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
024-420-023	08B	Residential Single-Family	1.00	\$139.56
024-420-024	08B	Residential Single-Family	1.00	\$139.56
024-420-025	08B	Residential Single-Family	1.00	\$139.56
024-420-026	08B	Residential Single-Family	1.00	\$139.56
024-420-027	08B	Residential Single-Family	1.00	\$139.56
024-420-028	08B	Residential Single-Family	1.00	\$139.56
024-420-029	08B	Residential Single-Family	1.00	\$139.56
024-420-030	08B	Residential Single-Family	1.00	\$139.56
024-420-031	08B	Residential Single-Family	1.00	\$139.56
024-420-032	08B	Residential Single-Family	1.00	\$139.56
024-420-033	08B	Residential Single-Family	1.00	\$139.56
024-420-034	08B	Residential Single-Family	1.00	\$139.56
024-420-035	08B	Residential Single-Family	1.00	\$139.56
024-420-036	08B	Residential Single-Family	1.00	\$139.56
024-420-037	08B	Residential Single-Family	1.00	\$139.56
024-420-038	08B	Residential Single-Family	1.00	\$139.56
024-420-039	08B	Residential Single-Family	1.00	\$139.56
024-420-040	08B	Residential Single-Family	1.00	\$139.56
024-420-041	08B	Residential Single-Family	1.00	\$139.56
024-420-042	08B	Residential Single-Family	1.00	\$139.56
024-420-043	08B	Residential Single-Family	1.00	\$139.56
024-420-044	08B	Residential Single-Family	1.00	\$139.56
024-420-045	08B	Residential Single-Family	1.00	\$139.56
024-420-046	08B	Exempt	-	\$0.00
Totals			140.00	\$19,538.40

Zone 09 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-080-053	09	Residential Single-Family	1.00	\$46.62
021-080-054	09	Residential Single-Family	1.00	\$46.62
021-080-055	09	Residential Single-Family	1.00	\$46.62
021-080-056	09	Residential Single-Family	1.00	\$46.62
021-080-057	09	Residential Single-Family	1.00	\$46.62
021-080-058	09	Residential Single-Family	1.00	\$46.62
021-080-059	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-080-060	09	Residential Single-Family	1.00	\$46.62
021-080-061	09	Residential Single-Family	1.00	\$46.62
021-080-062	09	Residential Single-Family	1.00	\$46.62
021-080-063	09	Residential Single-Family	1.00	\$46.62
021-080-064	09	Residential Single-Family	1.00	\$46.62
021-080-065	09	Residential Single-Family	1.00	\$46.62
021-080-066	09	Residential Single-Family	1.00	\$46.62
021-080-067	09	Residential Single-Family	1.00	\$46.62
021-080-068	09	Residential Single-Family	1.00	\$46.62
021-080-069	09	Residential Single-Family	1.00	\$46.62
021-080-070	09	Exempt	-	\$0.00
021-080-071	09	Residential Single-Family	1.00	\$46.62
021-080-072	09	Residential Single-Family	1.00	\$46.62
021-080-073	09	Residential Single-Family	1.00	\$46.62
021-080-074	09	Residential Single-Family	1.00	\$46.62
021-080-075	09	Residential Single-Family	1.00	\$46.62
021-080-076	09	Residential Single-Family	1.00	\$46.62
021-080-077	09	Residential Single-Family	1.00	\$46.62
021-080-078	09	Residential Single-Family	1.00	\$46.62
021-080-079	09	Residential Single-Family	1.00	\$46.62
021-080-080	09	Residential Single-Family	1.00	\$46.62
021-080-081	09	Residential Single-Family	1.00	\$46.62
021-080-082	09	Residential Single-Family	1.00	\$46.62
021-080-083	09	Residential Single-Family	1.00	\$46.62
021-080-084	09	Residential Single-Family	1.00	\$46.62
021-080-085	09	Residential Single-Family	1.00	\$46.62
021-080-086	09	Residential Single-Family	1.00	\$46.62
021-080-087	09	Residential Single-Family	1.00	\$46.62
021-080-088	09	Residential Single-Family	1.00	\$46.62
021-080-089	09	Residential Single-Family	1.00	\$46.62
021-080-090	09	Residential Single-Family	1.00	\$46.62
021-080-091	09	Residential Single-Family	1.00	\$46.62
021-080-092	09	Residential Single-Family	1.00	\$46.62
021-170-001	09	Residential Single-Family	1.00	\$46.62
021-170-002	09	Residential Single-Family	1.00	\$46.62
021-170-003	09	Residential Single-Family	1.00	\$46.62
021-170-004	09	Residential Single-Family	1.00	\$46.62
021-170-005	09	Residential Single-Family	1.00	\$46.62
021-170-006	09	Residential Single-Family	1.00	\$46.62
021-170-007	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-170-008	09	Residential Single-Family	1.00	\$46.62
021-170-009	09	Residential Single-Family	1.00	\$46.62
021-170-010	09	Residential Single-Family	1.00	\$46.62
021-170-011	09	Residential Single-Family	1.00	\$46.62
021-170-012	09	Residential Single-Family	1.00	\$46.62
021-170-013	09	Residential Single-Family	1.00	\$46.62
021-170-014	09	Residential Single-Family	1.00	\$46.62
021-170-015	09	Residential Single-Family	1.00	\$46.62
021-170-016	09	Exempt	-	\$0.00
021-170-034	09	Residential Single-Family	1.00	\$46.62
021-170-035	09	Residential Single-Family	1.00	\$46.62
021-170-036	09	Residential Single-Family	1.00	\$46.62
021-170-037	09	Residential Single-Family	1.00	\$46.62
021-170-038	09	Residential Single-Family	1.00	\$46.62
021-170-039	09	Residential Single-Family	1.00	\$46.62
021-170-040	09	Residential Single-Family	1.00	\$46.62
021-170-041	09	Residential Single-Family	1.00	\$46.62
021-170-042	09	Residential Single-Family	1.00	\$46.62
021-170-043	09	Residential Single-Family	1.00	\$46.62
021-170-044	09	Residential Single-Family	1.00	\$46.62
021-170-045	09	Residential Single-Family	1.00	\$46.62
021-170-046	09	Residential Single-Family	1.00	\$46.62
021-170-047	09	Residential Single-Family	1.00	\$46.62
021-170-048	09	Residential Single-Family	1.00	\$46.62
021-170-049	09	Residential Single-Family	1.00	\$46.62
021-170-050	09	Residential Single-Family	1.00	\$46.62
021-170-051	09	Exempt	-	\$0.00
021-680-001	09	Residential Single-Family	1.00	\$46.62
021-680-002	09	Residential Single-Family	1.00	\$46.62
021-680-003	09	Residential Single-Family	1.00	\$46.62
021-680-004	09	Residential Single-Family	1.00	\$46.62
021-680-006	09	Residential Single-Family	1.00	\$46.62
021-680-007	09	Residential Single-Family	1.00	\$46.62
021-680-008	09	Residential Single-Family	1.00	\$46.62
021-680-009	09	Residential Single-Family	1.00	\$46.62
021-680-010	09	Residential Single-Family	1.00	\$46.62
021-680-011	09	Residential Single-Family	1.00	\$46.62
021-680-012	09	Residential Single-Family	1.00	\$46.62
021-680-013	09	Residential Single-Family	1.00	\$46.62
021-680-014	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-680-015	09	Residential Single-Family	1.00	\$46.62
021-680-016	09	Residential Single-Family	1.00	\$46.62
021-680-017	09	Residential Single-Family	1.00	\$46.62
021-680-018	09	Residential Single-Family	1.00	\$46.62
021-680-019	09	Residential Single-Family	1.00	\$46.62
021-680-020	09	Residential Single-Family	1.00	\$46.62
021-680-021	09	Residential Single-Family	1.00	\$46.62
021-680-022	09	Residential Single-Family	1.00	\$46.62
021-680-023	09	Residential Single-Family	1.00	\$46.62
021-680-024	09	Residential Single-Family	1.00	\$46.62
021-680-025	09	Residential Single-Family	1.00	\$46.62
021-680-026	09	Residential Single-Family	1.00	\$46.62
021-680-027	09	Residential Single-Family	1.00	\$46.62
021-680-028	09	Residential Single-Family	1.00	\$46.62
021-680-029	09	Residential Single-Family	1.00	\$46.62
021-680-030	09	Residential Single-Family	1.00	\$46.62
021-680-031	09	Residential Single-Family	1.00	\$46.62
021-680-032	09	Residential Single-Family	1.00	\$46.62
021-680-033	09	Residential Single-Family	1.00	\$46.62
021-680-034	09	Exempt	-	\$0.00
021-680-035	09	Residential Single-Family	1.00	\$46.62
021-680-036	09	Residential Single-Family	1.00	\$46.62
021-680-037	09	Residential Single-Family	1.00	\$46.62
021-680-038	09	Residential Single-Family	1.00	\$46.62
021-680-039	09	Residential Single-Family	1.00	\$46.62
021-680-040	09	Residential Single-Family	1.00	\$46.62
021-680-041	09	Residential Single-Family	1.00	\$46.62
021-680-042	09	Residential Single-Family	1.00	\$46.62
021-680-043	09	Residential Single-Family	1.00	\$46.62
021-680-044	09	Residential Single-Family	1.00	\$46.62
021-680-045	09	Residential Single-Family	1.00	\$46.62
021-680-046	09	Residential Single-Family	1.00	\$46.62
021-680-047	09	Residential Single-Family	1.00	\$46.62
021-680-048	09	Residential Single-Family	1.00	\$46.62
021-680-049	09	Residential Single-Family	1.00	\$46.62
021-680-050	09	Residential Single-Family	1.00	\$46.62
021-680-051	09	Residential Single-Family	1.00	\$46.62
021-680-052	09	Residential Single-Family	1.00	\$46.62
021-680-053	09	Residential Single-Family	1.00	\$46.62
021-680-054	09	Residential Single-Family	1.00	\$46.62

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-680-055	09	Residential Single-Family	1.00	\$46.62
021-680-056	09	Residential Single-Family	1.00	\$46.62
021-680-057	09	Residential Single-Family	1.00	\$46.62
021-680-058	09	Residential Single-Family	1.00	\$46.62
021-680-059	09	Residential Single-Family	1.00	\$46.62
021-680-060	09	Residential Single-Family	1.00	\$46.62
021-680-061	09	Residential Single-Family	1.00	\$46.62
021-680-062	09	Residential Single-Family	1.00	\$46.62
021-680-063	09	Residential Single-Family	1.00	\$46.62
021-680-064	09	Residential Single-Family	1.00	\$46.62
021-680-065	09	Residential Single-Family	1.00	\$46.62
021-680-066	09	Exempt	-	\$0.00
Totals			134.00	\$6,247.08

Zone 10 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-440-001	10	Residential Single-Family	1.00	\$125.76
023-440-002	10	Residential Single-Family	1.00	\$125.76
023-440-003	10	Residential Single-Family	1.00	\$125.76
023-440-004	10	Residential Single-Family	1.00	\$125.76
023-440-005	10	Residential Single-Family	1.00	\$125.76
023-440-006	10	Residential Single-Family	1.00	\$125.76
023-440-007	10	Residential Single-Family	1.00	\$125.76
023-440-008	10	Residential Single-Family	1.00	\$125.76
023-440-009	10	Residential Single-Family	1.00	\$125.76
023-440-010	10	Residential Single-Family	1.00	\$125.76
023-440-011	10	Residential Single-Family	1.00	\$125.76
023-440-012	10	Residential Single-Family	1.00	\$125.76
023-440-013	10	Residential Single-Family	1.00	\$125.76
023-440-014	10	Residential Single-Family	1.00	\$125.76
023-440-015	10	Residential Single-Family	1.00	\$125.76
023-440-018	10	Residential Single-Family	1.00	\$125.76
023-440-019	10	Residential Single-Family	1.00	\$125.76
023-440-020	10	Residential Single-Family	1.00	\$125.76
023-440-021	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-440-022	10	Residential Single-Family	1.00	\$125.76
023-440-023	10	Residential Single-Family	1.00	\$125.76
023-440-024	10	Residential Single-Family	1.00	\$125.76
023-440-025	10	Residential Single-Family	1.00	\$125.76
023-440-026	10	Residential Single-Family	1.00	\$125.76
023-440-027	10	Residential Single-Family	1.00	\$125.76
023-440-028	10	Residential Single-Family	1.00	\$125.76
023-440-029	10	Residential Single-Family	1.00	\$125.76
023-440-030	10	Residential Single-Family	1.00	\$125.76
023-440-031	10	Residential Single-Family	1.00	\$125.76
023-440-032	10	Residential Single-Family	1.00	\$125.76
023-440-033	10	Residential Single-Family	1.00	\$125.76
023-440-034	10	Residential Single-Family	1.00	\$125.76
023-440-035	10	Residential Single-Family	1.00	\$125.76
023-440-036	10	Residential Single-Family	1.00	\$125.76
023-440-037	10	Residential Single-Family	1.00	\$125.76
023-440-038	10	Residential Single-Family	1.00	\$125.76
023-440-039	10	Residential Single-Family	1.00	\$125.76
023-440-040	10	Residential Single-Family	1.00	\$125.76
023-440-041	10	Residential Single-Family	1.00	\$125.76
023-440-042	10	Residential Single-Family	1.00	\$125.76
023-440-043	10	Residential Single-Family	1.00	\$125.76
023-440-044	10	Exempt	-	\$0.00
023-440-045	10	Residential Single-Family	1.00	\$125.76
023-440-046	10	Residential Single-Family	1.00	\$125.76
023-440-047	10	Residential Single-Family	1.00	\$125.76
023-440-048	10	Residential Single-Family	1.00	\$125.76
023-440-049	10	Residential Single-Family	1.00	\$125.76
023-440-050	10	Residential Single-Family	1.00	\$125.76
023-440-051	10	Residential Single-Family	1.00	\$125.76
023-440-052	10	Residential Single-Family	1.00	\$125.76
023-440-053	10	Residential Single-Family	1.00	\$125.76
023-440-054	10	Residential Single-Family	1.00	\$125.76
023-440-055	10	Residential Single-Family	1.00	\$125.76
023-440-056	10	Exempt	-	\$0.00
023-440-057	10	Exempt	-	\$0.00
023-440-058	10	Exempt	-	\$0.00
023-440-059	10	Residential Single-Family	1.00	\$125.76
023-440-060	10	Residential Single-Family	1.00	\$125.76
023-550-001	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-550-002	10	Residential Single-Family	1.00	\$125.76
023-550-003	10	Residential Single-Family	1.00	\$125.76
023-550-004	10	Residential Single-Family	1.00	\$125.76
023-550-005	10	Residential Single-Family	1.00	\$125.76
023-550-006	10	Residential Single-Family	1.00	\$125.76
023-550-007	10	Residential Single-Family	1.00	\$125.76
023-550-008	10	Residential Single-Family	1.00	\$125.76
023-550-009	10	Residential Single-Family	1.00	\$125.76
023-550-010	10	Residential Single-Family	1.00	\$125.76
023-550-011	10	Residential Single-Family	1.00	\$125.76
023-550-012	10	Residential Single-Family	1.00	\$125.76
023-550-013	10	Residential Single-Family	1.00	\$125.76
023-550-014	10	Residential Single-Family	1.00	\$125.76
023-550-015	10	Residential Single-Family	1.00	\$125.76
023-550-016	10	Residential Single-Family	1.00	\$125.76
023-550-017	10	Residential Single-Family	1.00	\$125.76
023-550-018	10	Residential Single-Family	1.00	\$125.76
023-550-019	10	Residential Single-Family	1.00	\$125.76
023-550-020	10	Residential Single-Family	1.00	\$125.76
023-550-021	10	Residential Single-Family	1.00	\$125.76
023-550-022	10	Residential Single-Family	1.00	\$125.76
023-550-023	10	Residential Single-Family	1.00	\$125.76
023-550-024	10	Residential Single-Family	1.00	\$125.76
023-550-025	10	Residential Single-Family	1.00	\$125.76
023-550-026	10	Residential Single-Family	1.00	\$125.76
023-550-027	10	Residential Single-Family	1.00	\$125.76
023-550-028	10	Residential Single-Family	1.00	\$125.76
023-550-029	10	Residential Single-Family	1.00	\$125.76
023-550-030	10	Residential Single-Family	1.00	\$125.76
023-550-031	10	Residential Single-Family	1.00	\$125.76
023-550-032	10	Residential Single-Family	1.00	\$125.76
023-550-033	10	Residential Single-Family	1.00	\$125.76
023-550-034	10	Exempt	-	\$0.00
023-550-035	10	Residential Single-Family	1.00	\$125.76
023-550-036	10	Residential Single-Family	1.00	\$125.76
023-550-037	10	Residential Single-Family	1.00	\$125.76
023-550-038	10	Residential Single-Family	1.00	\$125.76
023-550-039	10	Residential Single-Family	1.00	\$125.76
023-550-040	10	Residential Single-Family	1.00	\$125.76
023-550-041	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-550-042	10	Residential Single-Family	1.00	\$125.76
023-550-043	10	Residential Single-Family	1.00	\$125.76
023-550-044	10	Residential Single-Family	1.00	\$125.76
023-550-045	10	Residential Single-Family	1.00	\$125.76
023-550-046	10	Residential Single-Family	1.00	\$125.76
023-550-047	10	Residential Single-Family	1.00	\$125.76
023-550-048	10	Residential Single-Family	1.00	\$125.76
023-550-049	10	Residential Single-Family	1.00	\$125.76
023-550-050	10	Residential Single-Family	1.00	\$125.76
023-550-051	10	Residential Single-Family	1.00	\$125.76
023-550-052	10	Residential Single-Family	1.00	\$125.76
023-550-053	10	Residential Single-Family	1.00	\$125.76
023-550-054	10	Residential Single-Family	1.00	\$125.76
023-550-055	10	Residential Single-Family	1.00	\$125.76
023-550-056	10	Residential Single-Family	1.00	\$125.76
023-550-057	10	Residential Single-Family	1.00	\$125.76
023-550-058	10	Residential Single-Family	1.00	\$125.76
023-550-059	10	Residential Single-Family	1.00	\$125.76
023-550-060	10	Residential Single-Family	1.00	\$125.76
023-550-061	10	Residential Single-Family	1.00	\$125.76
023-550-062	10	Residential Single-Family	1.00	\$125.76
023-560-001	10	Residential Single-Family	1.00	\$125.76
023-560-002	10	Residential Single-Family	1.00	\$125.76
023-560-003	10	Residential Single-Family	1.00	\$125.76
023-560-004	10	Residential Single-Family	1.00	\$125.76
023-560-005	10	Exempt	-	\$0.00
023-560-006	10	Exempt	-	\$0.00
023-560-007	10	Residential Single-Family	1.00	\$125.76
023-560-008	10	Residential Single-Family	1.00	\$125.76
023-560-009	10	Residential Single-Family	1.00	\$125.76
023-560-010	10	Residential Single-Family	1.00	\$125.76
023-560-011	10	Residential Single-Family	1.00	\$125.76
023-560-012	10	Residential Single-Family	1.00	\$125.76
023-560-013	10	Residential Single-Family	1.00	\$125.76
023-560-014	10	Residential Single-Family	1.00	\$125.76
023-560-015	10	Residential Single-Family	1.00	\$125.76
023-560-016	10	Residential Single-Family	1.00	\$125.76
023-560-017	10	Residential Single-Family	1.00	\$125.76
023-560-018	10	Residential Single-Family	1.00	\$125.76
023-560-019	10	Residential Single-Family	1.00	\$125.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-560-020	10	Residential Single-Family	1.00	\$125.76
023-560-021	10	Residential Single-Family	1.00	\$125.76
023-560-022	10	Residential Single-Family	1.00	\$125.76
023-560-024	10	Exempt	-	\$0.00
023-560-025	10	Residential Single-Family	1.00	\$125.76
023-560-026	10	Residential Single-Family	1.00	\$125.76
023-560-027	10	Residential Single-Family	1.00	\$125.76
023-560-028	10	Residential Single-Family	1.00	\$125.76
023-560-029	10	Residential Single-Family	1.00	\$125.76
023-560-030	10	Residential Single-Family	1.00	\$125.76
023-560-031	10	Residential Single-Family	1.00	\$125.76
023-560-032	10	Residential Single-Family	1.00	\$125.76
023-560-033	10	Residential Single-Family	1.00	\$125.76
023-560-034	10	Residential Single-Family	1.00	\$125.76
023-560-035	10	Residential Single-Family	1.00	\$125.76
023-560-036	10	Residential Single-Family	1.00	\$125.76
023-560-037	10	Residential Single-Family	1.00	\$125.76
023-560-038	10	Residential Single-Family	1.00	\$125.76
023-560-039	10	Residential Single-Family	1.00	\$125.76
023-560-040	10	Residential Single-Family	1.00	\$125.76
Totals			151.00	\$18,989.76

Zone 11 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-160-001	11	Residential Single-Family	1.00	\$53.32
023-160-002	11	Residential Single-Family	1.00	\$53.32
023-160-003	11	Residential Single-Family	1.00	\$53.32
023-160-004	11	Residential Single-Family	1.00	\$53.32
023-160-005	11	Residential Single-Family	1.00	\$53.32
023-160-006	11	Residential Single-Family	1.00	\$53.32
023-160-007	11	Residential Single-Family	1.00	\$53.32
023-160-008	11	Residential Single-Family	1.00	\$53.32
023-160-009	11	Residential Single-Family	1.00	\$53.32
023-160-010	11	Residential Single-Family	1.00	\$53.32
023-160-011	11	Exempt	-	\$0.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-160-012	11	Residential Single-Family	1.00	\$53.32
023-160-013	11	Residential Single-Family	1.00	\$53.32
023-160-014	11	Residential Single-Family	1.00	\$53.32
023-160-015	11	Exempt	-	\$0.00
023-160-016	11	Residential Single-Family	1.00	\$53.32
023-160-017	11	Residential Single-Family	1.00	\$53.32
023-160-018	11	Residential Single-Family	1.00	\$53.32
023-160-019	11	Residential Single-Family	1.00	\$53.32
023-160-020	11	Residential Single-Family	1.00	\$53.32
023-160-021	11	Residential Single-Family	1.00	\$53.32
023-160-022	11	Residential Single-Family	1.00	\$53.32
023-160-023	11	Residential Single-Family	1.00	\$53.32
023-160-024	11	Residential Single-Family	1.00	\$53.32
023-160-025	11	Residential Single-Family	1.00	\$53.32
023-160-026	11	Residential Single-Family	1.00	\$53.32
023-160-027	11	Residential Single-Family	1.00	\$53.32
023-160-028	11	Residential Single-Family	1.00	\$53.32
023-160-029	11	Residential Single-Family	1.00	\$53.32
023-160-030	11	Residential Single-Family	1.00	\$53.32
023-160-031	11	Residential Single-Family	1.00	\$53.32
023-160-032	11	Residential Single-Family	1.00	\$53.32
023-160-033	11	Residential Single-Family	1.00	\$53.32
023-160-034	11	Residential Single-Family	1.00	\$53.32
023-160-035	11	Residential Single-Family	1.00	\$53.32
023-160-036	11	Residential Single-Family	1.00	\$53.32
023-160-037	11	Residential Single-Family	1.00	\$53.32
023-160-038	11	Residential Single-Family	1.00	\$53.32
Totals			36.00	\$1,919.52

Zone 12 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-690-001	12	Exempt	-	\$0.00
021-690-002	12	Residential Single-Family	1.00	\$79.76
021-690-003	12	Residential Single-Family	1.00	\$79.76
021-690-004	12	Residential Single-Family	1.00	\$79.76
021-690-005	12	Residential Single-Family	1.00	\$79.76
021-690-006	12	Residential Single-Family	1.00	\$79.76
021-690-007	12	Residential Single-Family	1.00	\$79.76
021-690-008	12	Residential Single-Family	1.00	\$79.76
021-690-009	12	Residential Single-Family	1.00	\$79.76
021-690-010	12	Residential Single-Family	1.00	\$79.76
021-690-011	12	Residential Single-Family	1.00	\$79.76
021-690-012	12	Residential Single-Family	1.00	\$79.76
021-690-013	12	Residential Single-Family	1.00	\$79.76
021-690-014	12	Residential Single-Family	1.00	\$79.76
021-690-015	12	Residential Single-Family	1.00	\$79.76
021-690-016	12	Residential Single-Family	1.00	\$79.76
021-690-017	12	Residential Single-Family	1.00	\$79.76
021-690-018	12	Residential Single-Family	1.00	\$79.76
021-690-019	12	Residential Single-Family	1.00	\$79.76
021-690-020	12	Residential Single-Family	1.00	\$79.76
021-690-021	12	Residential Single-Family	1.00	\$79.76
021-690-022	12	Residential Single-Family	1.00	\$79.76
021-690-023	12	Residential Single-Family	1.00	\$79.76
021-690-024	12	Residential Single-Family	1.00	\$79.76
021-690-025	12	Residential Single-Family	1.00	\$79.76
021-690-026	12	Residential Single-Family	1.00	\$79.76
021-690-027	12	Exempt	-	\$0.00
021-690-028	12	Exempt	-	\$0.00
021-690-029	12	Residential Single-Family	1.00	\$79.76
021-690-030	12	Residential Single-Family	1.00	\$79.76
021-690-031	12	Residential Single-Family	1.00	\$79.76
021-690-032	12	Residential Single-Family	1.00	\$79.76
021-690-033	12	Residential Single-Family	1.00	\$79.76
021-690-034	12	Residential Single-Family	1.00	\$79.76
021-690-035	12	Residential Single-Family	1.00	\$79.76
021-690-036	12	Residential Single-Family	1.00	\$79.76
021-690-037	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-690-038	12	Residential Single-Family	1.00	\$79.76
021-690-039	12	Residential Single-Family	1.00	\$79.76
021-690-040	12	Residential Single-Family	1.00	\$79.76
021-690-041	12	Residential Single-Family	1.00	\$79.76
021-690-042	12	Residential Single-Family	1.00	\$79.76
021-690-043	12	Residential Single-Family	1.00	\$79.76
021-690-044	12	Residential Single-Family	1.00	\$79.76
021-690-045	12	Residential Single-Family	1.00	\$79.76
021-690-046	12	Residential Single-Family	1.00	\$79.76
021-690-047	12	Residential Single-Family	1.00	\$79.76
021-690-048	12	Residential Single-Family	1.00	\$79.76
021-690-049	12	Residential Single-Family	1.00	\$79.76
021-690-050	12	Residential Single-Family	1.00	\$79.76
021-690-051	12	Residential Single-Family	1.00	\$79.76
021-690-052	12	Residential Single-Family	1.00	\$79.76
021-690-053	12	Residential Single-Family	1.00	\$79.76
021-700-001	12	Residential Single-Family	1.00	\$79.76
021-700-002	12	Residential Single-Family	1.00	\$79.76
021-700-003	12	Residential Single-Family	1.00	\$79.76
021-700-004	12	Residential Single-Family	1.00	\$79.76
021-700-005	12	Residential Single-Family	1.00	\$79.76
021-700-006	12	Residential Single-Family	1.00	\$79.76
021-700-007	12	Residential Single-Family	1.00	\$79.76
021-700-008	12	Residential Single-Family	1.00	\$79.76
021-700-009	12	Residential Single-Family	1.00	\$79.76
021-700-010	12	Residential Single-Family	1.00	\$79.76
021-700-011	12	Residential Single-Family	1.00	\$79.76
021-700-012	12	Residential Single-Family	1.00	\$79.76
021-700-013	12	Residential Single-Family	1.00	\$79.76
021-700-014	12	Residential Single-Family	1.00	\$79.76
021-700-015	12	Residential Single-Family	1.00	\$79.76
021-700-016	12	Residential Single-Family	1.00	\$79.76
021-700-017	12	Residential Single-Family	1.00	\$79.76
021-700-018	12	Residential Single-Family	1.00	\$79.76
021-700-019	12	Residential Single-Family	1.00	\$79.76
021-700-020	12	Residential Single-Family	1.00	\$79.76
021-700-021	12	Residential Single-Family	1.00	\$79.76
021-700-022	12	Residential Single-Family	1.00	\$79.76
021-700-023	12	Residential Single-Family	1.00	\$79.76
021-700-024	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-700-025	12	Residential Single-Family	1.00	\$79.76
021-700-026	12	Residential Single-Family	1.00	\$79.76
021-700-027	12	Residential Single-Family	1.00	\$79.76
021-700-028	12	Residential Single-Family	1.00	\$79.76
021-700-029	12	Residential Single-Family	1.00	\$79.76
021-700-030	12	Residential Single-Family	1.00	\$79.76
021-700-031	12	Residential Single-Family	1.00	\$79.76
021-700-032	12	Residential Single-Family	1.00	\$79.76
021-700-033	12	Residential Single-Family	1.00	\$79.76
021-700-034	12	Residential Single-Family	1.00	\$79.76
021-700-035	12	Residential Single-Family	1.00	\$79.76
021-700-036	12	Residential Single-Family	1.00	\$79.76
021-700-037	12	Residential Single-Family	1.00	\$79.76
021-700-038	12	Residential Single-Family	1.00	\$79.76
021-700-039	12	Residential Single-Family	1.00	\$79.76
021-700-040	12	Residential Single-Family	1.00	\$79.76
021-700-041	12	Residential Single-Family	1.00	\$79.76
021-700-042	12	Residential Single-Family	1.00	\$79.76
021-700-043	12	Residential Single-Family	1.00	\$79.76
021-700-044	12	Residential Single-Family	1.00	\$79.76
021-700-046	12	Residential Single-Family	1.00	\$79.76
021-700-047	12	Residential Single-Family	1.00	\$79.76
021-700-048	12	Residential Single-Family	1.00	\$79.76
021-700-049	12	Residential Single-Family	1.00	\$79.76
021-700-050	12	Residential Single-Family	1.00	\$79.76
021-700-051	12	Residential Single-Family	1.00	\$79.76
021-710-001	12	Residential Single-Family	1.00	\$79.76
021-710-002	12	Residential Single-Family	1.00	\$79.76
021-710-003	12	Residential Single-Family	1.00	\$79.76
021-710-004	12	Residential Single-Family	1.00	\$79.76
021-710-005	12	Residential Single-Family	1.00	\$79.76
021-710-006	12	Residential Single-Family	1.00	\$79.76
021-710-007	12	Residential Single-Family	1.00	\$79.76
021-710-008	12	Residential Single-Family	1.00	\$79.76
021-710-009	12	Residential Single-Family	1.00	\$79.76
021-710-010	12	Residential Single-Family	1.00	\$79.76
021-710-011	12	Residential Single-Family	1.00	\$79.76
021-710-012	12	Residential Single-Family	1.00	\$79.76
021-710-013	12	Residential Single-Family	1.00	\$79.76
021-710-014	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-710-015	12	Residential Single-Family	1.00	\$79.76
021-710-016	12	Residential Single-Family	1.00	\$79.76
021-710-017	12	Residential Single-Family	1.00	\$79.76
021-710-018	12	Residential Single-Family	1.00	\$79.76
021-710-019	12	Residential Single-Family	1.00	\$79.76
021-710-020	12	Residential Single-Family	1.00	\$79.76
021-710-021	12	Residential Single-Family	1.00	\$79.76
021-710-022	12	Residential Single-Family	1.00	\$79.76
021-710-023	12	Residential Single-Family	1.00	\$79.76
021-710-024	12	Residential Single-Family	1.00	\$79.76
021-710-025	12	Residential Single-Family	1.00	\$79.76
021-710-026	12	Residential Single-Family	1.00	\$79.76
021-710-027	12	Residential Single-Family	1.00	\$79.76
021-710-028	12	Residential Single-Family	1.00	\$79.76
021-710-029	12	Residential Single-Family	1.00	\$79.76
021-710-030	12	Residential Single-Family	1.00	\$79.76
021-710-031	12	Residential Single-Family	1.00	\$79.76
021-710-032	12	Residential Single-Family	1.00	\$79.76
021-710-033	12	Residential Single-Family	1.00	\$79.76
021-710-034	12	Residential Single-Family	1.00	\$79.76
021-710-035	12	Residential Single-Family	1.00	\$79.76
021-710-036	12	Residential Single-Family	1.00	\$79.76
021-710-037	12	Residential Single-Family	1.00	\$79.76
021-710-038	12	Residential Single-Family	1.00	\$79.76
021-710-039	12	Residential Single-Family	1.00	\$79.76
021-710-040	12	Residential Single-Family	1.00	\$79.76
021-710-041	12	Residential Single-Family	1.00	\$79.76
021-710-042	12	Residential Single-Family	1.00	\$79.76
021-710-043	12	Exempt	-	\$0.00
021-720-001	12	Residential Single-Family	1.00	\$79.76
021-720-002	12	Residential Single-Family	1.00	\$79.76
021-720-003	12	Residential Single-Family	1.00	\$79.76
021-720-004	12	Residential Single-Family	1.00	\$79.76
021-720-005	12	Residential Single-Family	1.00	\$79.76
021-720-006	12	Residential Single-Family	1.00	\$79.76
021-720-007	12	Residential Single-Family	1.00	\$79.76
021-720-008	12	Residential Single-Family	1.00	\$79.76
021-720-009	12	Residential Single-Family	1.00	\$79.76
021-720-010	12	Residential Single-Family	1.00	\$79.76
021-720-011	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-720-012	12	Residential Single-Family	1.00	\$79.76
021-720-013	12	Residential Single-Family	1.00	\$79.76
021-720-014	12	Residential Single-Family	1.00	\$79.76
021-720-015	12	Residential Single-Family	1.00	\$79.76
021-720-016	12	Residential Single-Family	1.00	\$79.76
021-720-017	12	Residential Single-Family	1.00	\$79.76
021-720-018	12	Residential Single-Family	1.00	\$79.76
021-720-019	12	Residential Single-Family	1.00	\$79.76
021-720-020	12	Residential Single-Family	1.00	\$79.76
021-720-021	12	Exempt	-	\$0.00
021-730-001	12	Residential Single-Family	1.00	\$79.76
021-730-002	12	Residential Single-Family	1.00	\$79.76
021-730-003	12	Residential Single-Family	1.00	\$79.76
021-730-004	12	Residential Single-Family	1.00	\$79.76
021-730-005	12	Residential Single-Family	1.00	\$79.76
021-730-006	12	Residential Single-Family	1.00	\$79.76
021-730-007	12	Residential Single-Family	1.00	\$79.76
021-730-008	12	Residential Single-Family	1.00	\$79.76
021-730-009	12	Residential Single-Family	1.00	\$79.76
021-730-010	12	Residential Single-Family	1.00	\$79.76
021-730-011	12	Residential Single-Family	1.00	\$79.76
021-730-012	12	Residential Single-Family	1.00	\$79.76
021-730-013	12	Residential Single-Family	1.00	\$79.76
021-730-014	12	Residential Single-Family	1.00	\$79.76
021-730-015	12	Residential Single-Family	1.00	\$79.76
021-730-016	12	Residential Single-Family	1.00	\$79.76
021-730-017	12	Residential Single-Family	1.00	\$79.76
021-730-018	12	Residential Single-Family	1.00	\$79.76
021-730-019	12	Residential Single-Family	1.00	\$79.76
021-730-020	12	Residential Single-Family	1.00	\$79.76
021-730-021	12	Residential Single-Family	1.00	\$79.76
021-730-022	12	Residential Single-Family	1.00	\$79.76
021-730-023	12	Residential Single-Family	1.00	\$79.76
021-730-024	12	Residential Single-Family	1.00	\$79.76
021-730-025	12	Residential Single-Family	1.00	\$79.76
021-730-026	12	Residential Single-Family	1.00	\$79.76
021-730-027	12	Residential Single-Family	1.00	\$79.76
021-730-028	12	Residential Single-Family	1.00	\$79.76
021-730-029	12	Residential Single-Family	1.00	\$79.76
021-730-030	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-730-031	12	Residential Single-Family	1.00	\$79.76
021-730-032	12	Residential Single-Family	1.00	\$79.76
021-730-033	12	Residential Single-Family	1.00	\$79.76
021-730-034	12	Residential Single-Family	1.00	\$79.76
021-730-035	12	Residential Single-Family	1.00	\$79.76
021-730-036	12	Residential Single-Family	1.00	\$79.76
021-730-037	12	Residential Single-Family	1.00	\$79.76
021-730-038	12	Residential Single-Family	1.00	\$79.76
021-730-039	12	Residential Single-Family	1.00	\$79.76
021-730-040	12	Residential Single-Family	1.00	\$79.76
021-730-041	12	Residential Single-Family	1.00	\$79.76
021-730-042	12	Residential Single-Family	1.00	\$79.76
021-730-043	12	Residential Single-Family	1.00	\$79.76
021-730-044	12	Residential Single-Family	1.00	\$79.76
021-730-045	12	Residential Single-Family	1.00	\$79.76
021-730-046	12	Residential Single-Family	1.00	\$79.76
021-730-047	12	Residential Single-Family	1.00	\$79.76
021-730-048	12	Residential Single-Family	1.00	\$79.76
021-730-049	12	Exempt	-	\$0.00
021-730-050	12	Exempt	-	\$0.00
021-730-051	12	Exempt	-	\$0.00
021-740-001	12	Residential Single-Family	1.00	\$79.76
021-740-002	12	Residential Single-Family	1.00	\$79.76
021-740-003	12	Residential Single-Family	1.00	\$79.76
021-740-004	12	Residential Single-Family	1.00	\$79.76
021-740-005	12	Residential Single-Family	1.00	\$79.76
021-740-006	12	Residential Single-Family	1.00	\$79.76
021-740-007	12	Residential Single-Family	1.00	\$79.76
021-740-008	12	Residential Single-Family	1.00	\$79.76
021-740-009	12	Residential Single-Family	1.00	\$79.76
021-740-010	12	Residential Single-Family	1.00	\$79.76
021-740-011	12	Residential Single-Family	1.00	\$79.76
021-740-012	12	Residential Single-Family	1.00	\$79.76
021-740-013	12	Residential Single-Family	1.00	\$79.76
021-740-014	12	Residential Single-Family	1.00	\$79.76
021-740-015	12	Residential Single-Family	1.00	\$79.76
021-740-016	12	Residential Single-Family	1.00	\$79.76
021-740-017	12	Residential Single-Family	1.00	\$79.76
021-740-018	12	Residential Single-Family	1.00	\$79.76
021-740-019	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-740-020	12	Residential Single-Family	1.00	\$79.76
021-740-021	12	Residential Single-Family	1.00	\$79.76
021-740-022	12	Residential Single-Family	1.00	\$79.76
021-740-023	12	Residential Single-Family	1.00	\$79.76
021-740-024	12	Residential Single-Family	1.00	\$79.76
021-740-025	12	Residential Single-Family	1.00	\$79.76
021-740-026	12	Residential Single-Family	1.00	\$79.76
021-740-027	12	Residential Single-Family	1.00	\$79.76
021-740-028	12	Residential Single-Family	1.00	\$79.76
021-740-029	12	Residential Single-Family	1.00	\$79.76
021-740-030	12	Residential Single-Family	1.00	\$79.76
021-740-031	12	Residential Single-Family	1.00	\$79.76
021-740-032	12	Residential Single-Family	1.00	\$79.76
021-740-033	12	Residential Single-Family	1.00	\$79.76
021-740-034	12	Residential Single-Family	1.00	\$79.76
021-740-035	12	Residential Single-Family	1.00	\$79.76
021-740-036	12	Residential Single-Family	1.00	\$79.76
021-740-037	12	Residential Single-Family	1.00	\$79.76
021-740-038	12	Residential Single-Family	1.00	\$79.76
021-740-039	12	Residential Single-Family	1.00	\$79.76
021-740-040	12	Residential Single-Family	1.00	\$79.76
021-740-041	12	Residential Single-Family	1.00	\$79.76
021-740-042	12	Residential Single-Family	1.00	\$79.76
021-740-043	12	Residential Single-Family	1.00	\$79.76
021-740-044	12	Residential Single-Family	1.00	\$79.76
021-740-045	12	Residential Single-Family	1.00	\$79.76
021-740-046	12	Residential Single-Family	1.00	\$79.76
021-740-047	12	Residential Single-Family	1.00	\$79.76
021-740-048	12	Residential Single-Family	1.00	\$79.76
021-740-049	12	Residential Single-Family	1.00	\$79.76
021-740-050	12	Residential Single-Family	1.00	\$79.76
021-740-051	12	Residential Single-Family	1.00	\$79.76
021-740-052	12	Residential Single-Family	1.00	\$79.76
021-750-001	12	Exempt	-	\$0.00
021-750-002	12	Residential Single-Family	1.00	\$79.76
021-750-003	12	Residential Single-Family	1.00	\$79.76
021-750-004	12	Residential Single-Family	1.00	\$79.76
021-750-005	12	Residential Single-Family	1.00	\$79.76
021-750-006	12	Residential Single-Family	1.00	\$79.76
021-750-007	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-750-008	12	Residential Single-Family	1.00	\$79.76
021-750-009	12	Residential Single-Family	1.00	\$79.76
021-750-010	12	Residential Single-Family	1.00	\$79.76
021-750-011	12	Residential Single-Family	1.00	\$79.76
021-750-012	12	Residential Single-Family	1.00	\$79.76
021-750-013	12	Residential Single-Family	1.00	\$79.76
021-750-014	12	Residential Single-Family	1.00	\$79.76
021-750-015	12	Residential Single-Family	1.00	\$79.76
021-750-016	12	Residential Single-Family	1.00	\$79.76
021-750-017	12	Residential Single-Family	1.00	\$79.76
021-750-018	12	Residential Single-Family	1.00	\$79.76
021-750-019	12	Residential Single-Family	1.00	\$79.76
021-750-020	12	Residential Single-Family	1.00	\$79.76
021-750-021	12	Residential Single-Family	1.00	\$79.76
021-750-022	12	Exempt	-	\$0.00
021-750-023	12	Exempt	-	\$0.00
021-750-024	12	Residential Single-Family	1.00	\$79.76
021-750-025	12	Residential Single-Family	1.00	\$79.76
021-750-026	12	Residential Single-Family	1.00	\$79.76
021-750-027	12	Residential Single-Family	1.00	\$79.76
021-750-028	12	Residential Single-Family	1.00	\$79.76
021-750-029	12	Residential Single-Family	1.00	\$79.76
021-750-030	12	Residential Single-Family	1.00	\$79.76
021-750-031	12	Residential Single-Family	1.00	\$79.76
021-750-032	12	Residential Single-Family	1.00	\$79.76
021-750-033	12	Residential Single-Family	1.00	\$79.76
021-750-034	12	Residential Single-Family	1.00	\$79.76
021-750-035	12	Residential Single-Family	1.00	\$79.76
021-750-036	12	Residential Single-Family	1.00	\$79.76
021-750-037	12	Residential Single-Family	1.00	\$79.76
021-750-038	12	Residential Single-Family	1.00	\$79.76
021-750-039	12	Residential Single-Family	1.00	\$79.76
021-750-040	12	Residential Single-Family	1.00	\$79.76
021-750-041	12	Residential Single-Family	1.00	\$79.76
021-750-042	12	Residential Single-Family	1.00	\$79.76
021-750-043	12	Residential Single-Family	1.00	\$79.76
021-750-044	12	Residential Single-Family	1.00	\$79.76
021-750-045	12	Residential Single-Family	1.00	\$79.76
021-750-046	12	Residential Single-Family	1.00	\$79.76
021-750-047	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-750-048	12	Residential Single-Family	1.00	\$79.76
021-750-049	12	Residential Single-Family	1.00	\$79.76
021-750-050	12	Residential Single-Family	1.00	\$79.76
021-750-051	12	Residential Single-Family	1.00	\$79.76
021-750-052	12	Residential Single-Family	1.00	\$79.76
021-750-053	12	Residential Single-Family	1.00	\$79.76
021-750-054	12	Residential Single-Family	1.00	\$79.76
021-750-055	12	Residential Single-Family	1.00	\$79.76
021-750-056	12	Residential Single-Family	1.00	\$79.76
021-750-057	12	Residential Single-Family	1.00	\$79.76
021-750-058	12	Residential Single-Family	1.00	\$79.76
021-750-059	12	Residential Single-Family	1.00	\$79.76
021-750-060	12	Residential Single-Family	1.00	\$79.76
021-750-061	12	Residential Single-Family	1.00	\$79.76
021-750-062	12	Residential Single-Family	1.00	\$79.76
021-750-063	12	Residential Single-Family	1.00	\$79.76
021-750-064	12	Residential Single-Family	1.00	\$79.76
021-750-065	12	Residential Single-Family	1.00	\$79.76
021-750-066	12	Residential Single-Family	1.00	\$79.76
021-750-067	12	Residential Single-Family	1.00	\$79.76
021-750-068	12	Residential Single-Family	1.00	\$79.76
021-750-069	12	Residential Single-Family	1.00	\$79.76
021-750-070	12	Residential Single-Family	1.00	\$79.76
021-750-071	12	Residential Single-Family	1.00	\$79.76
021-750-072	12	Residential Single-Family	1.00	\$79.76
021-750-073	12	Residential Single-Family	1.00	\$79.76
021-750-074	12	Residential Single-Family	1.00	\$79.76
021-750-075	12	Residential Single-Family	1.00	\$79.76
021-750-076	12	Residential Single-Family	1.00	\$79.76
021-750-077	12	Residential Single-Family	1.00	\$79.76
021-750-078	12	Residential Single-Family	1.00	\$79.76
021-750-079	12	Residential Single-Family	1.00	\$79.76
021-750-080	12	Residential Single-Family	1.00	\$79.76
021-750-081	12	Residential Single-Family	1.00	\$79.76
021-750-082	12	Residential Single-Family	1.00	\$79.76
021-750-083	12	Residential Single-Family	1.00	\$79.76
021-750-084	12	Residential Single-Family	1.00	\$79.76
021-760-001	12	Residential Single-Family	1.00	\$79.76
021-760-002	12	Residential Single-Family	1.00	\$79.76
021-760-003	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-760-004	12	Residential Single-Family	1.00	\$79.76
021-760-005	12	Residential Single-Family	1.00	\$79.76
021-760-006	12	Residential Single-Family	1.00	\$79.76
021-760-007	12	Residential Single-Family	1.00	\$79.76
021-760-008	12	Residential Single-Family	1.00	\$79.76
021-760-009	12	Residential Single-Family	1.00	\$79.76
021-760-010	12	Residential Single-Family	1.00	\$79.76
021-760-011	12	Residential Single-Family	1.00	\$79.76
021-760-012	12	Residential Single-Family	1.00	\$79.76
021-760-013	12	Residential Single-Family	1.00	\$79.76
021-760-014	12	Residential Single-Family	1.00	\$79.76
021-760-015	12	Residential Single-Family	1.00	\$79.76
021-760-016	12	Residential Single-Family	1.00	\$79.76
021-760-017	12	Residential Single-Family	1.00	\$79.76
021-760-018	12	Residential Single-Family	1.00	\$79.76
021-760-019	12	Residential Single-Family	1.00	\$79.76
021-760-020	12	Residential Single-Family	1.00	\$79.76
021-760-021	12	Residential Single-Family	1.00	\$79.76
021-760-022	12	Residential Single-Family	1.00	\$79.76
021-760-023	12	Residential Single-Family	1.00	\$79.76
021-760-024	12	Residential Single-Family	1.00	\$79.76
021-760-025	12	Residential Single-Family	1.00	\$79.76
021-760-026	12	Residential Single-Family	1.00	\$79.76
021-760-027	12	Residential Single-Family	1.00	\$79.76
021-760-028	12	Residential Single-Family	1.00	\$79.76
021-760-029	12	Residential Single-Family	1.00	\$79.76
021-760-030	12	Residential Single-Family	1.00	\$79.76
021-760-031	12	Residential Single-Family	1.00	\$79.76
021-760-032	12	Residential Single-Family	1.00	\$79.76
021-760-033	12	Residential Single-Family	1.00	\$79.76
021-760-034	12	Residential Single-Family	1.00	\$79.76
021-760-035	12	Residential Single-Family	1.00	\$79.76
021-760-036	12	Residential Single-Family	1.00	\$79.76
021-760-037	12	Residential Single-Family	1.00	\$79.76
021-760-038	12	Residential Single-Family	1.00	\$79.76
021-760-039	12	Residential Single-Family	1.00	\$79.76
021-760-040	12	Residential Single-Family	1.00	\$79.76
021-760-041	12	Residential Single-Family	1.00	\$79.76
021-760-042	12	Residential Single-Family	1.00	\$79.76
021-760-043	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-760-044	12	Residential Single-Family	1.00	\$79.76
021-760-045	12	Residential Single-Family	1.00	\$79.76
021-760-046	12	Residential Single-Family	1.00	\$79.76
021-760-047	12	Residential Single-Family	1.00	\$79.76
021-760-048	12	Residential Single-Family	1.00	\$79.76
021-760-049	12	Residential Single-Family	1.00	\$79.76
021-760-050	12	Residential Single-Family	1.00	\$79.76
021-760-051	12	Residential Single-Family	1.00	\$79.76
021-770-001	12	Residential Single-Family	1.00	\$79.76
021-770-002	12	Residential Single-Family	1.00	\$79.76
021-770-003	12	Residential Single-Family	1.00	\$79.76
021-770-004	12	Residential Single-Family	1.00	\$79.76
021-770-005	12	Residential Single-Family	1.00	\$79.76
021-770-006	12	Residential Single-Family	1.00	\$79.76
021-770-007	12	Residential Single-Family	1.00	\$79.76
021-770-008	12	Residential Single-Family	1.00	\$79.76
021-770-009	12	Residential Single-Family	1.00	\$79.76
021-770-010	12	Residential Single-Family	1.00	\$79.76
021-770-011	12	Residential Single-Family	1.00	\$79.76
021-770-012	12	Residential Single-Family	1.00	\$79.76
021-770-013	12	Residential Single-Family	1.00	\$79.76
021-770-014	12	Residential Single-Family	1.00	\$79.76
021-770-015	12	Residential Single-Family	1.00	\$79.76
021-770-016	12	Residential Single-Family	1.00	\$79.76
021-770-017	12	Residential Single-Family	1.00	\$79.76
021-770-018	12	Residential Single-Family	1.00	\$79.76
021-770-019	12	Residential Single-Family	1.00	\$79.76
021-770-020	12	Residential Single-Family	1.00	\$79.76
021-770-021	12	Residential Single-Family	1.00	\$79.76
021-770-022	12	Residential Single-Family	1.00	\$79.76
021-770-023	12	Residential Single-Family	1.00	\$79.76
021-770-024	12	Residential Single-Family	1.00	\$79.76
021-770-025	12	Residential Single-Family	1.00	\$79.76
021-770-026	12	Residential Single-Family	1.00	\$79.76
021-770-027	12	Residential Single-Family	1.00	\$79.76
021-770-028	12	Residential Single-Family	1.00	\$79.76
021-770-029	12	Residential Single-Family	1.00	\$79.76
021-770-030	12	Residential Single-Family	1.00	\$79.76
021-770-031	12	Residential Single-Family	1.00	\$79.76
021-770-032	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-770-033	12	Residential Single-Family	1.00	\$79.76
021-770-034	12	Residential Single-Family	1.00	\$79.76
021-770-035	12	Residential Single-Family	1.00	\$79.76
021-770-036	12	Residential Single-Family	1.00	\$79.76
021-770-037	12	Residential Single-Family	1.00	\$79.76
021-770-038	12	Residential Single-Family	1.00	\$79.76
021-770-039	12	Residential Single-Family	1.00	\$79.76
021-770-040	12	Residential Single-Family	1.00	\$79.76
021-770-041	12	Residential Single-Family	1.00	\$79.76
021-770-042	12	Residential Single-Family	1.00	\$79.76
021-770-043	12	Residential Single-Family	1.00	\$79.76
021-770-044	12	Residential Single-Family	1.00	\$79.76
021-770-045	12	Residential Single-Family	1.00	\$79.76
021-770-046	12	Residential Single-Family	1.00	\$79.76
021-770-047	12	Residential Single-Family	1.00	\$79.76
021-770-048	12	Residential Single-Family	1.00	\$79.76
021-770-049	12	Residential Single-Family	1.00	\$79.76
021-770-050	12	Residential Single-Family	1.00	\$79.76
021-770-051	12	Residential Single-Family	1.00	\$79.76
021-770-052	12	Residential Single-Family	1.00	\$79.76
021-770-053	12	Residential Single-Family	1.00	\$79.76
021-770-054	12	Residential Single-Family	1.00	\$79.76
021-770-055	12	Residential Single-Family	1.00	\$79.76
021-770-056	12	Residential Single-Family	1.00	\$79.76
021-770-057	12	Residential Single-Family	1.00	\$79.76
021-770-058	12	Residential Single-Family	1.00	\$79.76
021-770-059	12	Residential Single-Family	1.00	\$79.76
021-770-060	12	Exempt	-	\$0.00
021-770-061	12	Exempt	-	\$0.00
023-540-001	12	Residential Single-Family	1.00	\$79.76
023-540-002	12	Residential Single-Family	1.00	\$79.76
023-540-003	12	Residential Single-Family	1.00	\$79.76
023-540-004	12	Residential Single-Family	1.00	\$79.76
023-540-005	12	Residential Single-Family	1.00	\$79.76
023-540-006	12	Residential Single-Family	1.00	\$79.76
023-540-007	12	Residential Single-Family	1.00	\$79.76
023-540-008	12	Residential Single-Family	1.00	\$79.76
023-540-009	12	Residential Single-Family	1.00	\$79.76
023-540-010	12	Residential Single-Family	1.00	\$79.76
023-540-011	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-540-012	12	Residential Single-Family	1.00	\$79.76
023-540-013	12	Exempt	-	\$0.00
023-540-014	12	Exempt	-	\$0.00
023-540-015	12	Residential Single-Family	1.00	\$79.76
023-540-016	12	Residential Single-Family	1.00	\$79.76
023-540-017	12	Residential Single-Family	1.00	\$79.76
023-540-018	12	Residential Single-Family	1.00	\$79.76
023-540-019	12	Residential Single-Family	1.00	\$79.76
023-540-020	12	Residential Single-Family	1.00	\$79.76
023-540-021	12	Residential Single-Family	1.00	\$79.76
023-540-022	12	Residential Single-Family	1.00	\$79.76
023-540-023	12	Residential Single-Family	1.00	\$79.76
023-540-024	12	Residential Single-Family	1.00	\$79.76
023-540-025	12	Residential Single-Family	1.00	\$79.76
023-540-026	12	Residential Single-Family	1.00	\$79.76
023-540-027	12	Residential Single-Family	1.00	\$79.76
023-540-028	12	Exempt	-	\$0.00
023-540-029	12	Exempt	-	\$0.00
023-540-030	12	Exempt	-	\$0.00
023-540-031	12	Residential Single-Family	1.00	\$79.76
023-540-032	12	Residential Single-Family	1.00	\$79.76
023-540-033	12	Residential Single-Family	1.00	\$79.76
023-540-034	12	Residential Single-Family	1.00	\$79.76
023-540-035	12	Residential Single-Family	1.00	\$79.76
023-540-036	12	Residential Single-Family	1.00	\$79.76
023-540-037	12	Residential Single-Family	1.00	\$79.76
023-540-038	12	Residential Single-Family	1.00	\$79.76
023-540-039	12	Residential Single-Family	1.00	\$79.76
023-540-040	12	Residential Single-Family	1.00	\$79.76
023-540-041	12	Residential Single-Family	1.00	\$79.76
023-540-042	12	Residential Single-Family	1.00	\$79.76
023-540-043	12	Residential Single-Family	1.00	\$79.76
023-540-044	12	Residential Single-Family	1.00	\$79.76
023-540-045	12	Residential Single-Family	1.00	\$79.76
023-540-046	12	Residential Single-Family	1.00	\$79.76
023-540-047	12	Residential Single-Family	1.00	\$79.76
023-540-048	12	Residential Single-Family	1.00	\$79.76
023-540-049	12	Residential Single-Family	1.00	\$79.76
023-540-050	12	Residential Single-Family	1.00	\$79.76
023-540-051	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-540-052	12	Residential Single-Family	1.00	\$79.76
023-540-053	12	Residential Single-Family	1.00	\$79.76
023-540-054	12	Residential Single-Family	1.00	\$79.76
023-540-055	12	Residential Single-Family	1.00	\$79.76
023-540-056	12	Residential Single-Family	1.00	\$79.76
023-540-057	12	Residential Single-Family	1.00	\$79.76
023-540-058	12	Residential Single-Family	1.00	\$79.76
023-540-059	12	Residential Single-Family	1.00	\$79.76
023-540-060	12	Residential Single-Family	1.00	\$79.76
023-540-061	12	Residential Single-Family	1.00	\$79.76
023-540-062	12	Residential Single-Family	1.00	\$79.76
023-540-063	12	Residential Single-Family	1.00	\$79.76
023-540-064	12	Residential Single-Family	1.00	\$79.76
023-540-065	12	Residential Single-Family	1.00	\$79.76
023-540-066	12	Residential Single-Family	1.00	\$79.76
023-540-067	12	Residential Single-Family	1.00	\$79.76
023-540-068	12	Residential Single-Family	1.00	\$79.76
023-540-069	12	Residential Single-Family	1.00	\$79.76
023-540-070	12	Residential Single-Family	1.00	\$79.76
023-540-071	12	Residential Single-Family	1.00	\$79.76
023-540-072	12	Residential Single-Family	1.00	\$79.76
023-540-073	12	Residential Single-Family	1.00	\$79.76
023-540-074	12	Residential Single-Family	1.00	\$79.76
023-540-075	12	Residential Single-Family	1.00	\$79.76
023-540-076	12	Residential Single-Family	1.00	\$79.76
023-540-077	12	Residential Single-Family	1.00	\$79.76
023-540-078	12	Residential Single-Family	1.00	\$79.76
023-540-079	12	Residential Single-Family	1.00	\$79.76
023-540-080	12	Residential Single-Family	1.00	\$79.76
023-540-081	12	Residential Single-Family	1.00	\$79.76
023-540-082	12	Residential Single-Family	1.00	\$79.76
023-540-083	12	Residential Single-Family	1.00	\$79.76
023-540-084	12	Residential Single-Family	1.00	\$79.76
023-540-085	12	Residential Single-Family	1.00	\$79.76
023-540-086	12	Residential Single-Family	1.00	\$79.76
023-540-087	12	Residential Single-Family	1.00	\$79.76
023-540-088	12	Residential Single-Family	1.00	\$79.76
023-540-089	12	Residential Single-Family	1.00	\$79.76
023-540-090	12	Residential Single-Family	1.00	\$79.76
023-540-091	12	Residential Single-Family	1.00	\$79.76

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-540-092	12	Residential Single-Family	1.00	\$79.76
023-540-093	12	Residential Single-Family	1.00	\$79.76
023-540-094	12	Residential Single-Family	1.00	\$79.76
023-540-095	12	Residential Single-Family	1.00	\$79.76
023-540-096	12	Residential Single-Family	1.00	\$79.76
023-540-097	12	Residential Single-Family	1.00	\$79.76
023-540-098	12	Residential Single-Family	1.00	\$79.76
023-540-099	12	Residential Single-Family	1.00	\$79.76
023-540-100	12	Residential Single-Family	1.00	\$79.76
023-540-101	12	Residential Single-Family	1.00	\$79.76
023-540-102	12	Residential Single-Family	1.00	\$79.76
023-540-103	12	Residential Single-Family	1.00	\$79.76
023-540-104	12	Residential Single-Family	1.00	\$79.76
Totals			552.00	\$44,027.52

Zone 13 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-630-003	13	Residential Single-Family	1.00	\$150.00
021-630-004	13	Residential Single-Family	1.00	\$150.00
021-630-005	13	Residential Single-Family	1.00	\$150.00
021-630-006	13	Residential Single-Family	1.00	\$150.00
021-630-007	13	Residential Single-Family	1.00	\$150.00
021-630-008	13	Residential Single-Family	1.00	\$150.00
021-630-009	13	Residential Single-Family	1.00	\$150.00
021-630-010	13	Residential Single-Family	1.00	\$150.00
021-630-011	13	Residential Single-Family	1.00	\$150.00
021-630-012	13	Residential Single-Family	1.00	\$150.00
021-630-013	13	Residential Single-Family	1.00	\$150.00
021-630-014	13	Residential Single-Family	1.00	\$150.00
021-630-015	13	Residential Single-Family	1.00	\$150.00
021-630-016	13	Residential Single-Family	1.00	\$150.00
021-630-017	13	Residential Single-Family	1.00	\$150.00
021-630-018	13	Residential Single-Family	1.00	\$150.00
021-630-019	13	Residential Single-Family	1.00	\$150.00
021-630-020	13	Residential Single-Family	1.00	\$150.00

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-630-021	13	Residential Single-Family	1.00	\$150.00
021-630-022	13	Residential Single-Family	1.00	\$150.00
021-630-023	13	Residential Single-Family	1.00	\$150.00
021-630-024	13	Residential Single-Family	1.00	\$150.00
021-630-025	13	Residential Single-Family	1.00	\$150.00
021-630-026	13	Residential Single-Family	1.00	\$150.00
021-630-027	13	Residential Single-Family	1.00	\$150.00
021-630-028	13	Residential Single-Family	1.00	\$150.00
021-630-029	13	Residential Single-Family	1.00	\$150.00
021-630-030	13	Residential Single-Family	1.00	\$150.00
021-630-031	13	Residential Single-Family	1.00	\$150.00
021-630-032	13	Residential Single-Family	1.00	\$150.00
021-630-033	13	Residential Single-Family	1.00	\$150.00
021-630-034	13	Residential Single-Family	1.00	\$150.00
021-630-035	13	Residential Single-Family	1.00	\$150.00
021-630-036	13	Exempt	-	\$0.00
021-630-037	13	Exempt	-	\$0.00
021-630-038	13	Exempt	-	\$0.00
Totals			33.00	\$4,950.00

RESOLUTION NO. 2022-24

A RESOLUTION OF INTENTION TO LEVY AND COLLECT ANNUAL ASSESSMENTS WITHIN PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1 (PFMD), ZONES 1, 2, 3, 4, 5, 6, 7, 8, 9 AND 10 OF THE CITY OF LEMOORE

At a regular meeting of the City Council of the City of Lemoore, it was moved, seconded, and carried that the following Resolution be adopted:

1. It is the intention of the Council to order the levy and collection of assessments within Public Facilities Maintenance District No. 1 (“PFMD”), Zones 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 of the City of Lemoore for fiscal year 2021-2022, under the authority of Chapter 10 of Title 7 of the Lemoore Municipal Code, as enacted by Ordinance No. 2006-01 (the “Ordinance”), and according to the procedures set forth in Proposition 218 Omnibus Implementation Act (Government Code Sections 53750-53753.5, inclusive) (the “Implementation Act”), Article XIII D of the California Constitution (“Proposition 218”) and, to the extent not inconsistent with the Ordinance, the procedures specified in the State Landscaping and Lighting Act of 1972 (Chapter 2 of Part 2 of Division 15 of the California Streets & Highways Code) (the “Landscaping & Lighting Act”).
2. The territories of PFMD Zones 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10 are comprised of various territories generally located on the attached vicinity map which is the real property particularly, distinctly and specially benefited and to be assessed for the maintenance, repair, operation and periodic replacement of the facilities and improvements generally described in Exhibit A attached hereto and by reference incorporated herein.
3. By Resolution 2019-03, adopted February 5, 2019, the Council ordered the annexation and inclusion of Zone 9 to address the nature, location, and extent of the improvements that provide special benefits to the parcels in the Zone.
4. By Resolution 2019-44, adopted November 5, 2019, the Council ordered the annexation and inclusion of Zone 10 to address the nature, location, and extent of the improvements that provide special benefits to the parcels in the Zone.
5. Willdan Financial Services has prepared and filed with the Clerk of the City of Lemoore a report labeled Engineer’s Report of the City of Lemoore Public Facilities Maintenance District No. 1, dated May 23, 2022 to which reference is hereby made for a description of the existing improvements, the boundaries of the assessment district and the referenced zones therein, including the general nature, location and extent of the facilities and improvements, and the proposed assessment upon assessable lots and parcels of land within PFMD Zone 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10. No substantial changes are proposed to be made in the existing facilities and improvements and no new facilities or improvements are proposed. The City Council intends to give final approval to the Engineer’s Report at the conclusion of the public hearing described in paragraph 4, subject to changes, if any, ordered by the City Council during or upon the conclusion of the hearing.

6. Notice is hereby given that the 5th day of July, 2022 at the hour of 7:30 p.m., or as soon thereafter as possible, in the regular meeting place of the City Council, Council Chambers, 429 C Street, Lemoore, California, is hereby fixed as the time and place for public hearing when and where all interested persons may be heard regarding the question of levy and collection of the proposed assessments in PFMD Zones 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 for fiscal year 2021-2022. At the hearing, any interested person shall be permitted to present written or oral testimony.
7. The City Clerk is hereby authorized and directed to give notice of the public hearing by publication of this Resolution in accordance with subdivision (a) of the Streets and Highways Code Section 22626.
8. 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 June 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

ATTEST:

APPROVED:

Marisa Avalos
City Clerk

Stuart Lyons
Mayor



City of Lemoore

Public Facilities Maintenance District No. 1

Engineer's Annual Report Fiscal Year 2022/2023

Intent Meeting: June 7, 2022

Public Hearing: June 21, 2022

CITY OF LEMOORE
711 W CINNAMON DRIVE
LEMOORE, CA 93245

MAY 2022

PREPARED BY

WILLDAN FINANCIAL SERVICES



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ENGINEER'S REPORT AFFIDAVIT

**City of Lemoore
Public Facilities Maintenance District No. 1
For
Fiscal Year 2022/2023**

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

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for the Public Facilities Maintenance District No. 1 in the City of Lemoore for Fiscal Year 2022/2023, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 23RD day of May, 2022.

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

By: Jim McGuire
Jim McGuire
Principal Consultant, Project Manager

By: Tyrone Peter
Tyrone Peter
PE # C 81888



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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") in order to fund in whole or in part the maintenance, operation, repair and periodic replacement of certain public improvements including landscaping, street lights, 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 street lights 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 lights, 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 Code, 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.

In Fiscal Year 2021/2022, the District was comprised of the following Zones and developments:

Zone 01 -- The Landing, Phases 1, 2, and 3

Zone 02 -- Liberty, Phases 1 and 2

Zone 03 -- Silva Estates, Phase 10

Zone 04 -- Parkview Estates / Heritage Park – Laredo

Zone 05 -- East Village Park/Aniston Place

Zone 06 -- Heritage Acres

Zone 07 -- Capistrano

Zone 08 -- Woodside

Zone 09 -- Lennar Homes

Zone 10 -- Energy Homes:

District Changes

For fiscal year 2022/2023 the landscaping along the south side of Legend Place and at the ends of the two cul-de-sacs (approximately 10,760 square feet of landscape area) has been incorporated into the Zone 06 -- Heritage Acres improvements. No other notable or substantial changes to the District and/or improvements have occurred since the adoption of the fiscal year 2021/2022 Annual Engineer's Report.

Report Content and Annual Proceedings

This Engineer's Annual Report (the "Report") has been prepared pursuant to the City Maintenance District Code and Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2022/2023. This Report outlines the District zone structure, improvements, and proposed assessments to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2022/2023. The annual assessments to be levied on properties within the District provide a source of funding for the continued operation, maintenance and servicing of the landscaping, parks, streetlights, street paving, and appurtenant facilities (improvements) to be provided by the District for the properties within each specified Zone for which properties in those respective Zones receive special benefits.

Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the authorized District improvements and based upon available revenues including assessment revenues, fund balances, general benefit contributions and any additional City contributions from available sources. 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 Code. 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 benefit.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Kings County Assessor's Office. The Kings 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.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council will by Resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to the City Maintenance District Code. The assessments as approved will be submitted to the Kings County Auditor/Controller to be included on the property tax roll for each parcel.

This Report consists of five (5) parts:

Part I

Plans and Specifications: This section contains a general description of the District, zones of benefit ("Zones"), and the improvements and services that provide special benefits to the parcels within the District. The improvements and appurtenant facilities that provide special benefits to the properties within the District and for which parcels are assessed may include, but not limited to local landscaping, neighborhood parks, street lights, street paving, sidewalks, curbs, gutters, and related amenities as well as associated operational and incidental expenses, and the collection of fund balances authorized by the City Maintenance District Code. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions, a visual depiction of the improvements is provided in the District Diagrams contained in Part IV of this Report. More detailed information regarding the specific plans and specifications associated with the District improvements in each Zone may be on file in the Public Works Department and by reference are made part of this Report.

Part II

Method of Apportionment: This section outlines the special and general benefits associated with the improvements to be provided within the District (Benefit Analysis), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section also outlines the method of calculating each property's proportional special benefit and the basis upon which the estimated special benefit costs has been apportioned to each parcel of land within the District. This method of apportionment is consistent with the previously approved and adopted method of apportionment for the District.

Part III

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

Part IV

District/Zone Diagrams: This section of the Report contains a series of diagrams showing the boundaries of the Zones within the District for Fiscal Year 2022/2023 which incorporate the parcels determined to receive special benefits from the District improvements. These diagrams also provide a visual depiction of the location of the improvements being maintained. The lines and dimensions of each lot, parcel, and subdivision of land contained in the Zone diagrams are inclusive of the parcels referenced in "Part V - Assessment Roll" of this Report and the corresponding County Assessor's Parcel Maps as they existed at the time this Report was prepared and shall incorporate 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 the District and Zones therein.

Part V

Assessment Rolls: The assessment amounts to be levied and collected in Fiscal Year 2022/2023 for each parcel is based on the parcel's calculated proportional special benefits as outlined in the Method of Apportionment (Part II of this Report) and the annual assessment rates established by the estimated budgets (Part III of this Report).

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.

Part I -- Plans and Specifications

The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of improvements that include but are not limited to local landscaping, neighborhood parks, 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 and services local improvements installed in connection with or would otherwise be necessary for the development of those properties and for the benefit of those lots or parcels. Improvements currently 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 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 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 paving on the local streets within each respective Zone that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, driveway approaches, walkways, delineation, signage or other facilities within the public street right of ways. The street paving program 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, and driveway approaches 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.

Most 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 of the street surfaces, curbs, gutters, driveway approaches, or walkways. 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, and also as needed, repair and replacement of small sections of street surfaces, or curbs and gutters to ensure the overall integrity of the streets, the District assessments are not intended to fund a full replacement or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters or driveway approaches. The costs of extensive replacement or reconstruction activities such as full or substantial replacement of curbs, gutters and driveway approaches 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 of Benefit

In accordance with the City Maintenance District Code and 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 benefits to properties within that Zone.

For Fiscal Year 2022/2023 the District is comprised of the following Zones and developments:

Zone 01 – The Landing:

Comprised of one hundred twelve (112) single-family residential parcels and three (3) exempt lettered lots within Tract No. 817 (The Landing, Phases 1 and 2).

Zone 02 – Liberty:

Comprised of two hundred forty-two (242) single-family residential parcels and eleven (11) exempt lettered lots within Tract No. 821 (Liberty, Phases 1 and 2).

Zone 03 – Silva Estates, Phase 10:

Comprised of seventy-four (74) single-family residential parcels and three (3) exempt lettered lots within Tract No. 838 (Silva Estates, Phase 10).

Zone 04 – Parkview Estates / Heritage Park - Laredo:

A total of ninety (90) residential lots comprised of the thirty-nine (39) single-family residential parcels within Tract No. 797 Phase 1 (Parkview Estates) and the fifty-one (51) single-family residential parcels within Tract No. 797 Phase 2 (Heritage Park - Laredo).

Zone 05 – East Village Park/Aniston Place:

A total of one hundred twenty (120) residential lots and four (4) exempt lettered lots which include the eighty-one (81) single-family residential parcels and three (3) lettered lots within Tract No. 791 (East Village Park) and the thirty-nine (39) single-family residential parcels and one (1) lettered lot within Tract No. 910 (Aniston Place).

Zone 06 – Heritage Acres:

Comprised of ninety-seven (97) single-family residential parcels within Tract No. 872 (Heritage Acres, Phases 1 and 2).

Zone 07 – Capistrano, Phase 5:

Comprised of twenty (20) single-family residential parcels within Tract No. 908 (Capistrano, Phase 5).

Zone 08 – Woodside:

Comprised of sixty-four (64) single-family residential parcels and two (2) exempt lettered lots within Tract No. 921 (Woodside).

Zone 09 – Lennar:

Comprised of eighty-seven (87) single-family residential parcels and two (2) exempt lettered lots and a currently exempt remainder lot (future development area) of Tract No. 920 (Lennar).

Zone 10 – Energy Homes:

Comprised of thirty-six (36) single-family residential parcels within Tract No. 839 (Energy Homes).

Description of Improvements

As authorized by the City Maintenance District Code, the improvements provided by the District and associated with each Zone incorporate various local landscaping, neighborhood parks, street lights, street paving, and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within the Zone. 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, curbs, gutters, 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.

For Fiscal Year 2022/2023 the District includes ten (10) designated Zones. The boundaries of each Zone are 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 that are or may be

associated within each Zone and for which parcels receive special benefits. A visual depiction of the location of the improvement areas and Zone boundaries are provided on the District Diagrams provided in Part IV of this Report.

The improvements listed for each Zone incorporate those improvements currently maintained within the Zone and/or improvements anticipated to be installed and maintained at build-out. It is not anticipated that all improvements associated with Zones 08, 09, or 10 will be installed and maintained by the District for the fiscal year, or the improvements may be maintained for only a portion of the fiscal year.

Zone 01 – The Landing

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 that includes the following:
 - 669 square feet of median landscaping (shrubs with trees) on Acacia Drive;
 - 833 square feet of median landscaping (shrubs with trees) on Atlantic Avenue;
 - 871 square feet of parkway landscaping (trees) on Atlantic Avenue;
 - 14,485 square feet of parkway and streetscape side-panel landscaping located on S 19Th Avenue, including approximately 4,073 square feet of turf with trees; and 10,412 square feet of shrubs with trees;
 - 15,131 square feet of park improvement area located on Augusta Drive. This park site generally includes 2,103 square feet of concrete or other hardscape surfaces; 2,870 square feet of shrubs and ground cover; and 10,158 square feet of turf with trees.
- Thirty-four (34) streetlights including:
 - 29 streetlights within the Zone located on, but not limited to: Acacia Drive, Atlantic Avenue, Augusta Drive, National Drive, Seminole Way, and Spyglass Drive;
 - 5 streetlights on the perimeter of the Zone located on S 19th Avenue.
- Approximately 219,254 square feet of pavement surface area within the Zone located on but not limited to Acacia Drive, Atlantic Avenue, Meadow Brook Way, National Drive, Seminole Way, and Spyglass Drive.

Zone 02 – Liberty

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 that includes the following:
 - 4,934 square feet of parkway and streetscape side-panel landscaping located on Cinnamon Drive, including approximately 3,571 square feet of turf with trees; and 1,363 square feet of shrubs with trees;
 - 1,392 square feet of streetscape landscaping (shrubs with trees) on Cinnamon Drive at American Avenue;
 - 429 square feet of streetscape landscaping (turf) on Cinnamon Drive at Arlington Place;

- 409 square feet of streetscape landscaping (turf) on Cinnamon Drive at Patriot Place;
 - 24,708 square feet of parkway and streetscape side-panel landscaping located on Liberty Drive, including approximately 11,810 square feet of turf with trees; and 12,898 square feet of shrubs with trees;
 - 1,644 square feet of streetscape landscaping (turf with trees) on Liberty Drive at Tranquility Court;
 - 7,789 square feet of parkway and streetscape side-panel landscaping located on N 19Th Avenue, including approximately 4,734 square feet of turf with trees; and 3,055 square feet of shrubs with trees;
 - 1,194 square feet of streetscape landscaping (turf with trees) on N 19Th Avenue at Tranquility Circle;
 - 12,810 square feet of parkway and streetscape side-panel landscaping located on W Hanford Armona Road, including approximately 5,512 square feet of turf with trees; and 7,298 square feet of shrubs with trees;
 - 58,507 square feet of park improvement area located on Constitution Avenue between Jubilee Circle and Fallenleaf Drive. This park site generally includes 6,612 square feet of concrete or other hardscape surfaces; 197 square feet of shrubs; and 51,698 square feet of turf with trees.
- Ninety-three (93) streetlights including:
- 58 streetlights within the Zone located on, but not limited to: American Avenue, Arlington Place, Avalon Drive, Clawson Way, Columbus Way, Constitution Avenue, Fallenleaf Drive, Freedom Drive, Jubilee Court, Liberty Way, Nation Way, Patriot Place, Privilege Way, Prosperity Drive, Revere Way, Tranquility Circle, and Tranquility Court;
 - 35 streetlights on the perimeter of the Zone located on: Cinnamon Drive, Liberty Drive, N 19th Avenue, and W Hanford Armona Road.
- Approximately 443,157 square feet of pavement surface area within the Zone located on but not limited to American Avenue, Arlington Place, Avalon Drive, Clawson Way, Columbus Way, Constitution Avenue, Fallenleaf Drive, Freedom Drive, Jubilee Circle, Liberation Way, Nation Way, Patriot Place, Privilege Way, Prosperity Drive, Revere Way, Tranquility Circle, and Tranquility Court.

Zone 03 – 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 parkway and streetscape side-panel landscaping located on Silverado Drive, which includes approximately 9,703 square feet of turf with trees; and 12,553 square feet of shrubs with trees.
- Twenty-six (26) streetlights including:
- 12 streetlights within the Zone located on, but not limited to: Big Sur Drive, Cayucos Street, and Morro Lane;
 - 14 streetlights on the perimeter of the Zone located on Acacia Drive and Silverado Drive.

- Approximately 129,688 square feet of pavement surface area within the Zone located on but not limited to Acacia Drive, Big Sur Drive, Cayucos Street, Morro Lane, and Santa Cruz Street.

Zone 04 – Parkview Estates / Heritage Park - Laredo

The properties within Zone 04, 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 195,599 square feet of pavement surface area within the Zone located on but not limited to 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).

Zone 05 – East Village Park/Aniston Place

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.
 - 15 streetlights within Tract No. 791 located on, but not limited to: Cantera Avenue, Firenze Street, Montego Way, Siena Way, and Visconti Street;
 - 7 streetlights within Tract No. 910 located on, but not limited to: Cantera Avenue, Portola Street, and Montego Way;
- Approximately 146,606 square feet of pavement surface area including 178,225 square feet within Tract No. 791 and 93,680 square feet within Tract No. 910 which collectively include Cantera Avenue, Firenze Street, Montego Way, Siena Way, Visconti Street, and Portola Street.

Zone 06 – Heritage Acres

The properties within Zone 06, proportionately share and receive special benefits from the maintenance, servicing, and operation of:

- Approximately 10,760 square feet of landscaping and/or related improvement areas that includes the following:
 - 1,571 square feet of parkway and streetscape side-panel landscaping (shrubs and trees) located on the southeast side of the eastern cul-de-sac on Legend Place;
 - 3,747 square feet of parkway and streetscape side-panel landscaping (shrubs and trees) located along the western cul-de-sac on Legend Place situated between Legend Place and the intersection of Daphne Lane and Legacy Drive;
 - 5,442 square feet of parkway side-panel landscaping (shrubs and trees) located on the south side of Legend Place between the two cul-de-sacs.
- Twenty-seven (27) streetlights within the Zone located on, but not limited to: Heirloom Way; Himalaya Lane; Legacy Drive; Tradition Drive; and Geneva Drive.
- Approximately 253,324 square feet of pavement surface area within the Zone located on but not limited to Geneva Drive, Heirloom Way, Himalaya Drive, Himalaya Lane, Legacy Drive, Legend Drive, and Tradition Drive.

Zone 07 – Capistrano, Phase 5

The properties within Zone 07, proportionately share and receive or will receive special benefits from the maintenance, servicing, and operation of:

- Approximately 5,070 square feet of parkway and streetscape side-panel landscaping on East Bush Street consisting of: 3,125 square feet of shrubs, plants, and/or ground cover with trees; and 1,945 square feet of turf with trees. These improvements and the costs associated with the maintenance and operation 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 are proportionately shared by properties within LLMD Zone 06.

- 73 square feet of entryway/corner landscaping in front of the block wall at the southeast corner of East Bush Street and Bush Place/Barcelona Drive. This improvement area and the costs associated with the maintenance and operation of the improvements is proportionately shared by properties within LLMD Zone 06.
- Eight (8) streetlights including:
 - Two (2) streetlights located on Bush place/Barcelona Drive directly adjacent to the perimeter of the development and one (1) street light at the southeast corner of East Bush Street and Bush Place. These three street lights also benefit properties within LLMD Zone 06 and are therefore partially funded by other revenue sources.
 - 5 streetlights within Tract 908 located on Tuscany Court;
- Approximately 20,792 square feet of pavement surface area located on Tuscany Court.

Zone 08 – Woodside

The properties within Zone 08, proportionately share and receive or will 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.
- 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 131,827 square feet of pavement surface area located on but not limited to Daphne Lane, Melbourne Way, Newcastle Street, and Sydney Way.

Zone 09 – Lennar

The properties within Zone 09, proportionately share and receive or will receive special benefits from the maintenance, servicing, and operation of:

- Approximately 28,193 square feet of perimeter streetscape landscaping:
 - 3,482 square feet of streetscape landscaping on the east side of Liberty Drive north of Hana Way, up to the northern lot line of lot 87 (designated as that part of Lot A within Phase 1 of Tract No. 920). This landscape area incorporates the area between the curb and sidewalk and the area between the sidewalk and residential property lines;
 - 482 square feet on the north side of Hana Way between Liberty Drive and Narwhal Avenue. This landscape area incorporates the area between the curb and sidewalk. The landscaping behind sidewalk (if any) will be privately maintained and is not a part of the Zone improvements;
 - 482 square feet on the south side of Hana Way between Liberty Drive and Narwhal Avenue. This landscape area incorporates the area between the curb and sidewalk. The landscaping behind sidewalk (if any) will be privately maintained and is not a part of the Zone improvements;

- 4,971 square feet on the east side of Liberty Drive south of Hana Way and north of Hanford-Armona Road (designated as part of Lot B). This landscape area incorporates the area between the curb and sidewalk and the area between the sidewalk and residential property lines;
- 18,776 square feet on the north side of Hanford-Armona Road from Liberty Drive, to the eastern boundary of Tract No. 920 which is also the eastern lot line of Lot 60 (designated as part of Lot B). This landscape area incorporates the area between the curb and sidewalk and the area between the sidewalk and residential property lines;
- 32,972 square foot neighborhood park site/greenbelt area to be installed on the east side of Obsidian Avenue as part of Phase 2. This area 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.
- 94,090 square foot drainage basin site to be installed to the east of the neighborhood park site/greenbelt area (east of Obsidian Avenue) as part of Phase 2. It is anticipated that approximately 20% of this area will be irrigated improvements and the remainder non-irrigated improvements.
- Twenty-four (24) streetlights including:
 - Nine (9) streetlights on the perimeter of Tract No. 920 Phase 1 located on Hanford-Armona Road (8 Lights) and on Liberty Drive (1 Light); and
 - Fifteen (15) streetlights within Tract No. 920 Phase 1 located on, but not limited to: Castellina Street, Fire Fall Avenue, Hana Way, Narwhal Avenue, Obsidian Avenue, Pisa Way, and Strada Street;
- Approximately 187,346 square feet of pavement surface area located on but not limited to the perimeter of the Zone including half of Hanford-Armona Road and Liberty Drive, and the internal streets of the Zone including Castellina Street, Fire Fall Avenue, Hana Way, Narwhal Avenue, Obsidian Avenue, Pisa Way, and Strada Street.

Note: The neighborhood park site/greenbelt area and drainage basin site improvements identified above will eventually be installed as part of Phase 2 of Tract No. 920, which is currently not a part of Zone 09. When those improvements are installed as part of Phase 2 of Tract No. 920, the cost of maintaining those improvements will be proportionately shared by the residential parcels in both phases of Tract No. 920. Likewise, the perimeter landscaping, street lighting, and pavement improvements being installed on Hanford-Armona Road and Liberty Drive as part of Tract No. 920 Phase 1, will proportionately benefit properties in both phases and the costs associated with those improvements will be proportionately shared by the residential parcels in both phase of Tract No. 920. However, when Phase 2 is developed, it is also anticipated that additional perimeter landscaping, street lighting, and pavement improvements will be installed and proportionately shared. Ultimately at build-out, all the Zone improvements installed as part of Phase 1 and Phase 2 of Tract No 920 will be proportionately shared by parcels in both phases.

Zone 10 – Energy Homes

The thirty-six residential properties within Zone 10, proportionately share and receive or will receive special benefits from the maintenance, servicing, and operation of:

- Approximately 10,611 square feet of landscaping and/or related improvement areas that includes:

- 1,361 square feet of median/entryway landscaping on Cabrillo Street at Vine Street, which is currently comprised of hardscape material and trees;
- 6,379 square feet of minimally maintained parkway and streetscape side-panel landscaping surrounding the drainage basin, including 1,725 square feet on Vine Street and 4,654 square feet on Cabrillo Street. This landscape area is comprised of turf and trees but is minimally maintained at present;
- 2,871 square feet of parkway and streetscape side-panel minimal landscaped area with trees Vine Street north of Cabrillo Street.

The special benefits and costs associate with the landscaping improvements listed above are allocated and shared by the parcels within Tract No. 656 (Zone No. 11 of Landscape and Lighting Maintenance District No. 1).

- The four (4) street lights on the west side of Vine Street, three north of Cabrillo Street and one south of Cabrillo Street which serves as the entryway to Tract 839 and Tract 656. The special benefits associate with these four street lights are shared by the parcels within Tract No. 656 (Zone No. 11 of Landscape and Lighting Maintenance District No. 1) and PFMD Zone No. 10 is proportionately allocated the special benefit cost to operate and maintain these four street lights.

In addition to the above shared improvements, the 36 single-family residential parcels within Tract No. 839 (PFMD Zone No. 10) will proportionately share and receive special benefit from the maintenance, servicing, and operation of:

- The eight (8) local street lights within Tract 839 located on Aliso Street, Otero Street, Lazo Court, and Cabrillo Street.
- Approximately 63,386 square feet of pavement surface area located on Aliso Street, Otero Street, Lazo Court, and Cabrillo Street within Tract 839.

Part II -- Method of Apportionment

Legislative Requirements for Assessments

The costs of the proposed improvements for Fiscal Year 2022/2023 have been identified and allocated to properties within the District based on special benefit, consistent with the provisions of the City Maintenance District Code, 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 for which properties may be assessed are identified as local landscaping, neighborhood parks, street lights, street paving, and 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 California Constitution

In addition to the provisions of the City Maintenance District Code, 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 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, 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. Likewise, in some of the zones, the landscaped areas may include green space areas (neighborhood parks, greenbelts, open space 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. These green space areas may also provide a greater opportunity for recreation. Thus, 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 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 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. For most agencies, the cost to provide this baseline level of service for flat/moderately-sloped street landscaped areas is less than \$560 per acre (approximately \$0.01285 per square foot) including medians, parkway and streetscape side panels; less than \$448 per acre (approximately \$0.01028 per square foot) for non-street public areas such as parks, greenbelts, and trail areas; and less than \$224 per acre (approximately \$0.00514 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. The cost 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 \$0.01349 per square foot (\$0.01285 +5%) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01080 per square foot (\$0.01028 +5%) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of

\$0.00540 per square foot (\$0.00514 +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 parcels served by the District, for the purposes of this Report we assume these types of benefits to be general benefits, albeit general benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures for Local Landscaping Zone improvements. Therefore, the costs associated with these indirect or incidental general benefits has been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for 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 for each Zone (Part III of this Report) as the "General Benefit Expenses (City Funded)".

Street Lighting General Benefit

Collectively, there are a total of 289.50 streetlights to be operated and maintained through the District of which approximately 30% of those lights (27.8%) 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, these 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 street lights does not exceed 8% of the direct annual operating expenses for all combined residential streetlights. The following table provides a summary of the proportional general benefit costs (amount not to be assessed as special benefit) for each of the Zones for streetlights.

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 2022/2023 Estimated General Benefit Costs

Zone	Street Lighting General Benefit	Landscaping General Benefit	Street Paving General Benefit	Total General Benefit Cost
Zone 01	\$ (513)	\$ (485)	\$ -	\$ (998)
Zone 02	\$ (1,403)	\$ (1,814)	\$ -	\$ (3,217)
Zone 03	\$ (392)	\$ (531)	\$ -	\$ (923)
Zone 04	\$ (302)	\$ (468)	\$ -	\$ (769)
Zone 05	\$ (452)	\$ (842)	\$ -	\$ (1,294)
Zone 06	\$ (407)	\$ (52)	\$ -	\$ (459)
Zone 07	\$ (98)	\$ (25)	\$ -	\$ (123)
Zone 08	\$ (287)	\$ (209)	\$ -	\$ (496)
Zone 09	\$ (362)	\$ (907)	\$ -	\$ (1,269)
Zone 10	\$ (151)	\$ (100)	\$ -	\$ (251)
Totals	\$ (4,366)	\$ (5,433)	\$ -	\$ (9,800)

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 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 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" or "base value" 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.

As of Fiscal Year 2022/2023 the parcels within the District are each identified as Residential Single-Family parcels or Exempt parcels. However, it is anticipated that as properties and developments are annexed into the District in subsequent fiscal years other land use classifications will be incorporated into the District. Therefore, in addition to the land uses currently applicable to parcels in the District, the following identifies other common land uses and assignment of proportional Equivalent Benefit Units anticipated for such land uses as compared to that of a Residential Single Family parcel. These land uses may be expanded to include additional land use classifications as developments are annexed to the District in the future and/or modified to ensure that the Equivalent Benefit Units assigned to each land use and parcel accurately reflects the proportional special benefits received.

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 (base value) 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.

Multi-Family Residential -- This land use classification is defined as properties that are primarily used for residential purposes but contain more than a single residential unit on the parcel (parcels with more than one dwelling) including apartments, duplexes, or other multi-unit structures. Due in part to the development and population densities associated with these types of dwelling units (reduced unit size compared to the typical density and size of single-family properties); studies have consistently shown that the average apartment unit impacts infrastructure approximately 80% as much as a single-family residence. (Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition, 1991; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition, 1991). Therefore, it is reasonable to conclude that the proportional special benefits these properties receive from the public improvements funded by the District assessments has a similar proportionality and these parcels shall be assigned a weighted proportional special benefit of 0.80 EBU per unit.

Planned Residential Subdivision -- This land use classification is defined as a parcel or group of parcels that may currently be identified as vacant undeveloped property, zoned for residential use, and the number of residential units to be developed on the property has been determined or 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 were assigned an EBU that reflected the total EBU's planned for that parcel at build-out (1.00 EBU per single-family residential lot and 0.80 per multi-family residential unit).

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 benefits from the improvements and services provided as compared to other properties in the 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 parcel originally balloted as Planned Residential Subdivision 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 acre); or may temporarily identify the parcel 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 and 0.80 per multi-family residential unit).

Developed Non-Residential -- This land use is defined as a parcel and/or development (group of parcels) that has been developed primarily with a non-residential use including, but not limited to (both publicly owned and privately owned) commercial retail or service, office or professional service, hotel or motel, manufacturing, warehousing, parking lot, and/or institutional facilities including hospitals or other medical facilities, schools or education centers, churches or other non-profit organizations. Based on the single-family residential developments within Zones 01 through 06 of this District, it has been determined that on average there are approximately five dwelling units (residential lots) per acre within these residential developments. The calculated residential development density is approximately 5.24 lots per acre. Therefore, since the single-family residential parcel (the base value for calculation of assessments) is assigned 1.0 Equivalent Benefit Unit, it is reasonable and appropriate to assign a developed non-residential property a weighted special benefit that reflects a similar and proportional development density. Therefore, the EBU assigned to each developed non-residential property is established by multiplying the parcel's applied acreage by 5.0 EBU per acre (e.g., a developed non-residential parcel of 4.25-acres would be assigned 21.25 EBU, $4.25 \text{ acres} \times 5.0 \text{ EBU/acre} = 21.25 \text{ EBU}$).

Vacant Undeveloped Property -- This land use classification includes undeveloped properties that were originally identified as Planned Residential Subdivision parcels but have not yet been developed or subdivided. While many of the improvements within a Zone are considered shared improvements that collectively support the overall development of properties within a Zone to their full and best use and benefit each of the properties in the Zone, including the vacant undeveloped properties, some improvements are constructed and accepted for maintenance only when the properties are subdivided and/or developed. It is also recognized that some of the shared improvements within a Zone have a more direct and particular benefit to those developed properties directly adjacent to the improvements or in close proximity to those improvements than do the vacant undeveloped properties that are not actively being developed or are further from those shared improvements. Therefore, it has been determined that parcels identified as Vacant Undeveloped Property shall be assigned a proportional EBU that is 20% of that assigned to developed properties, which is 1.0 EBU per acre (20% of the 5.0 EBU per acre assigned to Developed Non-Residential property). (e.g., a Vacant Undeveloped Property which is 7.00-acres would be assigned 7.00 EBU [$7.0 \text{ acres} \times 1.0 \text{ EBU/acre}$]).

Exempt -- Within his District, there are lots or parcels of land that do not receive a special benefit from the improvements provided (exempt from assessment), which may include, but is not limited

to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, public rights-of-way, or utility rights-of-way; common areas, bifurcated lots; sliver parcels or any other parcel that has little or no assessed value and cannot be developed independently; parcels that are part of the improvements being maintained by the District or parcels that the City has determined cannot be developed. These types of parcels are considered to receive no direct benefit from the improvements and receive no special benefits or general benefits from the operation and maintenance of the District improvements and are assigned 0.00 EBU.

Special Case -- In many assessment districts (particularly districts that have a wide range of land uses, phased developments, and/or diversity in the location and type of improvements) 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 partial or mixed-use development of the property, or development restrictions whether those restrictions are temporary or permanent and affect the property's proportional special benefit. Examples of such restrictions may include situations where only a portion of the parcel's total acreage is or can be developed. In such a case, the net acreage of the parcel is utilized rather than the gross acreage of the parcel to calculate the parcel's proportional special. Likewise, in a case where a parcel which was identified as a Planned Residential Subdivision as part of an annexation proceeding and balloting is not anticipated to be subdivided for the upcoming fiscal year, the parcel may be assessed as Vacant Undeveloped Property or as a Special Case depending on the improvements that directly benefit the property. 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 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
Residential Multi-Family	1.00 EBU per Unit
Planned Residential Subdivision	1.00 EBU per Planned Lot/Unit
Non-Residential Developed	5.00 EBU per Acre
Vacant Undeveloped Property	1.00 EBU per Acre
Exempt	0.00 EBU per Parcel
Special Case	Varied EBU per Adjusted Acre or Planned Units

Equivalent Benefit Unit Summary

The following is a summary of the land use classifications and Equivalent Benefit Units applicable to each of the District Zones for Fiscal Year 2022/2023:

Zone 01

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	112	112	112.000	112.0000
Exempt	3	-	0.472	-
Totals	115	112	112.472	112.0000

Zone 02

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	242	242	242.000	242.0000
Exempt	11	-	2.895	-
Totals	253	242	244.895	242.0000

Zone 03

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	74	74	74.000	74.0000
Exempt	3	-	0.433	-
Totals	77	74	74.433	74.0000

Zone 04

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	90	90	90.000	90.0000
Totals	90	90	90.000	90.0000

Zone 05

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	120	120	120.000	120.0000
Exempt	4	-	1.217	-
Totals	124	120	121.217	120.0000

Zone 06

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	97	97	97.000	97.0000
Totals	97	97	97.000	97.0000

Zone 07

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	20	20	20.000	20.0000
Totals	20	20	20.000	20.0000

Zone 08

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	64	64	64.000	64.0000
Exempt	2	-	2.527	-
Totals	66	64	66.527	64.0000

Zone 09

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	87	87	87.000	87.0000
Exempt	3	-	0.943	-
Totals	90	87	87.943	87.0000

Zone 10

Land Use Classification	Total Parcels	Assessed Parcels	Applied Acres/Units	Equivalent Benefit Units (EBU)
Residential Single-Family	36	36	36.000	36.0000
Totals	36	36	36.000	36.0000

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";

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:

- "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";

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" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefits and assessment for the improvements.

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

Assessment per EBU x Parcel EBU = Parcel Assessment Amount

Annual Inflationary Adjustment (Assessment Range Formula)

To assure continued adequacy of the financing of the improvement costs, when the District Zones were established, 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. For Fiscal Year 2022/2023 the annual percentage change in the Index (March 2021 to March 2022) was 3.16 percent.

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 proposed assessment 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 III -- Estimate of Costs

The following budgets outline the estimated costs to maintain and service the various improvements described in this Report for Fiscal Year 2022/2023.

The budgeted expenses outlined in the following pages for each Zone reflect the estimated annual expenses needed to support and maintain the improvements provided in those Zone at an appropriate full-service level. These full-service expenses, minus the City's general benefit costs (the City's financial obligation to support the improvements) result in the amount of funding the property owners should reasonably be assessed to fully fund their proportional special benefits from those improvements ("Special Benefit Expenses"). However, if the maximum allowed assessment revenue (assessments being applied at the maximum assessment rate) that can be collected annually is less than the Special Benefit Expenses, various "Funding Adjustments/Contributions" may be applied to reduce the amount to be assessed for the fiscal year ("Balance to Levy") to a dollar amount that can be supported at the allowed maximum assessment rate.

These Funding Adjustments/Contributions may include an amount identified as "Additional City Contribution and/or Service Reductions" which represents the amount of funding that needs to be eliminated from the budgeted expenses through service reductions and/or additional funding that the City would need to contribute to supplement the Zone's Special Benefit Expenses (excluding funding for operational reserves and rehabilitation) to sustain full service maintenance. Whether the City chooses to contribute additional funds or implement service reductions is entirely at the discretion of the City Council.

Zones 01, 02, & 03 Budgets

BUDGET ITEMS	PFMD Zone 01	PFMD Zone 02	PFMD Zone 03
	The Landing	Liberty	Silva Estates Phase 10
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Contract	\$ 7,188	\$ 21,252	\$ 6,300
Backflow Testing	45	225	45
Contract Repair Work	5,000	30,000	20,000
Annual Contract Maintenance Expenses	\$ 12,233	\$ 51,477	\$ 26,345
PGE	\$ 450	\$ 950	\$ 150
Water	\$ 3,000	\$ 17,000	\$ 6,000
Utility Expenses	\$ 3,450	\$ 17,950	\$ 6,150
ANNUAL MAINTENANCE EXPENSES	\$ 15,683	\$ 69,427	\$ 32,495
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Rehabilitation/Renovation Fund Collection	\$ 45,770	\$ 53,850	\$ 6,350
Capital Improvement Project Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 45,770	\$ 53,850	\$ 6,350
INCIDENTAL EXPENSES			
Operational Reserve Fund Collection	\$ -	\$ -	\$ -
Annual Administration Expenses	1,336	2,518	819
TOTAL INCIDENTAL EXPENSES	\$ 1,336	\$ 2,518	\$ 819
TOTAL ANNUAL EXPENSES	\$ 62,789	\$ 125,795	\$ 39,664
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (513)	\$ (1,403)	\$ (392)
Landscaping General Benefit — City Funded	(485)	(1,814)	(531)
TOTAL GENERAL BENEFIT EXPENSES	\$ (998)	\$ (3,217)	\$ (923)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 61,791	\$ 122,578	\$ 38,741
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 61,791	\$ 122,578	\$ 38,741
DISTRICT STATISTICS			
Total Parcels	115	253	77
Assessed Parcels	112	242	74
Equivalent Benefit Units (EBU)	112.00	242.00	74.00
Assessment Per EBU	\$551.71	\$506.52	\$523.53
Maximum Assessment Rate Per EBU	\$916.4389	\$1,298.7035	\$1,219.2132
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 604,791	\$ 1,815,035	\$ 522,658
Operational Reserve & Rehabilitation Funding Collected	45,770	53,850	6,350
Estimated Ending Fund Balance	\$ 650,561	\$ 1,868,885	\$ 529,008

Zones 04, 05, & 06 Budgets

BUDGET ITEMS	PFMD Zone 04 Parkview Estates & Heritage Park - Laredo	PFMD Zone 05 East Village Park/Aniston Place	PFMD Zone 06 Heritage Acres
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Contract	\$ 5,268	\$ 8,544	\$ 3,184
Backflow Testing	-	90	-
Contract Repair Work	14,000	5,000	2,000
Annual Contract Maintenance Expenses	\$ 19,268	\$ 13,634	\$ 5,184
PGE	\$ 450	\$ 1,200	\$ 3,500
Water	\$ 4,000	\$ 10,000	\$ 600
Utility Expenses	\$ 4,450	\$ 11,200	\$ 4,100
ANNUAL MAINTENANCE EXPENSES	\$ 23,718	\$ 24,834	\$ 9,284
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Rehabilitation/Renovation Fund Collection	\$ 40,140	\$ 41,240	\$ 56,980
Capital Improvement Project Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 40,140	\$ 41,240	\$ 56,980
INCIDENTAL EXPENSES			
Operational Reserve Fund Collection	\$ -	\$ -	\$ -
Annual Administration Expenses	1,064	1,066	1,041
TOTAL INCIDENTAL EXPENSES	\$ 1,064	\$ 1,066	\$ 1,041
TOTAL ANNUAL EXPENSES	\$ 64,922	\$ 67,140	\$ 67,305
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (302)	\$ (452)	\$ (407)
Landscaping General Benefit — City Funded	(468)	(842)	(52)
TOTAL GENERAL BENEFIT EXPENSES	\$ (769)	\$ (1,294)	\$ (459)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 64,153	\$ 65,845	\$ 66,846
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 64,153	\$ 65,845	\$ 66,846
DISTRICT STATISTICS			
Total Parcels	90	124	97
Assessed Parcels	90	120	97
Equivalent Benefit Units (EBU)	90.00	120.00	97.00
Assessment Per EBU	\$712.81	\$548.71	\$689.14
Maximum Assessment Rate Per EBU	\$729.9097	\$1,552.9823	\$804.5601
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 144,077	\$ 452,777	\$ 245,447
Operational Reserve & Rehabilitation Funding Collected	40,140	41,240	56,980
Estimated Ending Fund Balance	\$ 184,217	\$ 494,017	\$ 302,427

Zones 07, 08, & 09 Budgets

BUDGET ITEMS	PFMD Zone 07 Capistrano	PFMD Zone 08 Woodside	PFMD Zone 09 Lennar
ANNUAL OPERATION & MAINTENANCE EXPENSES			
Landscape Contract	\$ 972	\$ 6,684	\$ 6,948
Backflow Testing	-	45	90
Contract Repair Work	500	1,000	750
Annual Contract Maintenance Expenses	\$ 1,472	\$ 7,729	\$ 7,788
PGE	\$ 70	\$ 1,000	\$ 180
Water	\$ 550	\$ 800	\$ 800
Utility Expenses	\$ 620	\$ 1,800	\$ 980
ANNUAL MAINTENANCE EXPENSES	\$ 2,092	\$ 9,529	\$ 8,768
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES			
Rehabilitation/Renovation Fund Collection	\$ 5,430	\$ 40,130	\$ 48,930
Capital Improvement Project Expenditures (For Fiscal Year)	\$ -	\$ -	\$ -
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 5,430	\$ 40,130	\$ 48,930
INCIDENTAL EXPENSES			
Operational Reserve Fund Collection	\$ -	\$ -	\$ -
Annual Administration Expenses	161	759	866
TOTAL INCIDENTAL EXPENSES	\$ 161	\$ 759	\$ 866
TOTAL ANNUAL EXPENSES	\$ 7,683	\$ 50,418	\$ 58,564
GENERAL BENEFIT EXPENSES			
Lighting General Benefit — City Funded	\$ (98)	\$ (287)	\$ (362)
Landscaping General Benefit — City Funded	(25)	(209)	(907)
TOTAL GENERAL BENEFIT EXPENSES	\$ (123)	\$ (496)	\$ (1,269)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 7,560	\$ 49,923	\$ 57,296
FUNDING ADJUSTMENTS			
Reserve Fund Transfer/Deduction	-	-	-
Additional City Funding and/or Service Reductions*	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -	\$ -
BALANCE TO LEVY	\$ 7,560	\$ 49,923	\$ 57,296
DISTRICT STATISTICS			
Total Parcels	20	66	90
Assessed Parcels	20	64	87
Equivalent Benefit Units (EBU)	20.00	64.00	87.00
Assessment Per EBU	\$377.99	\$780.04	\$658.57
Maximum Assessment Rate Per EBU	\$377.7701	\$780.0562	\$800.8457
FUND BALANCE			
Estimated Beginning Fund Balance	\$ 18,668	\$ 83,097	\$ 83,923
Operational Reserve & Rehabilitation Funding Collected	5,430	40,130	48,930
Estimated Ending Fund Balance	\$ 24,098	\$ 123,227	\$ 132,853

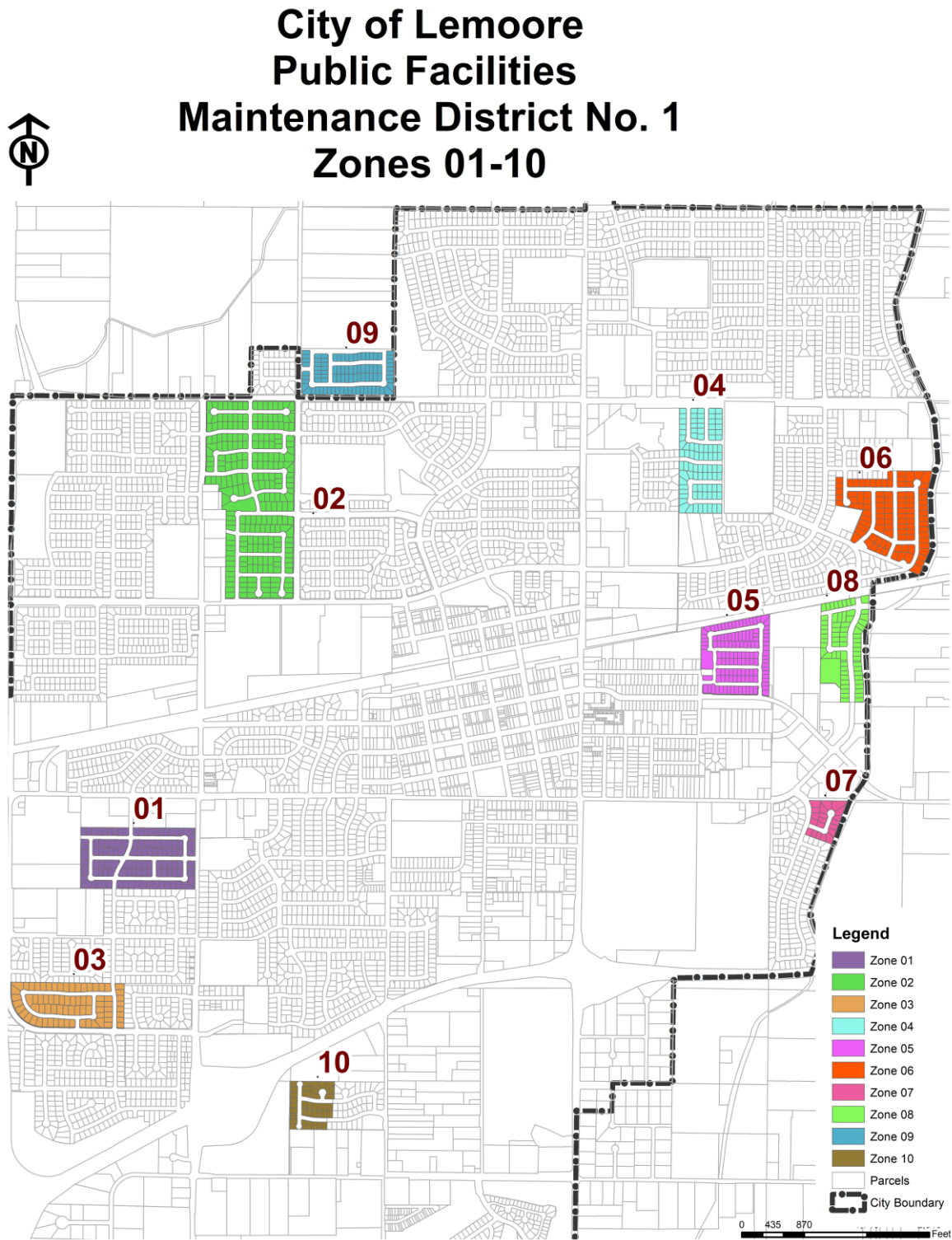
Zone 10 Budget and Total PFMD Budget, FY 2022/2023

BUDGET ITEMS	PFMD Zone 10 Energy Homes	TOTAL BUDGET FISCAL YEAR 2022/2023
ANNUAL OPERATION & MAINTENANCE EXPENSES		
Landscape Contract	\$ 1,074	\$ 67,414
Backflow Testing	23	563
Contract Repair Work	125	78,375
Annual Contract Maintenance Expenses	\$ 1,222	\$ 146,352
PGE	\$ 2,020	9,970
Water	\$ 600	\$ 43,350
Utility Expenses	\$ 2,620	\$ 53,320
ANNUAL MAINTENANCE EXPENSES	\$ 3,842	\$ 199,672
REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES		
Rehabilitation/Renovation Fund Collection	\$ 14,900	\$ 353,720
Capital Improvement Project Expenditures (For Fiscal Year)	\$ -	\$ -
ANNUAL REHABILITATION/RENOVATION FUNDING & CAPITAL EXPENDITURES	\$ 14,900	\$ 353,720
INCIDENTAL EXPENSES		
Operational Reserve Fund Collection	\$ -	\$ -
Annual Administration Expenses	340	9,971
TOTAL INCIDENTAL EXPENSES	\$ 340	\$ 9,971
TOTAL ANNUAL EXPENSES	\$ 19,082	\$ 563,363
GENERAL BENEFIT EXPENSES		
Lighting General Benefit — City Funded	\$ (151)	\$ (4,366)
Landscaping General Benefit — City Funded	(100)	(5,433)
TOTAL GENERAL BENEFIT EXPENSES	\$ (251)	\$ (9,800)
TOTAL SPECIAL BENEFIT EXPENSES	\$ 18,831	\$ 553,563
FUNDING ADJUSTMENTS		
Reserve Fund Transfer/Deduction	-	-
Additional City Funding and/or Service Reductions*	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	\$ -	\$ -
BALANCE TO LEVY	\$ 18,831	\$ 553,563
DISTRICT STATISTICS		
Total Parcels	36	968
Assessed Parcels	36	942
Equivalent Benefit Units (EBU)	36.00	942.00
Assessment Per EBU	\$523.07	
Maximum Assessment Rate Per EBU	\$523.1644	
FUND BALANCE		
Estimated Beginning Fund Balance	\$ 17,629	\$ 3,988,104
Operational Reserve & Rehabilitation Funding Collected	14,900	353,720
Estimated Ending Fund Balance	\$ 32,529	\$ 4,341,824

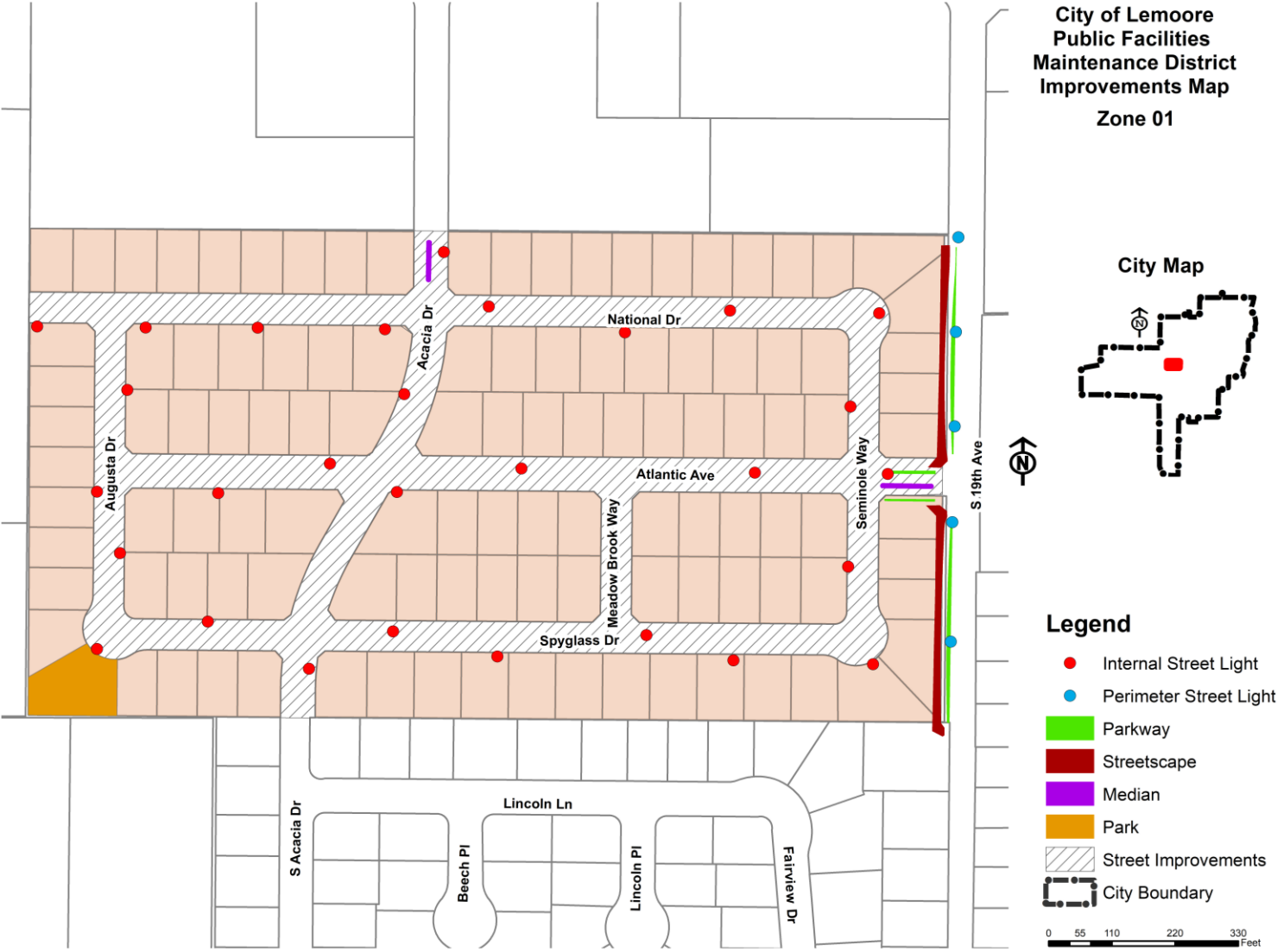
Part IV -- District Diagrams

The following section contains a series of diagrams showing the boundaries of the Zones within the Lemoore Public Facilities Maintenance District No. 1 District for Fiscal Year 2022/2023 which incorporate the parcels determined to receive special benefits from the District improvements. In addition to depicting the boundaries of the Zones, the diagrams also show the location of the improvements within the Zones. The parcels within each Zone consist of all lots, parcels, and subdivisions of land within the boundaries as depicted by these diagrams and shall consist of and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Kings County Assessor's parcel maps for the current year and by reference the Kings County Assessor's parcel maps are incorporated herein and made part of this Report. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for Fiscal Year 2022/2023.

District Zone Overview



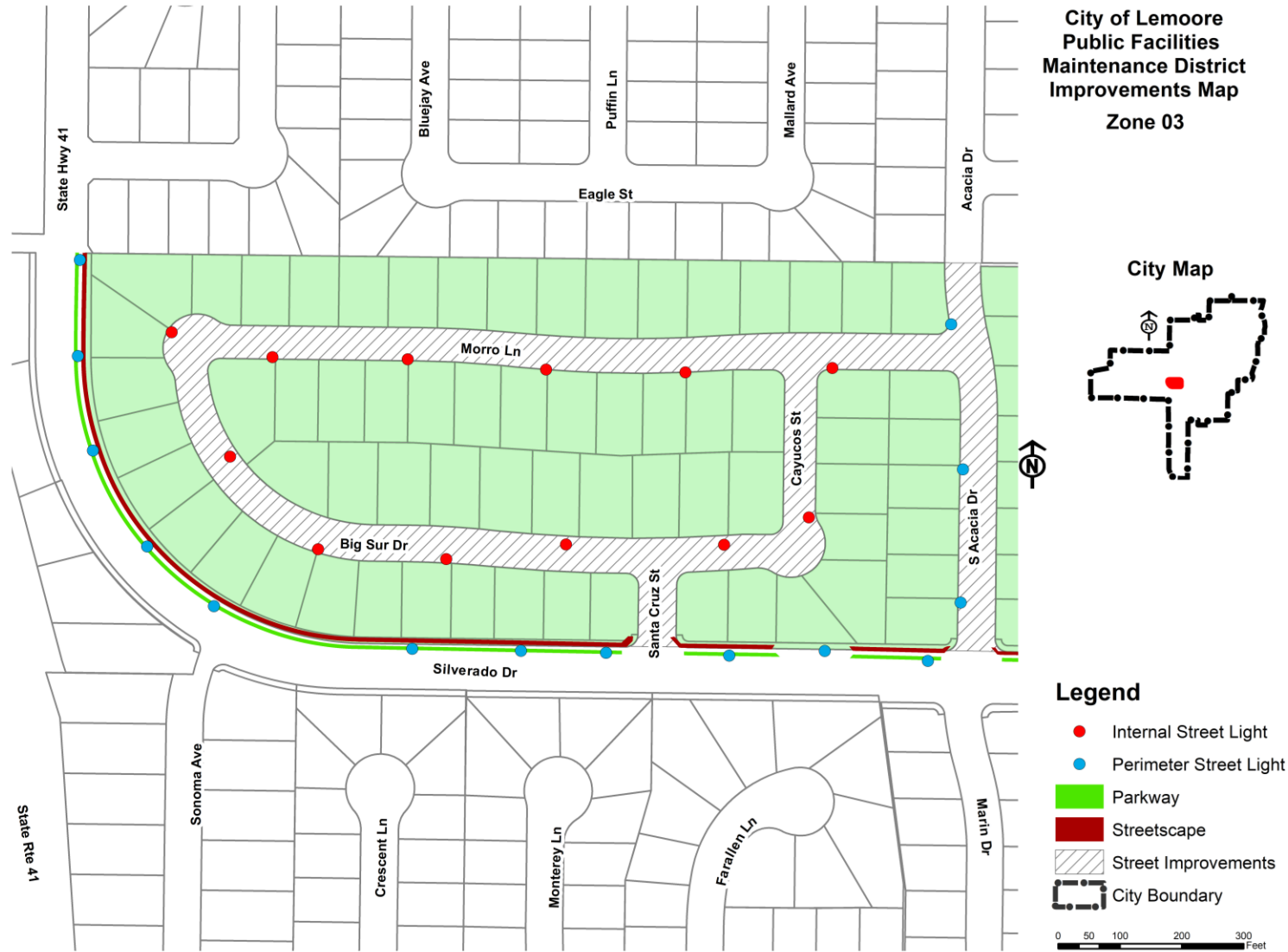
Zone 01 Diagram



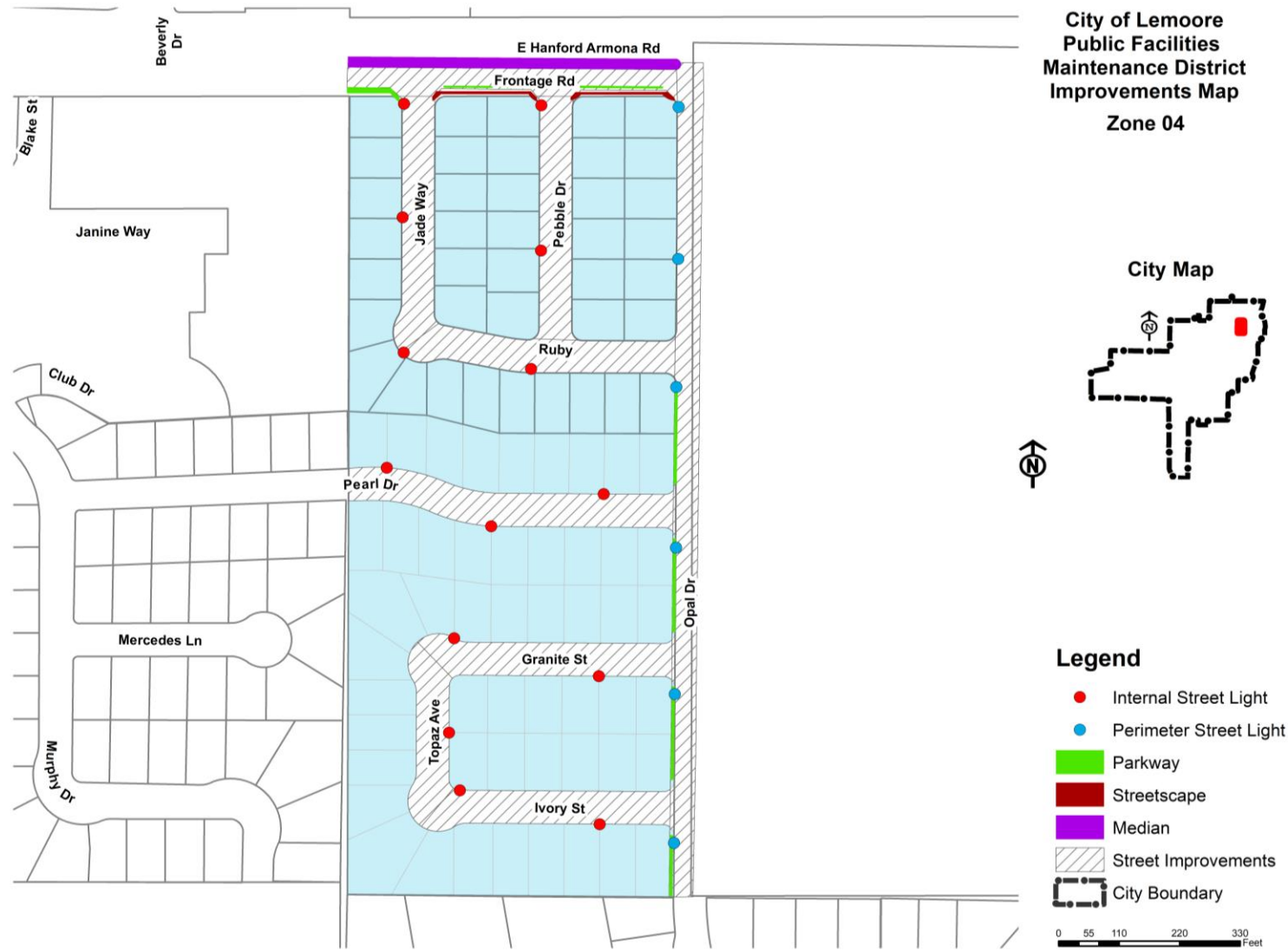
Zone 02 Diagram



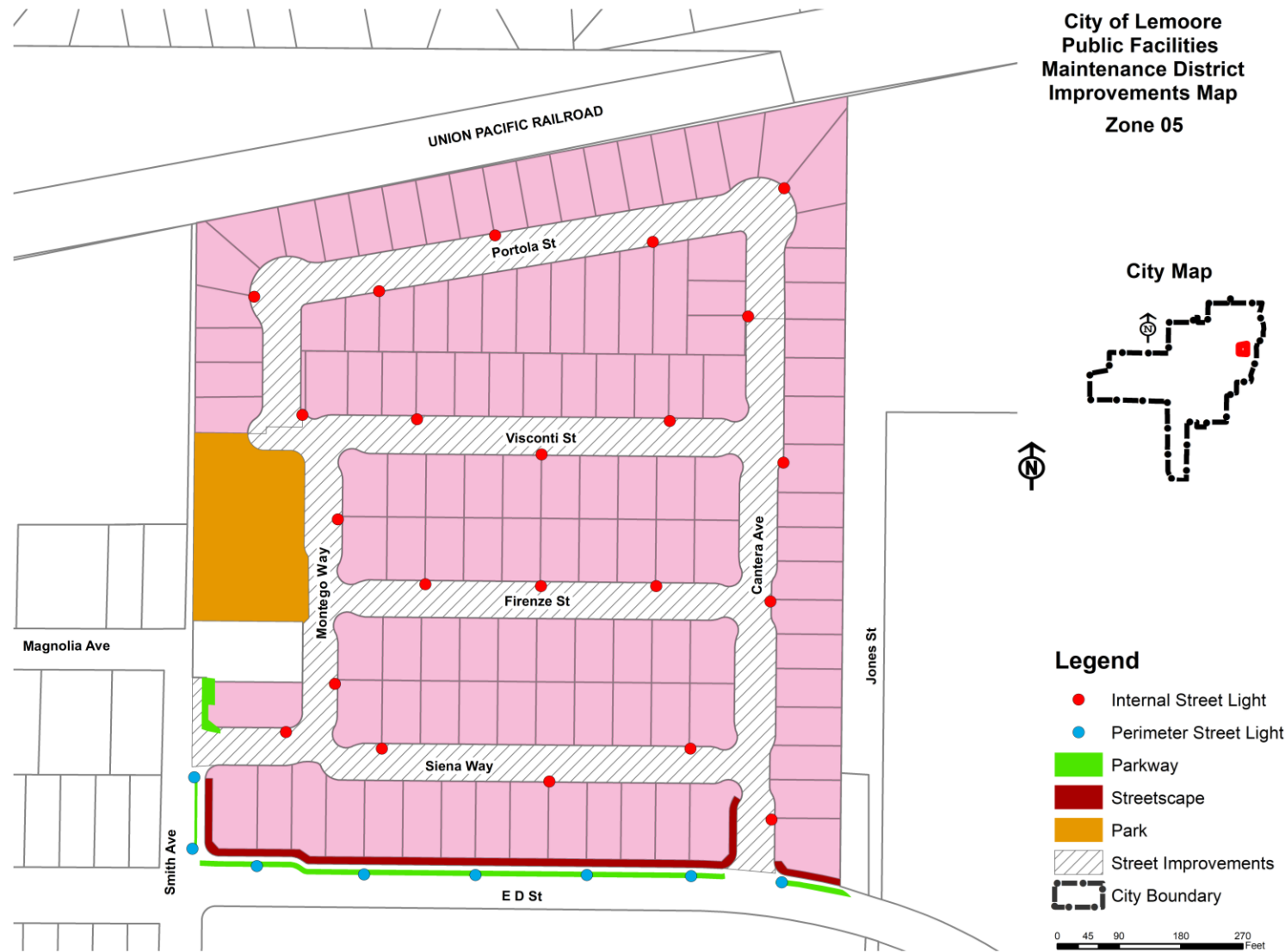
Zone 03 Diagram



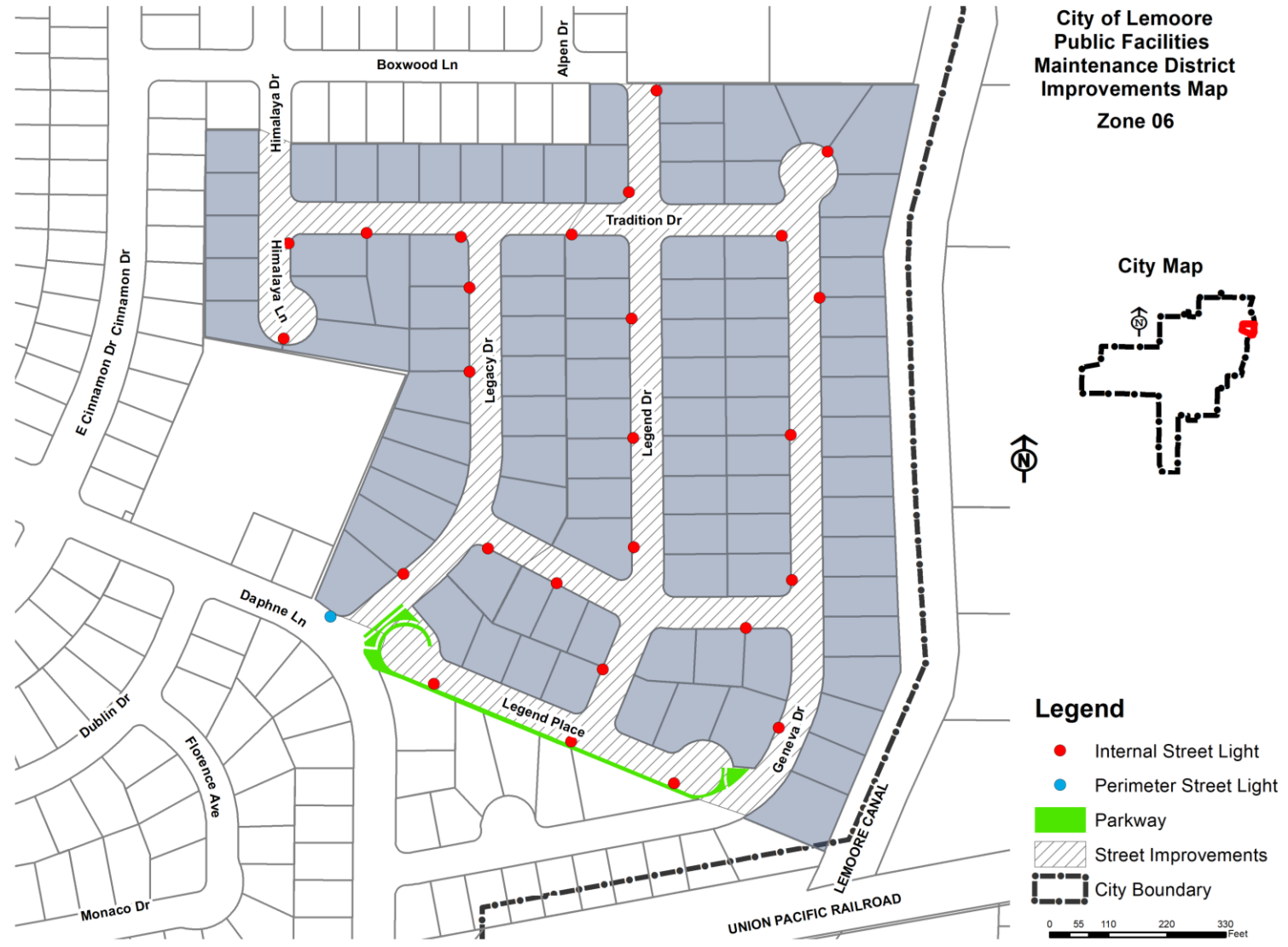
Zone 04 Diagram



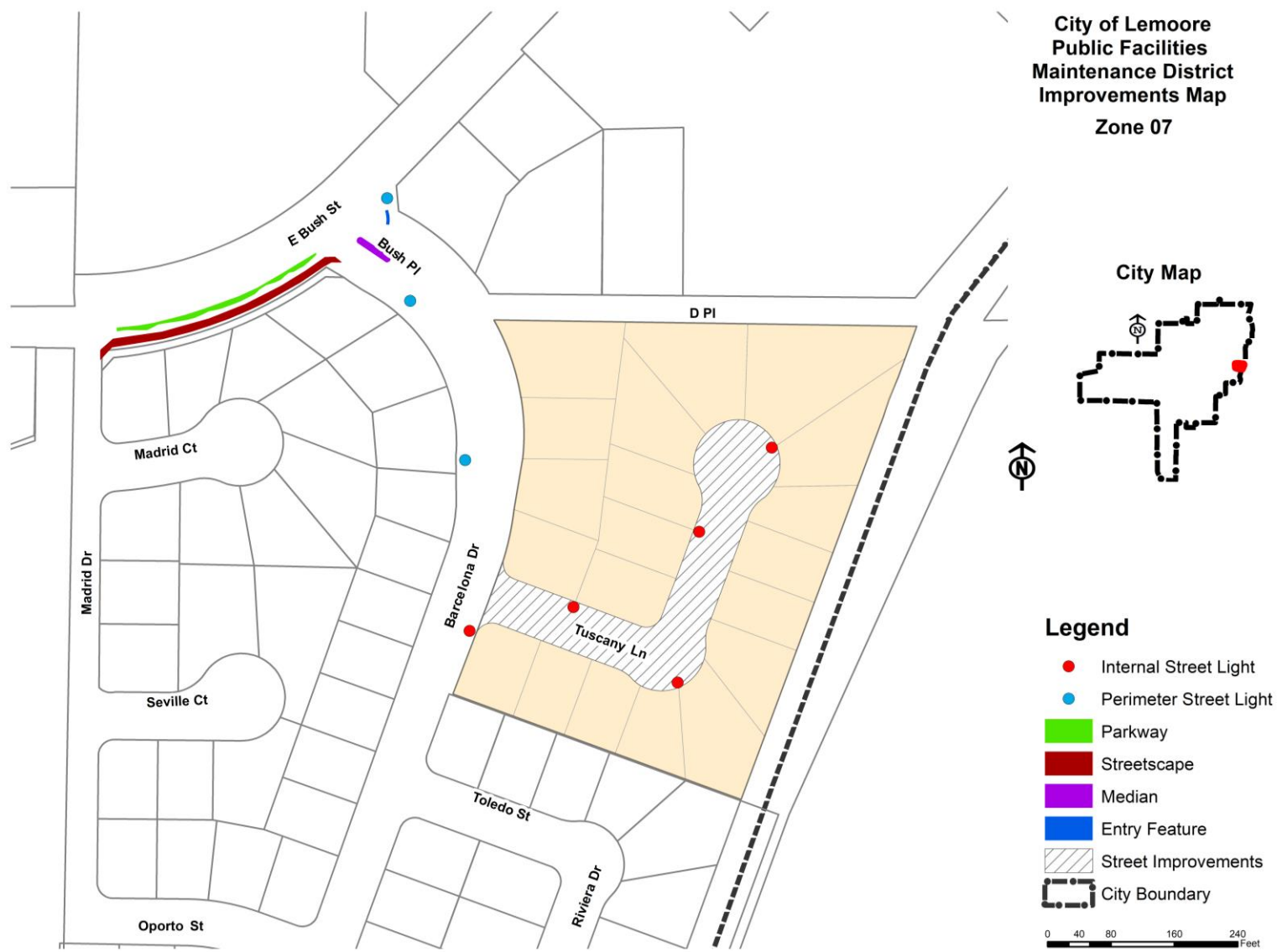
Zone 05 Diagram



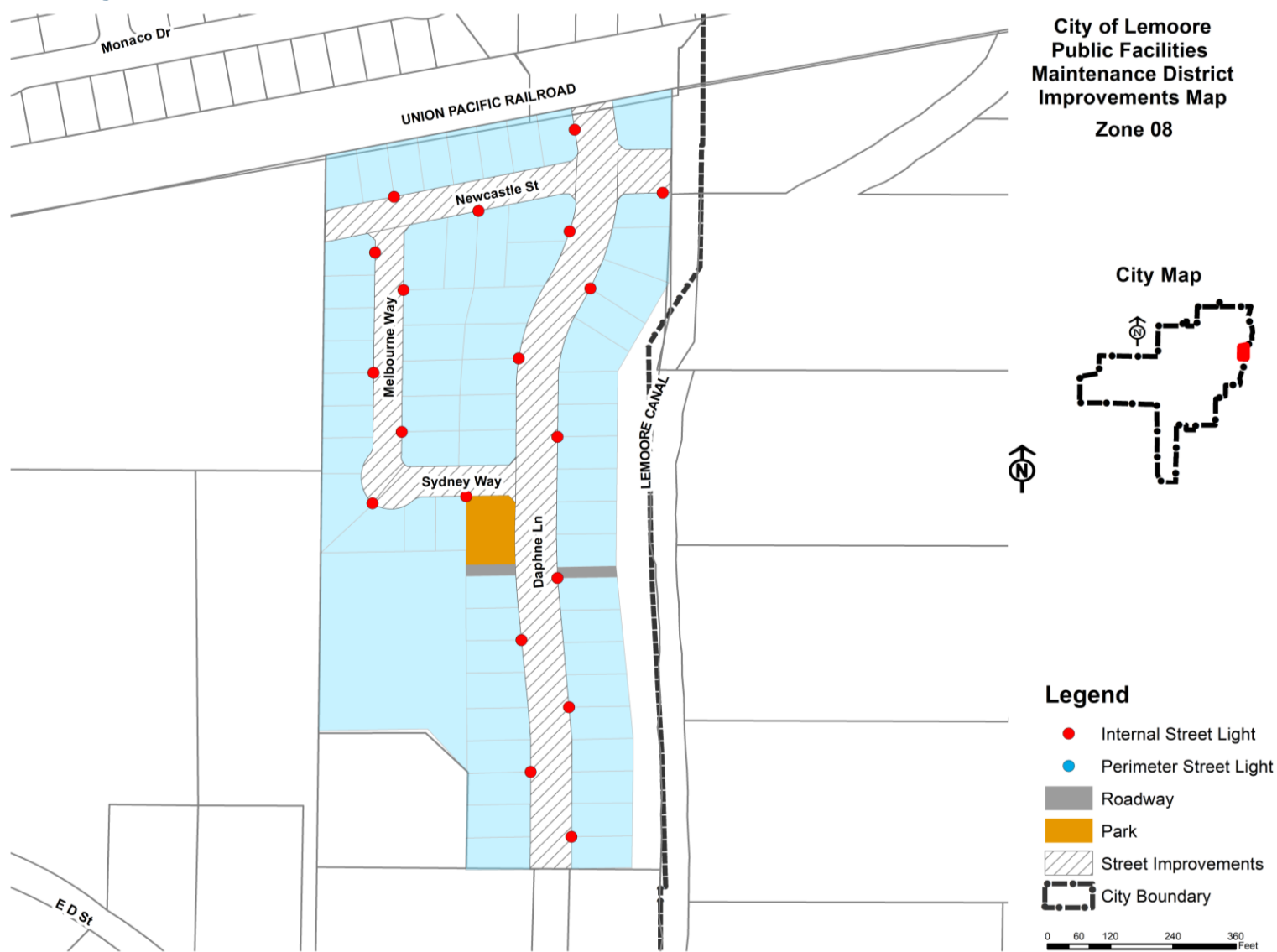
Zone 06 Diagram



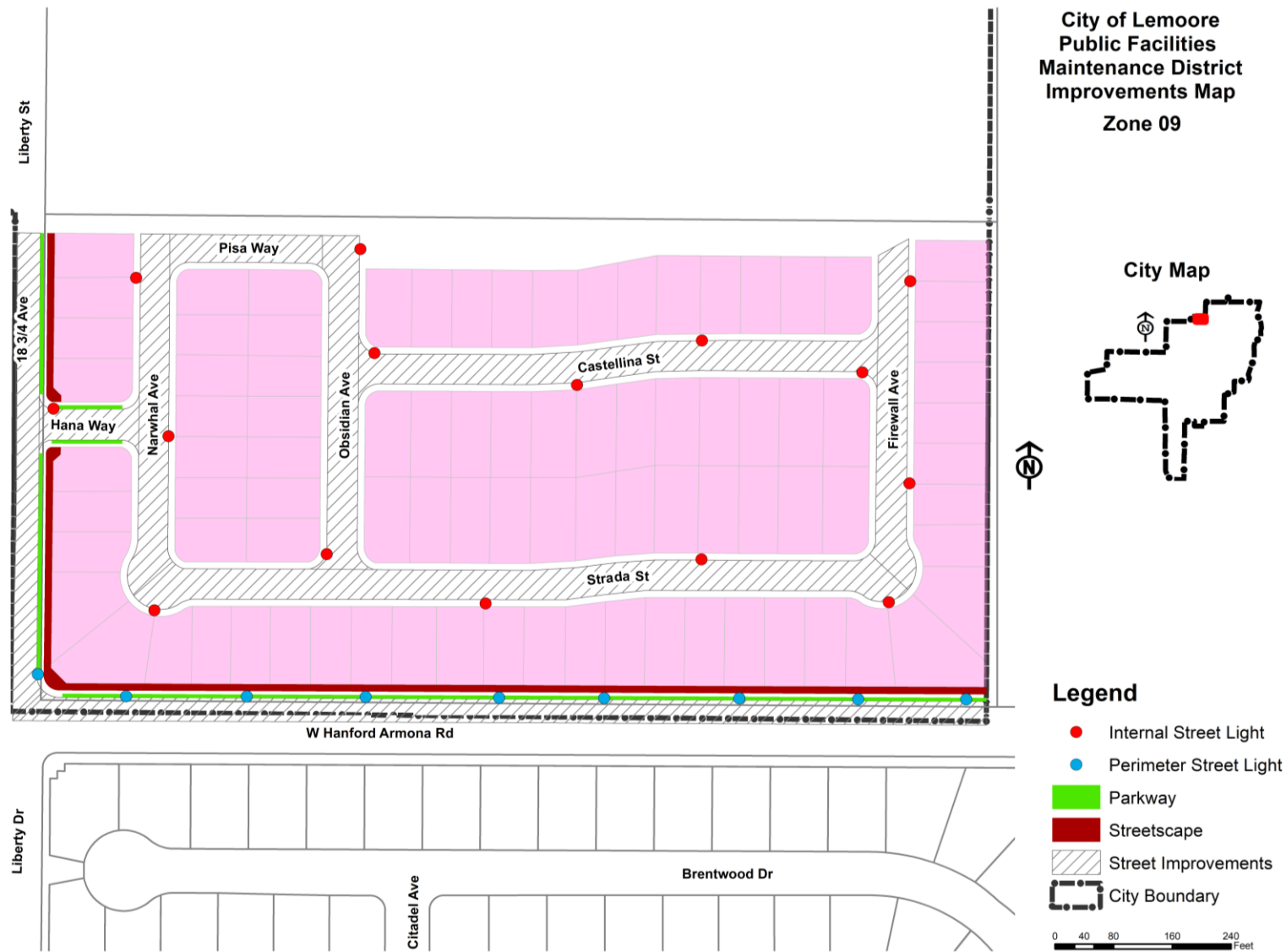
Zone 07 Diagram



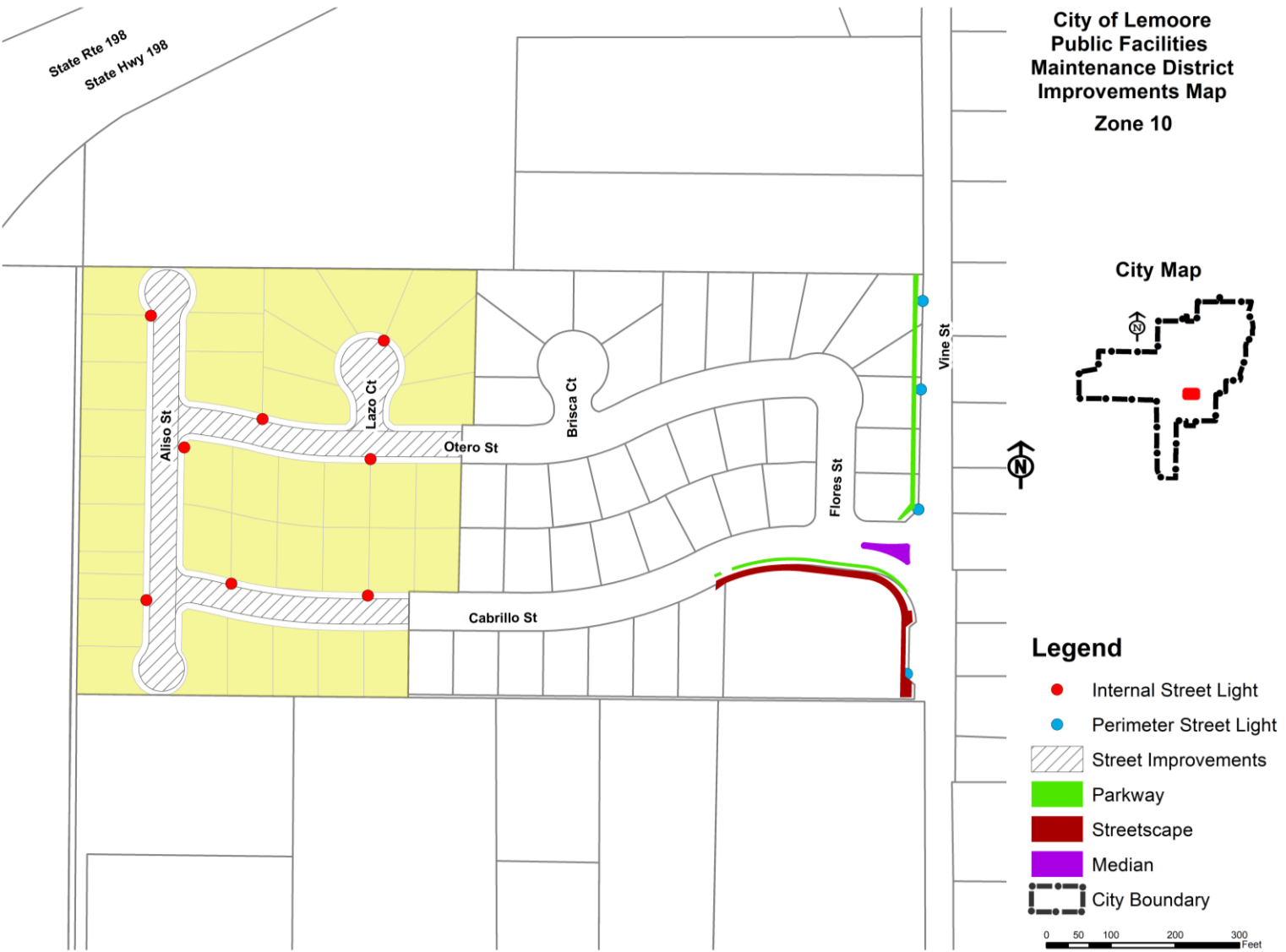
Zone No. 08 Diagram



Zone No. 09 Diagram



Zone No. 10 Diagram



Part V -- Assessment Rolls

The following Assessment Rolls incorporate all parcels identified as being within the District and the assessment amount for each parcel for Fiscal Year 2022/2023. Each parcel listed on the Assessment Roll for each Zone is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). 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 rolls 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 2022/2023. The total Fiscal Year 2022/2023 Assessment revenue for each Zone may be slightly different than the "Balance to Levy" indicated for the Zone in Part III - Estimate of Costs due to rounding.

Zone 01 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-600-001	01	Residential Single-Family	1.00	\$551.71
023-600-002	01	Residential Single-Family	1.00	\$551.71
023-600-003	01	Residential Single-Family	1.00	\$551.71
023-600-004	01	Residential Single-Family	1.00	\$551.71
023-600-005	01	Residential Single-Family	1.00	\$551.71
023-600-006	01	Residential Single-Family	1.00	\$551.71
023-600-007	01	Residential Single-Family	1.00	\$551.71
023-600-008	01	Residential Single-Family	1.00	\$551.71
023-600-009	01	Residential Single-Family	1.00	\$551.71
023-600-012	01	Residential Single-Family	1.00	\$551.71
023-600-013	01	Residential Single-Family	1.00	\$551.71
023-600-014	01	Residential Single-Family	1.00	\$551.71
023-600-015	01	Residential Single-Family	1.00	\$551.71
023-600-016	01	Residential Single-Family	1.00	\$551.71
023-600-017	01	Residential Single-Family	1.00	\$551.71
023-600-018	01	Residential Single-Family	1.00	\$551.71
023-600-019	01	Residential Single-Family	1.00	\$551.71
023-600-020	01	Residential Single-Family	1.00	\$551.71
023-600-021	01	Residential Single-Family	1.00	\$551.71
023-600-022	01	Residential Single-Family	1.00	\$551.71
023-600-023	01	Residential Single-Family	1.00	\$551.71
023-600-024	01	Residential Single-Family	1.00	\$551.71
023-600-025	01	Residential Single-Family	1.00	\$551.71
023-600-026	01	Residential Single-Family	1.00	\$551.71
023-600-027	01	Residential Single-Family	1.00	\$551.71

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-600-028	01	Residential Single-Family	1.00	\$551.71
023-600-029	01	Residential Single-Family	1.00	\$551.71
023-600-030	01	Residential Single-Family	1.00	\$551.71
023-600-031	01	Residential Single-Family	1.00	\$551.71
023-600-032	01	Residential Single-Family	1.00	\$551.71
023-600-033	01	Residential Single-Family	1.00	\$551.71
023-600-034	01	Residential Single-Family	1.00	\$551.71
023-600-035	01	Residential Single-Family	1.00	\$551.71
023-600-036	01	Residential Single-Family	1.00	\$551.71
023-600-037	01	Residential Single-Family	1.00	\$551.71
023-600-038	01	Residential Single-Family	1.00	\$551.71
023-600-039	01	Residential Single-Family	1.00	\$551.71
023-600-040	01	Residential Single-Family	1.00	\$551.71
023-600-041	01	Residential Single-Family	1.00	\$551.71
023-600-043	01	Residential Single-Family	1.00	\$551.71
023-600-044	01	Residential Single-Family	1.00	\$551.71
023-600-045	01	Residential Single-Family	1.00	\$551.71
023-600-046	01	Residential Single-Family	1.00	\$551.71
023-600-047	01	Residential Single-Family	1.00	\$551.71
023-600-048	01	Residential Single-Family	1.00	\$551.71
023-600-049	01	Residential Single-Family	1.00	\$551.71
023-600-050	01	Residential Single-Family	1.00	\$551.71
023-600-051	01	Residential Single-Family	1.00	\$551.71
023-600-052	01	Residential Single-Family	1.00	\$551.71
023-600-053	01	Residential Single-Family	1.00	\$551.71
023-600-054	01	Residential Single-Family	1.00	\$551.71
023-600-055	01	Residential Single-Family	1.00	\$551.71
023-600-056	01	Residential Single-Family	1.00	\$551.71
023-600-057	01	Residential Single-Family	1.00	\$551.71
023-600-058	01	Residential Single-Family	1.00	\$551.71
023-600-059	01	Residential Single-Family	1.00	\$551.71
023-600-060	01	Residential Single-Family	1.00	\$551.71
023-600-061	01	Residential Single-Family	1.00	\$551.71
023-600-062	01	Residential Single-Family	1.00	\$551.71
023-600-063	01	Residential Single-Family	1.00	\$551.71
023-600-064	01	Residential Single-Family	1.00	\$551.71
023-600-065	01	Residential Single-Family	1.00	\$551.71
023-600-066	01	Residential Single-Family	1.00	\$551.71
023-600-067	01	Residential Single-Family	1.00	\$551.71
023-600-068	01	Residential Single-Family	1.00	\$551.71

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-600-069	01	Residential Single-Family	1.00	\$551.71
023-600-070	01	Residential Single-Family	1.00	\$551.71
023-600-071	01	Residential Single-Family	1.00	\$551.71
023-600-072	01	Residential Single-Family	1.00	\$551.71
023-600-073	01	Residential Single-Family	1.00	\$551.71
023-600-074	01	Residential Single-Family	1.00	\$551.71
023-620-001	01	Residential Single-Family	1.00	\$551.71
023-620-002	01	Residential Single-Family	1.00	\$551.71
023-620-003	01	Residential Single-Family	1.00	\$551.71
023-620-004	01	Residential Single-Family	1.00	\$551.71
023-620-005	01	Residential Single-Family	1.00	\$551.71
023-620-006	01	Residential Single-Family	1.00	\$551.71
023-620-007	01	Residential Single-Family	1.00	\$551.71
023-620-008	01	Residential Single-Family	1.00	\$551.71
023-620-009	01	Residential Single-Family	1.00	\$551.71
023-620-010	01	Residential Single-Family	1.00	\$551.71
023-620-011	01	Residential Single-Family	1.00	\$551.71
023-620-012	01	Residential Single-Family	1.00	\$551.71
023-620-013	01	Residential Single-Family	1.00	\$551.71
023-620-014	01	Residential Single-Family	1.00	\$551.71
023-620-015	01	Residential Single-Family	1.00	\$551.71
023-620-016	01	Residential Single-Family	1.00	\$551.71
023-620-017	01	Residential Single-Family	1.00	\$551.71
023-620-018	01	Exempt	-	\$0.00
023-620-019	01	Residential Single-Family	1.00	\$551.71
023-620-020	01	Residential Single-Family	1.00	\$551.71
023-620-021	01	Residential Single-Family	1.00	\$551.71
023-620-022	01	Residential Single-Family	1.00	\$551.71
023-620-023	01	Residential Single-Family	1.00	\$551.71
023-620-024	01	Residential Single-Family	1.00	\$551.71
023-620-025	01	Residential Single-Family	1.00	\$551.71
023-620-026	01	Residential Single-Family	1.00	\$551.71
023-620-027	01	Residential Single-Family	1.00	\$551.71
023-620-028	01	Residential Single-Family	1.00	\$551.71
023-620-029	01	Residential Single-Family	1.00	\$551.71
023-620-030	01	Residential Single-Family	1.00	\$551.71
023-620-031	01	Residential Single-Family	1.00	\$551.71
023-620-032	01	Residential Single-Family	1.00	\$551.71
023-620-033	01	Residential Single-Family	1.00	\$551.71
023-620-034	01	Residential Single-Family	1.00	\$551.71

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-620-035	01	Residential Single-Family	1.00	\$551.71
023-620-036	01	Residential Single-Family	1.00	\$551.71
023-620-037	01	Residential Single-Family	1.00	\$551.71
023-620-038	01	Residential Single-Family	1.00	\$551.71
023-620-039	01	Residential Single-Family	1.00	\$551.71
023-620-040	01	Residential Single-Family	1.00	\$551.71
023-620-041	01	Residential Single-Family	1.00	\$551.71
023-620-042	01	Residential Single-Family	1.00	\$551.71
Total			112.00	\$61,791.52

Zone 02 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-780-001	02	Residential Single-Family	1.00	\$506.52
021-780-002	02	Residential Single-Family	1.00	\$506.52
021-780-003	02	Residential Single-Family	1.00	\$506.52
021-780-004	02	Residential Single-Family	1.00	\$506.52
021-780-005	02	Residential Single-Family	1.00	\$506.52
021-780-006	02	Residential Single-Family	1.00	\$506.52
021-780-007	02	Residential Single-Family	1.00	\$506.52
021-780-008	02	Residential Single-Family	1.00	\$506.52
021-780-009	02	Residential Single-Family	1.00	\$506.52
021-780-010	02	Residential Single-Family	1.00	\$506.52
021-780-011	02	Residential Single-Family	1.00	\$506.52
021-780-012	02	Residential Single-Family	1.00	\$506.52
021-780-013	02	Residential Single-Family	1.00	\$506.52
021-780-014	02	Residential Single-Family	1.00	\$506.52
021-780-015	02	Residential Single-Family	1.00	\$506.52
021-780-016	02	Residential Single-Family	1.00	\$506.52
021-780-017	02	Exempt	-	\$0.00
021-780-018	02	Residential Single-Family	1.00	\$506.52
021-780-019	02	Residential Single-Family	1.00	\$506.52
021-780-020	02	Residential Single-Family	1.00	\$506.52
021-780-021	02	Residential Single-Family	1.00	\$506.52
021-780-022	02	Residential Single-Family	1.00	\$506.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-780-023	02	Residential Single-Family	1.00	\$506.52
021-780-024	02	Residential Single-Family	1.00	\$506.52
021-780-025	02	Residential Single-Family	1.00	\$506.52
021-780-026	02	Residential Single-Family	1.00	\$506.52
021-780-027	02	Residential Single-Family	1.00	\$506.52
021-780-028	02	Residential Single-Family	1.00	\$506.52
021-780-029	02	Residential Single-Family	1.00	\$506.52
021-780-030	02	Residential Single-Family	1.00	\$506.52
021-780-031	02	Residential Single-Family	1.00	\$506.52
021-780-032	02	Residential Single-Family	1.00	\$506.52
021-780-033	02	Residential Single-Family	1.00	\$506.52
021-780-034	02	Exempt	-	\$0.00
021-780-035	02	Residential Single-Family	1.00	\$506.52
021-780-036	02	Residential Single-Family	1.00	\$506.52
021-780-037	02	Residential Single-Family	1.00	\$506.52
021-780-038	02	Residential Single-Family	1.00	\$506.52
021-780-039	02	Residential Single-Family	1.00	\$506.52
021-780-040	02	Residential Single-Family	1.00	\$506.52
021-780-041	02	Residential Single-Family	1.00	\$506.52
021-780-042	02	Residential Single-Family	1.00	\$506.52
021-780-043	02	Residential Single-Family	1.00	\$506.52
021-780-044	02	Residential Single-Family	1.00	\$506.52
021-780-045	02	Residential Single-Family	1.00	\$506.52
021-780-046	02	Residential Single-Family	1.00	\$506.52
021-780-047	02	Residential Single-Family	1.00	\$506.52
021-780-048	02	Residential Single-Family	1.00	\$506.52
021-780-049	02	Residential Single-Family	1.00	\$506.52
021-780-050	02	Residential Single-Family	1.00	\$506.52
021-780-051	02	Residential Single-Family	1.00	\$506.52
021-780-052	02	Residential Single-Family	1.00	\$506.52
021-780-053	02	Exempt	-	\$0.00
021-780-054	02	Residential Single-Family	1.00	\$506.52
021-780-055	02	Residential Single-Family	1.00	\$506.52
021-780-056	02	Residential Single-Family	1.00	\$506.52
021-780-057	02	Residential Single-Family	1.00	\$506.52
021-780-058	02	Residential Single-Family	1.00	\$506.52
021-780-059	02	Residential Single-Family	1.00	\$506.52
021-780-060	02	Residential Single-Family	1.00	\$506.52
021-780-061	02	Residential Single-Family	1.00	\$506.52
021-780-062	02	Residential Single-Family	1.00	\$506.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-780-063	02	Residential Single-Family	1.00	\$506.52
021-780-064	02	Residential Single-Family	1.00	\$506.52
021-780-065	02	Residential Single-Family	1.00	\$506.52
021-780-066	02	Residential Single-Family	1.00	\$506.52
021-780-067	02	Exempt	-	\$0.00
021-780-068	02	Residential Single-Family	1.00	\$506.52
021-780-069	02	Residential Single-Family	1.00	\$506.52
021-780-070	02	Residential Single-Family	1.00	\$506.52
021-780-071	02	Residential Single-Family	1.00	\$506.52
021-780-072	02	Residential Single-Family	1.00	\$506.52
021-780-073	02	Residential Single-Family	1.00	\$506.52
021-780-074	02	Residential Single-Family	1.00	\$506.52
021-780-075	02	Residential Single-Family	1.00	\$506.52
021-780-076	02	Residential Single-Family	1.00	\$506.52
021-780-077	02	Residential Single-Family	1.00	\$506.52
021-780-078	02	Residential Single-Family	1.00	\$506.52
021-780-079	02	Residential Single-Family	1.00	\$506.52
021-780-080	02	Residential Single-Family	1.00	\$506.52
021-790-001	02	Residential Single-Family	1.00	\$506.52
021-790-002	02	Residential Single-Family	1.00	\$506.52
021-790-003	02	Residential Single-Family	1.00	\$506.52
021-790-004	02	Residential Single-Family	1.00	\$506.52
021-790-005	02	Residential Single-Family	1.00	\$506.52
021-790-006	02	Residential Single-Family	1.00	\$506.52
021-790-007	02	Residential Single-Family	1.00	\$506.52
021-790-008	02	Residential Single-Family	1.00	\$506.52
021-790-009	02	Residential Single-Family	1.00	\$506.52
021-790-010	02	Residential Single-Family	1.00	\$506.52
021-790-011	02	Residential Single-Family	1.00	\$506.52
021-790-012	02	Residential Single-Family	1.00	\$506.52
021-790-013	02	Residential Single-Family	1.00	\$506.52
021-790-014	02	Residential Single-Family	1.00	\$506.52
021-790-015	02	Residential Single-Family	1.00	\$506.52
021-790-016	02	Residential Single-Family	1.00	\$506.52
021-790-017	02	Residential Single-Family	1.00	\$506.52
021-790-018	02	Residential Single-Family	1.00	\$506.52
021-790-019	02	Residential Single-Family	1.00	\$506.52
021-790-020	02	Exempt	-	\$0.00
021-790-021	02	Residential Single-Family	1.00	\$506.52
021-790-022	02	Residential Single-Family	1.00	\$506.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-790-023	02	Residential Single-Family	1.00	\$506.52
021-790-024	02	Residential Single-Family	1.00	\$506.52
021-790-025	02	Residential Single-Family	1.00	\$506.52
021-790-026	02	Residential Single-Family	1.00	\$506.52
021-790-027	02	Residential Single-Family	1.00	\$506.52
021-790-028	02	Residential Single-Family	1.00	\$506.52
021-790-029	02	Residential Single-Family	1.00	\$506.52
021-790-030	02	Residential Single-Family	1.00	\$506.52
021-790-031	02	Residential Single-Family	1.00	\$506.52
021-790-032	02	Residential Single-Family	1.00	\$506.52
021-790-033	02	Exempt	-	\$0.00
021-790-034	02	Exempt	-	\$0.00
021-790-035	02	Residential Single-Family	1.00	\$506.52
021-790-036	02	Residential Single-Family	1.00	\$506.52
021-790-037	02	Residential Single-Family	1.00	\$506.52
021-790-038	02	Residential Single-Family	1.00	\$506.52
021-790-039	02	Residential Single-Family	1.00	\$506.52
021-790-040	02	Residential Single-Family	1.00	\$506.52
021-790-041	02	Residential Single-Family	1.00	\$506.52
021-790-042	02	Residential Single-Family	1.00	\$506.52
021-790-043	02	Residential Single-Family	1.00	\$506.52
021-790-044	02	Residential Single-Family	1.00	\$506.52
021-790-045	02	Residential Single-Family	1.00	\$506.52
021-790-046	02	Residential Single-Family	1.00	\$506.52
021-790-047	02	Residential Single-Family	1.00	\$506.52
021-790-048	02	Residential Single-Family	1.00	\$506.52
021-790-049	02	Residential Single-Family	1.00	\$506.52
021-790-050	02	Residential Single-Family	1.00	\$506.52
021-790-051	02	Residential Single-Family	1.00	\$506.52
021-790-052	02	Residential Single-Family	1.00	\$506.52
021-790-053	02	Residential Single-Family	1.00	\$506.52
021-790-054	02	Residential Single-Family	1.00	\$506.52
021-790-055	02	Residential Single-Family	1.00	\$506.52
021-790-056	02	Residential Single-Family	1.00	\$506.52
021-790-057	02	Residential Single-Family	1.00	\$506.52
021-790-058	02	Residential Single-Family	1.00	\$506.52
021-790-059	02	Residential Single-Family	1.00	\$506.52
021-790-060	02	Residential Single-Family	1.00	\$506.52
021-790-061	02	Residential Single-Family	1.00	\$506.52
021-790-062	02	Residential Single-Family	1.00	\$506.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-790-063	02	Exempt	-	\$0.00
021-790-064	02	Residential Single-Family	1.00	\$506.52
021-790-065	02	Residential Single-Family	1.00	\$506.52
021-790-066	02	Residential Single-Family	1.00	\$506.52
021-790-067	02	Residential Single-Family	1.00	\$506.52
021-790-068	02	Residential Single-Family	1.00	\$506.52
021-790-069	02	Residential Single-Family	1.00	\$506.52
021-790-070	02	Residential Single-Family	1.00	\$506.52
021-790-071	02	Residential Single-Family	1.00	\$506.52
021-790-072	02	Residential Single-Family	1.00	\$506.52
021-790-073	02	Residential Single-Family	1.00	\$506.52
021-790-074	02	Residential Single-Family	1.00	\$506.52
021-790-075	02	Residential Single-Family	1.00	\$506.52
021-800-001	02	Residential Single-Family	1.00	\$506.52
021-800-002	02	Residential Single-Family	1.00	\$506.52
021-800-003	02	Residential Single-Family	1.00	\$506.52
021-800-004	02	Residential Single-Family	1.00	\$506.52
021-800-005	02	Residential Single-Family	1.00	\$506.52
021-800-006	02	Residential Single-Family	1.00	\$506.52
021-800-007	02	Residential Single-Family	1.00	\$506.52
021-800-008	02	Residential Single-Family	1.00	\$506.52
021-800-009	02	Residential Single-Family	1.00	\$506.52
021-800-010	02	Residential Single-Family	1.00	\$506.52
021-800-011	02	Residential Single-Family	1.00	\$506.52
021-800-012	02	Residential Single-Family	1.00	\$506.52
021-800-013	02	Residential Single-Family	1.00	\$506.52
021-800-014	02	Residential Single-Family	1.00	\$506.52
021-800-015	02	Residential Single-Family	1.00	\$506.52
021-800-016	02	Residential Single-Family	1.00	\$506.52
021-800-017	02	Residential Single-Family	1.00	\$506.52
021-800-018	02	Residential Single-Family	1.00	\$506.52
021-800-019	02	Residential Single-Family	1.00	\$506.52
021-800-020	02	Residential Single-Family	1.00	\$506.52
021-800-021	02	Residential Single-Family	1.00	\$506.52
021-800-022	02	Residential Single-Family	1.00	\$506.52
021-800-023	02	Residential Single-Family	1.00	\$506.52
021-800-024	02	Residential Single-Family	1.00	\$506.52
021-800-025	02	Residential Single-Family	1.00	\$506.52
021-800-026	02	Residential Single-Family	1.00	\$506.52
021-800-027	02	Residential Single-Family	1.00	\$506.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-800-028	02	Residential Single-Family	1.00	\$506.52
021-800-029	02	Residential Single-Family	1.00	\$506.52
021-800-030	02	Residential Single-Family	1.00	\$506.52
021-800-031	02	Residential Single-Family	1.00	\$506.52
021-800-032	02	Residential Single-Family	1.00	\$506.52
021-800-033	02	Residential Single-Family	1.00	\$506.52
021-800-034	02	Residential Single-Family	1.00	\$506.52
021-800-035	02	Residential Single-Family	1.00	\$506.52
021-800-036	02	Residential Single-Family	1.00	\$506.52
021-800-037	02	Residential Single-Family	1.00	\$506.52
021-800-038	02	Residential Single-Family	1.00	\$506.52
021-800-039	02	Residential Single-Family	1.00	\$506.52
021-800-040	02	Residential Single-Family	1.00	\$506.52
021-800-041	02	Residential Single-Family	1.00	\$506.52
021-800-042	02	Residential Single-Family	1.00	\$506.52
021-800-043	02	Residential Single-Family	1.00	\$506.52
021-800-044	02	Residential Single-Family	1.00	\$506.52
021-800-045	02	Residential Single-Family	1.00	\$506.52
021-800-046	02	Residential Single-Family	1.00	\$506.52
021-800-047	02	Residential Single-Family	1.00	\$506.52
021-800-048	02	Residential Single-Family	1.00	\$506.52
021-800-049	02	Residential Single-Family	1.00	\$506.52
021-800-050	02	Residential Single-Family	1.00	\$506.52
021-800-051	02	Residential Single-Family	1.00	\$506.52
021-800-052	02	Residential Single-Family	1.00	\$506.52
021-800-053	02	Residential Single-Family	1.00	\$506.52
021-800-054	02	Residential Single-Family	1.00	\$506.52
021-800-055	02	Residential Single-Family	1.00	\$506.52
021-800-056	02	Residential Single-Family	1.00	\$506.52
021-800-057	02	Residential Single-Family	1.00	\$506.52
021-800-058	02	Residential Single-Family	1.00	\$506.52
021-800-059	02	Residential Single-Family	1.00	\$506.52
021-800-060	02	Residential Single-Family	1.00	\$506.52
021-800-061	02	Residential Single-Family	1.00	\$506.52
021-800-062	02	Residential Single-Family	1.00	\$506.52
021-800-063	02	Residential Single-Family	1.00	\$506.52
021-800-064	02	Residential Single-Family	1.00	\$506.52
021-800-065	02	Residential Single-Family	1.00	\$506.52
021-800-066	02	Residential Single-Family	1.00	\$506.52
021-800-067	02	Residential Single-Family	1.00	\$506.52

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-800-068	02	Residential Single-Family	1.00	\$506.52
021-800-069	02	Residential Single-Family	1.00	\$506.52
021-800-070	02	Residential Single-Family	1.00	\$506.52
021-800-071	02	Exempt	-	\$0.00
021-810-001	02	Residential Single-Family	1.00	\$506.52
021-810-002	02	Residential Single-Family	1.00	\$506.52
021-810-003	02	Residential Single-Family	1.00	\$506.52
021-810-004	02	Residential Single-Family	1.00	\$506.52
021-810-005	02	Residential Single-Family	1.00	\$506.52
021-810-006	02	Exempt	-	\$0.00
021-810-007	02	Residential Single-Family	1.00	\$506.52
021-810-008	02	Residential Single-Family	1.00	\$506.52
021-810-009	02	Residential Single-Family	1.00	\$506.52
021-810-010	02	Residential Single-Family	1.00	\$506.52
021-810-011	02	Residential Single-Family	1.00	\$506.52
021-810-012	02	Residential Single-Family	1.00	\$506.52
021-810-013	02	Residential Single-Family	1.00	\$506.52
021-810-014	02	Residential Single-Family	1.00	\$506.52
021-810-015	02	Exempt	-	\$0.00
021-810-016	02	Residential Single-Family	1.00	\$506.52
021-810-017	02	Residential Single-Family	1.00	\$506.52
021-810-018	02	Residential Single-Family	1.00	\$506.52
021-810-019	02	Residential Single-Family	1.00	\$506.52
021-810-020	02	Residential Single-Family	1.00	\$506.52
021-810-021	02	Residential Single-Family	1.00	\$506.52
021-810-022	02	Residential Single-Family	1.00	\$506.52
021-810-023	02	Residential Single-Family	1.00	\$506.52
021-810-024	02	Residential Single-Family	1.00	\$506.52
021-810-025	02	Residential Single-Family	1.00	\$506.52
021-810-026	02	Residential Single-Family	1.00	\$506.52
021-810-027	02	Residential Single-Family	1.00	\$506.52
Total			242.00	\$122,577.84

Zone 03 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-360-008	03	Residential Single-Family	1.00	\$523.53
023-360-009	03	Residential Single-Family	1.00	\$523.53
023-360-010	03	Residential Single-Family	1.00	\$523.53
023-360-011	03	Residential Single-Family	1.00	\$523.53
023-360-012	03	Residential Single-Family	1.00	\$523.53
023-360-013	03	Residential Single-Family	1.00	\$523.53
023-360-014	03	Residential Single-Family	1.00	\$523.53
023-360-015	03	Residential Single-Family	1.00	\$523.53
023-360-016	03	Residential Single-Family	1.00	\$523.53
023-360-017	03	Residential Single-Family	1.00	\$523.53
023-360-018	03	Residential Single-Family	1.00	\$523.53
023-360-019	03	Residential Single-Family	1.00	\$523.53
023-360-020	03	Residential Single-Family	1.00	\$523.53
023-360-021	03	Residential Single-Family	1.00	\$523.53
023-360-022	03	Residential Single-Family	1.00	\$523.53
023-360-023	03	Residential Single-Family	1.00	\$523.53
023-360-024	03	Residential Single-Family	1.00	\$523.53
023-360-025	03	Residential Single-Family	1.00	\$523.53
023-360-026	03	Residential Single-Family	1.00	\$523.53
023-360-027	03	Residential Single-Family	1.00	\$523.53
023-360-028	03	Residential Single-Family	1.00	\$523.53
023-360-029	03	Residential Single-Family	1.00	\$523.53
023-360-030	03	Residential Single-Family	1.00	\$523.53
023-360-031	03	Residential Single-Family	1.00	\$523.53
023-360-032	03	Residential Single-Family	1.00	\$523.53
023-360-033	03	Residential Single-Family	1.00	\$523.53
023-360-034	03	Residential Single-Family	1.00	\$523.53
023-360-035	03	Residential Single-Family	1.00	\$523.53
023-360-036	03	Residential Single-Family	1.00	\$523.53
023-360-037	03	Residential Single-Family	1.00	\$523.53
023-360-043	03	Residential Single-Family	1.00	\$523.53
023-360-044	03	Residential Single-Family	1.00	\$523.53
023-360-045	03	Residential Single-Family	1.00	\$523.53
023-360-046	03	Residential Single-Family	1.00	\$523.53
023-360-047	03	Residential Single-Family	1.00	\$523.53
023-360-048	03	Residential Single-Family	1.00	\$523.53
023-360-049	03	Residential Single-Family	1.00	\$523.53
023-360-050	03	Residential Single-Family	1.00	\$523.53
023-360-051	03	Residential Single-Family	1.00	\$523.53

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-360-052	03	Residential Single-Family	1.00	\$523.53
023-360-053	03	Residential Single-Family	1.00	\$523.53
023-360-054	03	Residential Single-Family	1.00	\$523.53
023-360-055	03	Residential Single-Family	1.00	\$523.53
023-360-056	03	Residential Single-Family	1.00	\$523.53
023-360-057	03	Residential Single-Family	1.00	\$523.53
023-360-058	03	Residential Single-Family	1.00	\$523.53
023-360-059	03	Residential Single-Family	1.00	\$523.53
023-360-060	03	Residential Single-Family	1.00	\$523.53
023-360-061	03	Residential Single-Family	1.00	\$523.53
023-360-062	03	Residential Single-Family	1.00	\$523.53
023-360-063	03	Residential Single-Family	1.00	\$523.53
023-360-064	03	Residential Single-Family	1.00	\$523.53
023-360-065	03	Residential Single-Family	1.00	\$523.53
023-360-066	03	Residential Single-Family	1.00	\$523.53
023-360-067	03	Residential Single-Family	1.00	\$523.53
023-360-068	03	Residential Single-Family	1.00	\$523.53
023-360-069	03	Residential Single-Family	1.00	\$523.53
023-360-070	03	Residential Single-Family	1.00	\$523.53
023-360-071	03	Residential Single-Family	1.00	\$523.53
023-360-072	03	Residential Single-Family	1.00	\$523.53
023-360-073	03	Residential Single-Family	1.00	\$523.53
023-360-074	03	Residential Single-Family	1.00	\$523.53
023-360-075	03	Residential Single-Family	1.00	\$523.53
023-360-076	03	Residential Single-Family	1.00	\$523.53
023-360-077	03	Residential Single-Family	1.00	\$523.53
023-360-078	03	Residential Single-Family	1.00	\$523.53
023-360-079	03	Residential Single-Family	1.00	\$523.53
023-360-080	03	Residential Single-Family	1.00	\$523.53
023-360-081	03	Residential Single-Family	1.00	\$523.53
023-360-082	03	Residential Single-Family	1.00	\$523.53
023-360-083	03	Residential Single-Family	1.00	\$523.53
023-360-084	03	Residential Single-Family	1.00	\$523.53
023-360-085	03	Residential Single-Family	1.00	\$523.53
023-360-086	03	Residential Single-Family	1.00	\$523.53
023-360-087	03	Exempt	-	\$0.00
023-360-088	03	Exempt	-	\$0.00
023-360-089	03	Exempt	-	\$0.00
Total			74.00	\$38,741.22

Zone 04 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-260-004	04	Residential Single-Family	1.00	\$712.81
021-260-005	04	Residential Single-Family	1.00	\$712.81
021-260-006	04	Residential Single-Family	1.00	\$712.81
021-260-007	04	Residential Single-Family	1.00	\$712.81
021-260-008	04	Residential Single-Family	1.00	\$712.81
021-260-009	04	Residential Single-Family	1.00	\$712.81
021-260-010	04	Residential Single-Family	1.00	\$712.81
021-260-011	04	Residential Single-Family	1.00	\$712.81
021-260-012	04	Residential Single-Family	1.00	\$712.81
021-260-013	04	Residential Single-Family	1.00	\$712.81
021-260-014	04	Residential Single-Family	1.00	\$712.81
021-260-015	04	Residential Single-Family	1.00	\$712.81
021-260-016	04	Residential Single-Family	1.00	\$712.81
021-260-017	04	Residential Single-Family	1.00	\$712.81
021-260-018	04	Residential Single-Family	1.00	\$712.81
021-260-019	04	Residential Single-Family	1.00	\$712.81
021-260-020	04	Residential Single-Family	1.00	\$712.81
021-260-021	04	Residential Single-Family	1.00	\$712.81
021-260-022	04	Residential Single-Family	1.00	\$712.81
021-260-023	04	Residential Single-Family	1.00	\$712.81
021-260-024	04	Residential Single-Family	1.00	\$712.81
021-260-025	04	Residential Single-Family	1.00	\$712.81
021-260-026	04	Residential Single-Family	1.00	\$712.81
021-260-027	04	Residential Single-Family	1.00	\$712.81
021-260-028	04	Residential Single-Family	1.00	\$712.81
021-260-029	04	Residential Single-Family	1.00	\$712.81
021-260-030	04	Residential Single-Family	1.00	\$712.81
021-260-031	04	Residential Single-Family	1.00	\$712.81
021-260-032	04	Residential Single-Family	1.00	\$712.81
021-260-033	04	Residential Single-Family	1.00	\$712.81
021-260-034	04	Residential Single-Family	1.00	\$712.81
021-260-035	04	Residential Single-Family	1.00	\$712.81
021-260-036	04	Residential Single-Family	1.00	\$712.81
021-260-037	04	Residential Single-Family	1.00	\$712.81
021-260-038	04	Residential Single-Family	1.00	\$712.81
021-260-039	04	Residential Single-Family	1.00	\$712.81
021-260-040	04	Residential Single-Family	1.00	\$712.81

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-260-041	04	Residential Single-Family	1.00	\$712.81
021-260-042	04	Residential Single-Family	1.00	\$712.81
021-260-044	04	Residential Single-Family	1.00	\$712.81
021-260-045	04	Residential Single-Family	1.00	\$712.81
021-260-046	04	Residential Single-Family	1.00	\$712.81
021-260-047	04	Residential Single-Family	1.00	\$712.81
021-260-048	04	Residential Single-Family	1.00	\$712.81
021-260-049	04	Residential Single-Family	1.00	\$712.81
021-260-050	04	Residential Single-Family	1.00	\$712.81
021-260-051	04	Residential Single-Family	1.00	\$712.81
021-260-052	04	Residential Single-Family	1.00	\$712.81
021-260-053	04	Residential Single-Family	1.00	\$712.81
021-260-054	04	Residential Single-Family	1.00	\$712.81
021-260-055	04	Residential Single-Family	1.00	\$712.81
021-260-056	04	Residential Single-Family	1.00	\$712.81
021-260-057	04	Residential Single-Family	1.00	\$712.81
021-260-058	04	Residential Single-Family	1.00	\$712.81
021-260-059	04	Residential Single-Family	1.00	\$712.81
021-260-060	04	Residential Single-Family	1.00	\$712.81
021-260-061	04	Residential Single-Family	1.00	\$712.81
021-260-062	04	Residential Single-Family	1.00	\$712.81
021-260-063	04	Residential Single-Family	1.00	\$712.81
021-260-064	04	Residential Single-Family	1.00	\$712.81
021-260-065	04	Residential Single-Family	1.00	\$712.81
021-260-066	04	Residential Single-Family	1.00	\$712.81
021-260-067	04	Residential Single-Family	1.00	\$712.81
021-260-068	04	Residential Single-Family	1.00	\$712.81
021-260-069	04	Residential Single-Family	1.00	\$712.81
021-260-070	04	Residential Single-Family	1.00	\$712.81
021-260-071	04	Residential Single-Family	1.00	\$712.81
021-260-072	04	Residential Single-Family	1.00	\$712.81
021-260-073	04	Residential Single-Family	1.00	\$712.81
021-260-074	04	Residential Single-Family	1.00	\$712.81
021-260-075	04	Residential Single-Family	1.00	\$712.81
021-260-076	04	Residential Single-Family	1.00	\$712.81
021-260-077	04	Residential Single-Family	1.00	\$712.81
021-260-078	04	Residential Single-Family	1.00	\$712.81
021-260-079	04	Residential Single-Family	1.00	\$712.81
021-260-080	04	Residential Single-Family	1.00	\$712.81
021-260-081	04	Residential Single-Family	1.00	\$712.81

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-260-082	04	Residential Single-Family	1.00	\$712.81
021-260-083	04	Residential Single-Family	1.00	\$712.81
021-260-084	04	Residential Single-Family	1.00	\$712.81
021-260-085	04	Residential Single-Family	1.00	\$712.81
021-260-086	04	Residential Single-Family	1.00	\$712.81
021-260-087	04	Residential Single-Family	1.00	\$712.81
021-260-088	04	Residential Single-Family	1.00	\$712.81
021-260-089	04	Residential Single-Family	1.00	\$712.81
021-260-090	04	Residential Single-Family	1.00	\$712.81
021-260-091	04	Residential Single-Family	1.00	\$712.81
021-260-092	04	Residential Single-Family	1.00	\$712.81
021-260-093	04	Residential Single-Family	1.00	\$712.81
021-260-094	04	Residential Single-Family	1.00	\$712.81
Total			90.00	\$64,152.90

Zone 05 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-610-001	05	Residential Single-Family	1.00	\$548.71
023-610-002	05	Residential Single-Family	1.00	\$548.71
023-610-003	05	Residential Single-Family	1.00	\$548.71
023-610-004	05	Residential Single-Family	1.00	\$548.71
023-610-005	05	Residential Single-Family	1.00	\$548.71
023-610-006	05	Residential Single-Family	1.00	\$548.71
023-610-007	05	Residential Single-Family	1.00	\$548.71
023-610-008	05	Residential Single-Family	1.00	\$548.71
023-610-009	05	Residential Single-Family	1.00	\$548.71
023-610-010	05	Residential Single-Family	1.00	\$548.71
023-610-011	05	Residential Single-Family	1.00	\$548.71
023-610-012	05	Residential Single-Family	1.00	\$548.71
023-610-013	05	Residential Single-Family	1.00	\$548.71
023-610-014	05	Residential Single-Family	1.00	\$548.71
023-610-015	05	Residential Single-Family	1.00	\$548.71
023-610-016	05	Residential Single-Family	1.00	\$548.71
023-610-017	05	Residential Single-Family	1.00	\$548.71

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-610-018	05	Residential Single-Family	1.00	\$548.71
023-610-019	05	Residential Single-Family	1.00	\$548.71
023-610-020	05	Residential Single-Family	1.00	\$548.71
023-610-021	05	Residential Single-Family	1.00	\$548.71
023-610-022	05	Residential Single-Family	1.00	\$548.71
023-610-023	05	Residential Single-Family	1.00	\$548.71
023-610-024	05	Residential Single-Family	1.00	\$548.71
023-610-025	05	Residential Single-Family	1.00	\$548.71
023-610-026	05	Residential Single-Family	1.00	\$548.71
023-610-027	05	Exempt	-	\$0.00
023-610-028	05	Exempt	-	\$0.00
023-610-033	05	Residential Single-Family	1.00	\$548.71
023-610-034	05	Residential Single-Family	1.00	\$548.71
023-610-035	05	Residential Single-Family	1.00	\$548.71
023-610-036	05	Residential Single-Family	1.00	\$548.71
023-610-037	05	Residential Single-Family	1.00	\$548.71
023-610-038	05	Residential Single-Family	1.00	\$548.71
023-610-039	05	Residential Single-Family	1.00	\$548.71
023-610-040	05	Residential Single-Family	1.00	\$548.71
023-610-041	05	Residential Single-Family	1.00	\$548.71
023-610-042	05	Residential Single-Family	1.00	\$548.71
023-610-044	05	Residential Single-Family	1.00	\$548.71
023-610-045	05	Residential Single-Family	1.00	\$548.71
023-610-046	05	Residential Single-Family	1.00	\$548.71
023-610-047	05	Residential Single-Family	1.00	\$548.71
023-610-048	05	Residential Single-Family	1.00	\$548.71
023-610-049	05	Residential Single-Family	1.00	\$548.71
023-610-050	05	Residential Single-Family	1.00	\$548.71
023-610-051	05	Residential Single-Family	1.00	\$548.71
023-610-052	05	Residential Single-Family	1.00	\$548.71
023-610-053	05	Residential Single-Family	1.00	\$548.71
023-610-054	05	Residential Single-Family	1.00	\$548.71
023-610-055	05	Residential Single-Family	1.00	\$548.71
023-610-056	05	Residential Single-Family	1.00	\$548.71
023-610-057	05	Residential Single-Family	1.00	\$548.71
023-610-058	05	Residential Single-Family	1.00	\$548.71
023-610-059	05	Residential Single-Family	1.00	\$548.71
023-610-060	05	Residential Single-Family	1.00	\$548.71
023-610-061	05	Residential Single-Family	1.00	\$548.71
023-610-062	05	Residential Single-Family	1.00	\$548.71

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-610-063	05	Residential Single-Family	1.00	\$548.71
023-610-065	05	Residential Single-Family	1.00	\$548.71
023-610-066	05	Residential Single-Family	1.00	\$548.71
023-610-067	05	Residential Single-Family	1.00	\$548.71
023-610-068	05	Residential Single-Family	1.00	\$548.71
023-610-069	05	Residential Single-Family	1.00	\$548.71
023-610-070	05	Residential Single-Family	1.00	\$548.71
023-610-071	05	Residential Single-Family	1.00	\$548.71
023-610-072	05	Residential Single-Family	1.00	\$548.71
023-610-073	05	Residential Single-Family	1.00	\$548.71
023-610-074	05	Residential Single-Family	1.00	\$548.71
023-610-075	05	Residential Single-Family	1.00	\$548.71
023-610-076	05	Residential Single-Family	1.00	\$548.71
023-610-077	05	Residential Single-Family	1.00	\$548.71
023-610-078	05	Residential Single-Family	1.00	\$548.71
023-610-079	05	Residential Single-Family	1.00	\$548.71
023-610-080	05	Residential Single-Family	1.00	\$548.71
023-610-081	05	Residential Single-Family	1.00	\$548.71
023-610-082	05	Residential Single-Family	1.00	\$548.71
023-610-083	05	Residential Single-Family	1.00	\$548.71
023-610-084	05	Residential Single-Family	1.00	\$548.71
023-610-090	05	Residential Single-Family	1.00	\$548.71
023-610-091	05	Residential Single-Family	1.00	\$548.71
023-610-092	05	Residential Single-Family	1.00	\$548.71
023-610-093	05	Residential Single-Family	1.00	\$548.71
023-610-095	05	Exempt	-	\$0.00
023-610-097	05	Residential Single-Family	1.00	\$548.71
023-630-001	05	Residential Single-Family	1.00	\$548.71
023-630-002	05	Residential Single-Family	1.00	\$548.71
023-630-003	05	Residential Single-Family	1.00	\$548.71
023-630-004	05	Residential Single-Family	1.00	\$548.71
023-630-005	05	Residential Single-Family	1.00	\$548.71
023-630-006	05	Residential Single-Family	1.00	\$548.71
023-630-007	05	Residential Single-Family	1.00	\$548.71
023-630-008	05	Residential Single-Family	1.00	\$548.71
023-630-009	05	Residential Single-Family	1.00	\$548.71
023-630-010	05	Residential Single-Family	1.00	\$548.71
023-630-011	05	Residential Single-Family	1.00	\$548.71
023-630-012	05	Residential Single-Family	1.00	\$548.71
023-630-013	05	Residential Single-Family	1.00	\$548.71

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-630-014	05	Residential Single-Family	1.00	\$548.71
023-630-015	05	Residential Single-Family	1.00	\$548.71
023-630-016	05	Residential Single-Family	1.00	\$548.71
023-630-017	05	Residential Single-Family	1.00	\$548.71
023-630-018	05	Residential Single-Family	1.00	\$548.71
023-630-019	05	Residential Single-Family	1.00	\$548.71
023-630-020	05	Residential Single-Family	1.00	\$548.71
023-630-021	05	Residential Single-Family	1.00	\$548.71
023-630-022	05	Residential Single-Family	1.00	\$548.71
023-630-023	05	Residential Single-Family	1.00	\$548.71
023-630-024	05	Residential Single-Family	1.00	\$548.71
023-630-025	05	Residential Single-Family	1.00	\$548.71
023-630-026	05	Residential Single-Family	1.00	\$548.71
023-630-027	05	Residential Single-Family	1.00	\$548.71
023-630-028	05	Residential Single-Family	1.00	\$548.71
023-630-029	05	Residential Single-Family	1.00	\$548.71
023-630-030	05	Residential Single-Family	1.00	\$548.71
023-630-031	05	Residential Single-Family	1.00	\$548.71
023-630-032	05	Residential Single-Family	1.00	\$548.71
023-630-033	05	Residential Single-Family	1.00	\$548.71
023-630-034	05	Residential Single-Family	1.00	\$548.71
023-630-035	05	Residential Single-Family	1.00	\$548.71
023-630-036	05	Residential Single-Family	1.00	\$548.71
023-630-037	05	Residential Single-Family	1.00	\$548.71
023-630-038	05	Residential Single-Family	1.00	\$548.71
023-630-039	05	Residential Single-Family	1.00	\$548.71
023-630-040	05	Exempt	-	\$0.00
Total			120.00	\$65,845.20

Zone 06 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-820-001	06	Residential Single-Family	1.00	\$689.14
021-820-002	06	Residential Single-Family	1.00	\$689.14
021-820-003	06	Residential Single-Family	1.00	\$689.14
021-820-004	06	Residential Single-Family	1.00	\$689.14
021-820-005	06	Residential Single-Family	1.00	\$689.14
021-820-006	06	Residential Single-Family	1.00	\$689.14
021-820-007	06	Residential Single-Family	1.00	\$689.14
021-820-008	06	Residential Single-Family	1.00	\$689.14
021-820-009	06	Residential Single-Family	1.00	\$689.14
021-820-010	06	Residential Single-Family	1.00	\$689.14
021-820-011	06	Residential Single-Family	1.00	\$689.14
021-820-012	06	Residential Single-Family	1.00	\$689.14
021-820-013	06	Residential Single-Family	1.00	\$689.14
021-820-014	06	Residential Single-Family	1.00	\$689.14
021-820-015	06	Residential Single-Family	1.00	\$689.14
021-820-016	06	Residential Single-Family	1.00	\$689.14
021-820-017	06	Residential Single-Family	1.00	\$689.14
021-820-018	06	Residential Single-Family	1.00	\$689.14
021-820-019	06	Residential Single-Family	1.00	\$689.14
021-820-020	06	Residential Single-Family	1.00	\$689.14
021-820-021	06	Residential Single-Family	1.00	\$689.14
021-820-022	06	Residential Single-Family	1.00	\$689.14
021-820-023	06	Residential Single-Family	1.00	\$689.14
021-820-024	06	Residential Single-Family	1.00	\$689.14
021-820-025	06	Residential Single-Family	1.00	\$689.14
021-820-026	06	Residential Single-Family	1.00	\$689.14
021-820-027	06	Residential Single-Family	1.00	\$689.14
021-820-028	06	Residential Single-Family	1.00	\$689.14
021-820-029	06	Residential Single-Family	1.00	\$689.14
021-820-030	06	Residential Single-Family	1.00	\$689.14
021-820-031	06	Residential Single-Family	1.00	\$689.14
021-820-032	06	Residential Single-Family	1.00	\$689.14
021-820-033	06	Residential Single-Family	1.00	\$689.14
021-830-002	06	Residential Single-Family	1.00	\$689.14
021-830-003	06	Residential Single-Family	1.00	\$689.14
021-830-004	06	Residential Single-Family	1.00	\$689.14
021-830-005	06	Residential Single-Family	1.00	\$689.14
021-830-006	06	Residential Single-Family	1.00	\$689.14
021-830-007	06	Residential Single-Family	1.00	\$689.14

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-830-008	06	Residential Single-Family	1.00	\$689.14
021-830-009	06	Residential Single-Family	1.00	\$689.14
021-830-010	06	Residential Single-Family	1.00	\$689.14
021-830-011	06	Residential Single-Family	1.00	\$689.14
021-830-012	06	Residential Single-Family	1.00	\$689.14
021-830-013	06	Residential Single-Family	1.00	\$689.14
021-830-014	06	Residential Single-Family	1.00	\$689.14
021-830-015	06	Residential Single-Family	1.00	\$689.14
021-830-016	06	Residential Single-Family	1.00	\$689.14
021-830-017	06	Residential Single-Family	1.00	\$689.14
021-830-018	06	Residential Single-Family	1.00	\$689.14
021-830-019	06	Residential Single-Family	1.00	\$689.14
021-830-020	06	Residential Single-Family	1.00	\$689.14
021-830-021	06	Residential Single-Family	1.00	\$689.14
021-830-022	06	Residential Single-Family	1.00	\$689.14
021-830-023	06	Residential Single-Family	1.00	\$689.14
021-830-024	06	Residential Single-Family	1.00	\$689.14
021-830-025	06	Residential Single-Family	1.00	\$689.14
021-830-026	06	Residential Single-Family	1.00	\$689.14
021-830-027	06	Residential Single-Family	1.00	\$689.14
021-830-028	06	Residential Single-Family	1.00	\$689.14
021-830-029	06	Residential Single-Family	1.00	\$689.14
021-830-030	06	Residential Single-Family	1.00	\$689.14
021-830-031	06	Residential Single-Family	1.00	\$689.14
021-830-032	06	Residential Single-Family	1.00	\$689.14
021-830-033	06	Residential Single-Family	1.00	\$689.14
021-830-034	06	Residential Single-Family	1.00	\$689.14
021-830-036	06	Residential Single-Family	1.00	\$689.14
021-830-037	06	Residential Single-Family	1.00	\$689.14
021-830-038	06	Residential Single-Family	1.00	\$689.14
021-830-039	06	Residential Single-Family	1.00	\$689.14
021-830-040	06	Residential Single-Family	1.00	\$689.14
021-830-041	06	Residential Single-Family	1.00	\$689.14
021-830-042	06	Residential Single-Family	1.00	\$689.14
021-830-043	06	Residential Single-Family	1.00	\$689.14
021-830-044	06	Residential Single-Family	1.00	\$689.14
021-830-045	06	Residential Single-Family	1.00	\$689.14
021-830-046	06	Residential Single-Family	1.00	\$689.14
021-830-047	06	Residential Single-Family	1.00	\$689.14
021-830-048	06	Residential Single-Family	1.00	\$689.14

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-830-049	06	Residential Single-Family	1.00	\$689.14
021-830-050	06	Residential Single-Family	1.00	\$689.14
021-830-051	06	Residential Single-Family	1.00	\$689.14
021-830-052	06	Residential Single-Family	1.00	\$689.14
021-830-053	06	Residential Single-Family	1.00	\$689.14
021-830-054	06	Residential Single-Family	1.00	\$689.14
021-830-055	06	Residential Single-Family	1.00	\$689.14
021-830-056	06	Residential Single-Family	1.00	\$689.14
021-830-057	06	Residential Single-Family	1.00	\$689.14
021-830-058	06	Residential Single-Family	1.00	\$689.14
021-830-059	06	Residential Single-Family	1.00	\$689.14
021-830-060	06	Residential Single-Family	1.00	\$689.14
021-830-061	06	Residential Single-Family	1.00	\$689.14
021-830-062	06	Residential Single-Family	1.00	\$689.14
021-830-063	06	Residential Single-Family	1.00	\$689.14
021-830-064	06	Residential Single-Family	1.00	\$689.14
021-830-065	06	Residential Single-Family	1.00	\$689.14
021-830-066	06	Residential Single-Family	1.00	\$689.14
Total			97.00	\$66,846.58

Zone 07 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-640-001	07	Residential Single-Family	1.00	\$377.99
023-640-002	07	Residential Single-Family	1.00	\$377.99
023-640-003	07	Residential Single-Family	1.00	\$377.99
023-640-004	07	Residential Single-Family	1.00	\$377.99
023-640-005	07	Residential Single-Family	1.00	\$377.99
023-640-006	07	Residential Single-Family	1.00	\$377.99
023-640-007	07	Residential Single-Family	1.00	\$377.99
023-640-008	07	Residential Single-Family	1.00	\$377.99
023-640-009	07	Residential Single-Family	1.00	\$377.99
023-640-010	07	Residential Single-Family	1.00	\$377.99
023-640-011	07	Residential Single-Family	1.00	\$377.99
023-640-012	07	Residential Single-Family	1.00	\$377.99
023-640-013	07	Residential Single-Family	1.00	\$377.99
023-640-014	07	Residential Single-Family	1.00	\$377.99
023-640-015	07	Residential Single-Family	1.00	\$377.99
023-640-016	07	Residential Single-Family	1.00	\$377.99
023-640-017	07	Residential Single-Family	1.00	\$377.99
023-640-018	07	Residential Single-Family	1.00	\$377.99
023-640-019	07	Residential Single-Family	1.00	\$377.99
023-640-020	07	Residential Single-Family	1.00	\$377.99
Total			20.00	\$7,559.80

Zone 08 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-650-001	08	Residential Single-Family	1.00	\$780.04
023-650-002	08	Residential Single-Family	1.00	\$780.04
023-650-003	08	Residential Single-Family	1.00	\$780.04
023-650-004	08	Residential Single-Family	1.00	\$780.04
023-650-005	08	Residential Single-Family	1.00	\$780.04
023-650-006	08	Residential Single-Family	1.00	\$780.04
023-650-007	08	Residential Single-Family	1.00	\$780.04
023-650-008	08	Residential Single-Family	1.00	\$780.04
023-650-009	08	Residential Single-Family	1.00	\$780.04
023-650-010	08	Residential Single-Family	1.00	\$780.04

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-650-011	08	Residential Single-Family	1.00	\$780.04
023-650-012	08	Residential Single-Family	1.00	\$780.04
023-650-013	08	Residential Single-Family	1.00	\$780.04
023-650-014	08	Residential Single-Family	1.00	\$780.04
023-650-015	08	Residential Single-Family	1.00	\$780.04
023-650-016	08	Residential Single-Family	1.00	\$780.04
023-650-017	08	Residential Single-Family	1.00	\$780.04
023-650-018	08	Residential Single-Family	1.00	\$780.04
023-650-019	08	Residential Single-Family	1.00	\$780.04
023-650-020	08	Residential Single-Family	1.00	\$780.04
023-650-021	08	Residential Single-Family	1.00	\$780.04
023-650-022	08	Residential Single-Family	1.00	\$780.04
023-650-023	08	Residential Single-Family	1.00	\$780.04
023-650-024	08	Residential Single-Family	1.00	\$780.04
023-650-025	08	Residential Single-Family	1.00	\$780.04
023-650-026	08	Residential Single-Family	1.00	\$780.04
023-650-027	08	Residential Single-Family	1.00	\$780.04
023-650-028	08	Residential Single-Family	1.00	\$780.04
023-650-029	08	Residential Single-Family	1.00	\$780.04
023-650-030	08	Residential Single-Family	1.00	\$780.04
023-650-031	08	Residential Single-Family	1.00	\$780.04
023-650-032	08	Residential Single-Family	1.00	\$780.04
023-650-033	08	Residential Single-Family	1.00	\$780.04
023-650-034	08	Residential Single-Family	1.00	\$780.04
023-650-035	08	Residential Single-Family	1.00	\$780.04
023-650-036	08	Residential Single-Family	1.00	\$780.04
023-650-037	08	Residential Single-Family	1.00	\$780.04
023-650-038	08	Residential Single-Family	1.00	\$780.04
023-650-039	08	Residential Single-Family	1.00	\$780.04
023-650-040	08	Residential Single-Family	1.00	\$780.04
023-650-041	08	Residential Single-Family	1.00	\$780.04
023-650-042	08	Residential Single-Family	1.00	\$780.04
023-650-043	08	Residential Single-Family	1.00	\$780.04
023-650-044	08	Residential Single-Family	1.00	\$780.04
023-650-045	08	Residential Single-Family	1.00	\$780.04
023-650-046	08	Residential Single-Family	1.00	\$780.04
023-650-047	08	Residential Single-Family	1.00	\$780.04
023-650-048	08	Residential Single-Family	1.00	\$780.04
023-650-049	08	Residential Single-Family	1.00	\$780.04
023-650-050	08	Residential Single-Family	1.00	\$780.04

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-650-051	08	Residential Single-Family	1.00	\$780.04
023-650-052	08	Residential Single-Family	1.00	\$780.04
023-650-053	08	Residential Single-Family	1.00	\$780.04
023-650-054	08	Residential Single-Family	1.00	\$780.04
023-650-055	08	Residential Single-Family	1.00	\$780.04
023-650-056	08	Residential Single-Family	1.00	\$780.04
023-650-057	08	Residential Single-Family	1.00	\$780.04
023-650-058	08	Residential Single-Family	1.00	\$780.04
023-650-059	08	Residential Single-Family	1.00	\$780.04
023-650-060	08	Residential Single-Family	1.00	\$780.04
023-650-061	08	Residential Single-Family	1.00	\$780.04
023-650-062	08	Residential Single-Family	1.00	\$780.04
023-650-063	08	Residential Single-Family	1.00	\$780.04
023-650-064	08	Residential Single-Family	1.00	\$780.04
023-650-065	08	Exempt	-	\$0.00
023-650-066	08	Exempt	-	\$0.00
Total			64.00	\$49,922.56

Zone 09 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-570-002	09	Residential Single-Family	1.00	\$658.57
021-570-003	09	Residential Single-Family	1.00	\$658.57
021-570-004	09	Residential Single-Family	1.00	\$658.57
021-570-005	09	Residential Single-Family	1.00	\$658.57
021-570-006	09	Residential Single-Family	1.00	\$658.57
021-570-007	09	Residential Single-Family	1.00	\$658.57
021-570-008	09	Residential Single-Family	1.00	\$658.57
021-570-009	09	Residential Single-Family	1.00	\$658.57
021-570-010	09	Residential Single-Family	1.00	\$658.57
021-570-011	09	Residential Single-Family	1.00	\$658.57
021-570-012	09	Residential Single-Family	1.00	\$658.57
021-570-013	09	Residential Single-Family	1.00	\$658.57
021-570-014	09	Residential Single-Family	1.00	\$658.57
021-570-015	09	Residential Single-Family	1.00	\$658.57
021-570-016	09	Residential Single-Family	1.00	\$658.57

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-570-017	09	Residential Single-Family	1.00	\$658.57
021-570-018	09	Residential Single-Family	1.00	\$658.57
021-570-019	09	Residential Single-Family	1.00	\$658.57
021-570-020	09	Residential Single-Family	1.00	\$658.57
021-570-021	09	Residential Single-Family	1.00	\$658.57
021-570-022	09	Residential Single-Family	1.00	\$658.57
021-570-023	09	Residential Single-Family	1.00	\$658.57
021-570-024	09	Residential Single-Family	1.00	\$658.57
021-570-025	09	Residential Single-Family	1.00	\$658.57
021-570-026	09	Residential Single-Family	1.00	\$658.57
021-570-027	09	Residential Single-Family	1.00	\$658.57
021-570-028	09	Residential Single-Family	1.00	\$658.57
021-570-029	09	Residential Single-Family	1.00	\$658.57
021-570-030	09	Residential Single-Family	1.00	\$658.57
021-570-031	09	Residential Single-Family	1.00	\$658.57
021-570-032	09	Residential Single-Family	1.00	\$658.57
021-570-033	09	Residential Single-Family	1.00	\$658.57
021-570-034	09	Residential Single-Family	1.00	\$658.57
021-570-035	09	Residential Single-Family	1.00	\$658.57
021-570-036	09	Residential Single-Family	1.00	\$658.57
021-570-037	09	Residential Single-Family	1.00	\$658.57
021-570-038	09	Residential Single-Family	1.00	\$658.57
021-570-039	09	Residential Single-Family	1.00	\$658.57
021-570-040	09	Residential Single-Family	1.00	\$658.57
021-570-041	09	Residential Single-Family	1.00	\$658.57
021-570-042	09	Residential Single-Family	1.00	\$658.57
021-570-043	09	Residential Single-Family	1.00	\$658.57
021-570-044	09	Residential Single-Family	1.00	\$658.57
021-570-045	09	Residential Single-Family	1.00	\$658.57
021-570-046	09	Residential Single-Family	1.00	\$658.57
021-570-047	09	Residential Single-Family	1.00	\$658.57
021-570-048	09	Residential Single-Family	1.00	\$658.57
021-570-049	09	Residential Single-Family	1.00	\$658.57
021-570-050	09	Residential Single-Family	1.00	\$658.57
021-570-051	09	Residential Single-Family	1.00	\$658.57
021-570-052	09	Residential Single-Family	1.00	\$658.57
021-570-053	09	Residential Single-Family	1.00	\$658.57
021-570-054	09	Residential Single-Family	1.00	\$658.57
021-570-055	09	Residential Single-Family	1.00	\$658.57
021-570-056	09	Residential Single-Family	1.00	\$658.57

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
021-570-057	09	Residential Single-Family	1.00	\$658.57
021-570-058	09	Residential Single-Family	1.00	\$658.57
021-570-059	09	Residential Single-Family	1.00	\$658.57
021-570-060	09	Residential Single-Family	1.00	\$658.57
021-570-061	09	Residential Single-Family	1.00	\$658.57
021-570-062	09	Residential Single-Family	1.00	\$658.57
021-570-063	09	Residential Single-Family	1.00	\$658.57
021-570-064	09	Residential Single-Family	1.00	\$658.57
021-570-065	09	Residential Single-Family	1.00	\$658.57
021-570-066	09	Residential Single-Family	1.00	\$658.57
021-570-067	09	Residential Single-Family	1.00	\$658.57
021-570-068	09	Residential Single-Family	1.00	\$658.57
021-570-069	09	Residential Single-Family	1.00	\$658.57
021-570-070	09	Residential Single-Family	1.00	\$658.57
021-570-071	09	Residential Single-Family	1.00	\$658.57
021-570-072	09	Residential Single-Family	1.00	\$658.57
021-570-073	09	Residential Single-Family	1.00	\$658.57
021-570-074	09	Residential Single-Family	1.00	\$658.57
021-570-075	09	Residential Single-Family	1.00	\$658.57
021-570-076	09	Residential Single-Family	1.00	\$658.57
021-570-077	09	Residential Single-Family	1.00	\$658.57
021-570-078	09	Residential Single-Family	1.00	\$658.57
021-570-079	09	Residential Single-Family	1.00	\$658.57
021-570-080	09	Residential Single-Family	1.00	\$658.57
021-570-081	09	Residential Single-Family	1.00	\$658.57
021-570-082	09	Residential Single-Family	1.00	\$658.57
021-570-083	09	Residential Single-Family	1.00	\$658.57
021-570-084	09	Residential Single-Family	1.00	\$658.57
021-570-085	09	Residential Single-Family	1.00	\$658.57
021-570-086	09	Residential Single-Family	1.00	\$658.57
021-570-087	09	Residential Single-Family	1.00	\$658.57
021-570-088	09	Residential Single-Family	1.00	\$658.57
021-570-089	09	Exempt	-	\$0.00
021-570-090	09	Exempt	-	\$0.00
021-570-091	09	Exempt	-	\$0.00
Total			87.00	\$57,295.59

Zone 10 Assessment Roll

Assessor Parcel Number	Zone	Land Use	EBU	Fiscal Year 2022/2023 Assessment
023-160-039	10	Residential Single-Family	1.00	\$523.07
023-160-040	10	Residential Single-Family	1.00	\$523.07
023-160-041	10	Residential Single-Family	1.00	\$523.07
023-160-042	10	Residential Single-Family	1.00	\$523.07
023-160-043	10	Residential Single-Family	1.00	\$523.07
023-160-044	10	Residential Single-Family	1.00	\$523.07
023-160-045	10	Residential Single-Family	1.00	\$523.07
023-160-046	10	Residential Single-Family	1.00	\$523.07
023-160-047	10	Residential Single-Family	1.00	\$523.07
023-160-048	10	Residential Single-Family	1.00	\$523.07
023-160-049	10	Residential Single-Family	1.00	\$523.07
023-160-050	10	Residential Single-Family	1.00	\$523.07
023-160-051	10	Residential Single-Family	1.00	\$523.07
023-160-052	10	Residential Single-Family	1.00	\$523.07
023-160-053	10	Residential Single-Family	1.00	\$523.07
023-160-054	10	Residential Single-Family	1.00	\$523.07
023-160-055	10	Residential Single-Family	1.00	\$523.07
023-160-056	10	Residential Single-Family	1.00	\$523.07
023-160-057	10	Residential Single-Family	1.00	\$523.07
023-160-058	10	Residential Single-Family	1.00	\$523.07
023-160-059	10	Residential Single-Family	1.00	\$523.07
023-160-060	10	Residential Single-Family	1.00	\$523.07
023-160-061	10	Residential Single-Family	1.00	\$523.07
023-160-062	10	Residential Single-Family	1.00	\$523.07
023-160-063	10	Residential Single-Family	1.00	\$523.07
023-160-064	10	Residential Single-Family	1.00	\$523.07
023-160-065	10	Residential Single-Family	1.00	\$523.07
023-160-066	10	Residential Single-Family	1.00	\$523.07
023-160-067	10	Residential Single-Family	1.00	\$523.07
023-160-068	10	Residential Single-Family	1.00	\$523.07
023-160-069	10	Residential Single-Family	1.00	\$523.07
023-160-070	10	Residential Single-Family	1.00	\$523.07
023-160-071	10	Residential Single-Family	1.00	\$523.07
023-160-072	10	Residential Single-Family	1.00	\$523.07
023-160-073	10	Residential Single-Family	1.00	\$523.07
023-160-074	10	Residential Single-Family	1.00	\$523.07
Total			36.00	\$18,830.52



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744 • Fax (559) 924-9003

Staff Report

Item No: 2-2

To: Lemoore City Council

From: Michelle Speer, Assistant City Manager/Admin. Services Dir.

Date: June 6, 2022

Meeting Date: June 15, 2022

Subject: Resolution 2022-27 – Adopting the Budget for Fiscal Year July 1, 2022 to June 30, 2023, Providing for the Appropriation and Expenditure of all Sums Set Forth in said Budget, Providing for the Transfers and Additional Appropriations and Repealing all Resolutions and Parts of Resolutions in Conflict Herewith

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" 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 recommended operating budget for Fiscal Year (FY) 2022-2023 and Budget Adoption Resolution 2022-27.

Subject/Discussion:

On June 9, 2022 the proposed FY 2022-2023 was presented to City Council in a Study Session.

City Council made a few recommendations concerning employee homebuyers assistance, a City marketing program, and the City Sidewalk programs. Those changes have been included in the budget proposal for adoption.

Financial Consideration(s):

The proposed changes were an approximate \$75,000 increase the General Fund.

Alternatives or Pros/Cons:

The operating budget must be adopted no later than June 30, 2022 in order for City services to continue as planned. Failure to adopt the operating budget for Fiscal Year 2022-2023 by June 30, 2023 will prevent the City from being able to expend any funds until such time that a budget is adopted by City Council, resulting in decreased services to the community.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends City Council adopt the Fiscal Year 2022-2023 proposed budget and approve Budget Adoption Resolution 2022-27.

Attachments:

- ☒ Resolution: 2022-27
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

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

Date:

06/14/2022
06/14/2022
06/14/2022

RESOLUTION NO. 2022-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE ADOPTING THE BUDGET FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the City Council of the City of Lemoore, acting in its capacity as City Council to the City (“City Council”) has received and reviewed a Proposed Budget for the fiscal year July 1, 2022 through June 30, 2023; and

WHEREAS, after examination, deliberation and due consideration, the City Council has approved the same; and

WHEREAS, it is the intention of the City Council to adopt the said budget as presented as the Budget for the fiscal year 2022-2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEMOORE AS FOLLOWS:

1. That certain budget for the fiscal year July 1, 2022 - June 30, 2023, presently on file in the office of the City Clerk entitled, “CITY OF LEMOORE –BUDGET - FISCAL YEAR 2022-2023,” which is referred to and fully incorporated verbatim by this reference as though fully set forth herein, is hereby adopted as presented as the Annual Budget of the City of Lemoore for the fiscal year July 1, 2022 - June 30, 2023 (“FY 2022-2023 Budget”).
2. From and after the operative date of this Resolution the several amounts stated in the FY 2022-2023 Budget (hereinafter referred to as “adopted expenditures”) shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for fiscal year 2022-2023 and said monies are hereby authorized to be expended for the purposes and objects specified in said FY 2022-2023 Final Budget.
3. Unless otherwise provided by law, from time to time during fiscal year 2022-2023, sums may be transferred from any appropriated item within a designated fund, or accounts within the same fund, unless expressly prohibited by law, to any other appropriated item within the same fund or funds as deemed necessary by the City Manager, or designee.
4. New and/or additional appropriations requiring the use of fund balance shall be made by minute order of the City Council if the new/amended appropriation requires the use of fund balance, in any fund. New appropriations and/or amendments to existing appropriations which shall have no effect on fund balance, will not require City Council approval.

5. No appropriations set forth in said FY 2022-2023 Budget shall be canceled in whole or in part except by resolution adopted by the affirmative vote of three-fifths (3/5ths) of all members of the City Council.
6. The City Manager, or designee, is hereby authorized by City Council to reflect and report all revenues, expenditures, transfers, receipts, and other transactions within the appropriate fund and/or account for fiscal year-end close processes, and is granted authority to make adjustments as required by the year-end close process in order to accurately reflect fiscal year-end financial statements as required by state and federal law.
7. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.
8. This resolution shall be effective immediately upon its adoption, but shall be operative as of July 1, 2022. All expenditures of the City related to the City's 2022-2023 budget undertaken between July 1, 2022 and the date this Resolution is adopted are hereby approved and ratified.

PASSED AND ADOPTED by the City Council of the City of Lemoore at a Regular Meeting held on the 15th day of June 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Marisa Avalos
City Clerk

Stuart Lyons
Mayor



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744

Staff Report

Item No: 2-3

To: Lemoore City Council
From: Michelle Speer, Assistant City Manager / Administrative Services Dir.
Date: June 10, 2022 **Meeting Date:** June 15, 2022
Subject: Amendment of the City's Salary Schedule

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 type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve the amendment of the city's salary schedule to include salaries for IT Manager and Community Services Manager positions.

Subject/Discussion:

If the FY 2022-2023 budget is approved, it includes amended positions of IT Manager (reclassification of one IT Analyst) and Community Services Manager (reclassification of the Building Official). The reclassifications are currently not included in the city's salary schedule. The attached amended salary schedule adds the IT Manager and Community Services Manager to range 112 (\$83,107–106,068/Annually).

Financial Consideration(s):

The two reclassifications total a net increase of \$89,000 to the FY 2022-2023 budget. Information Technology and Community Services personnel are funded through the City's general fund. However, the City's Cost Allocation Plan indicates that all departments shall be charged for their proportionate share of work performed by IT staff at the end of each fiscal year.

Alternatives or Pros/Cons:

Pros:

- Increased support for the Information Technology.

- Increased support for day to day operations in Community Services.

Cons:

- None.

Commission/Board Recommendation:

Not applicable

Staff Recommendation:

City staff recommends the approval of the amendment of the city's salary schedule to include salaries for IT Manager and Community Services Manager positions.

Attachments:

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

List: Amended Salary Schedule

Review:

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

Date:

SALARY SCHEDULE
Effective JUNE 14, 2022

TITLE	RANGE		1	2	3	4	5	6
ACCOUNT CLERK I	23	YEARLY	34,279	35,993	37,793	39,683	41,667	43,750
ACCOUNT CLERK II	33	YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
ACCOUNT TECHNICIAN	52	YEARLY	45,746	48,033	50,435	52,957	55,605	58,385
ACCOUNTANT	69	YEARLY	54,177	56,886	59,730	62,717	65,853	69,145
ADMINISTRATIVE ASSISTANT I	31	YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
ADMINISTRATIVE ASSISTANT II	36	YEARLY	39,013	40,964	43,012	45,163	47,421	49,792
ADMINISTRATIVE ASSISTANT II / FIRE PREVENTION INSPECTOR	57	YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
ASSISTANT CITY MANAGER	131	YEARLY	100,402	105,422	110,693	116,228	122,039	128,141
ASSISTANT CITY MANAGER / ADMINISTRATIVE	140	YEARLY	109,808	115,299	121,064	127,117	133,473	140,146
ASSISTANT PUBLIC WORKS DIRECTOR	116	YEARLY	86,481	90,805	95,346	100,113	105,118	110,374
BUILDING INSPECTOR	57	YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
BUILDING OFFICIAL/SUPERINTENDENT	92	YEARLY	68,110	71,515	75,091	78,845	82,788	86,927
BUILDING PERMIT TECHNICIAN	32	YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
CITY CLERK / EXECUTIVE ASSISTANT	75	YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
CITY CLERK / HR MANAGER	112	YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
CITY MANAGER	150	YEARLY	121,297	127,361	133,730	140,416	147,437	154,809
COMMUNITY DEVELOPMENT DIRECTOR	122	YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
COMMUNITY SERVICES OFFICER	33	YEARLY	37,866	39,759	41,747	43,834	46,026	48,328
COMMUNITY SERVICES MANAGER	112	YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
EQUIPMENT MECHANIC II	56	YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
EVIDENCE TECHNICIAN	32	YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
EXECUTIVE ASSISTANT	75	YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
FINANCE DIRECTOR / CFO	130	YEARLY	99,408	104,378	109,597	115,077	120,831	126,873
FINANCE MANAGER	112	YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
FIRE PREVENTION INSPECTOR	57	YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
HUMAN RESOURCES / RISK MANAGEMENT	112	YEARLY	83,107	87,262	91,625	96,206	101,017	106,068
INFORMATION TECHNOLOGY ANALYST	88	YEARLY	65,452	68,725	72,161	75,769	79,557	83,535
INFORMATION TECHNOLOGY MANAGER	112	YEARLY	83,107	87,262	91,625	96,206	101,017	106,068

SALARY SCHEDULE
Effective JUNE 14, 2022

TITLE	RANGE		1	2	3	4	5	6
JUNIOR ACCOUNTANT	59	YEARLY	49,046	51,498	54,073	56,777	59,616	62,597
MAINTENANCE COORDINATOR	58	YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
MAINTENANCE WORKER I	19	YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
MAINTENANCE WORKER II	29	YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
MANAGEMENT ANALYST	83	YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
METER READER	20	YEARLY	33,271	34,935	36,682	38,516	40,441	42,464
OFFICE ASSISTANT I	10	YEARLY	30,120	31,626	33,207	34,868	36,611	38,442
OFFICE ASSISTANT II	22	YEARLY	33,940	35,637	37,419	39,290	41,254	43,317
PARKS & RECREATION DIRECTOR	116	YEARLY	86,481	90,805	95,346	100,113	105,118	110,374
PAYROLL TECHNICIAN	57	YEARLY	48,080	50,484	53,008	55,658	58,441	61,363
PLANNING TECHNICIAN	32	YEARLY	37,491	39,366	41,334	43,400	45,570	47,849
POLICE CHIEF	141	YEARLY	110,906	116,452	122,274	128,388	134,807	141,548
POLICE CAPTAIN	127	YEARLY	96,484	101,309	106,374	111,693	117,277	123,141
POLICE CORPORAL	80	YEARLY	60,444	63,466	66,639	69,971	73,470	77,143
POLICE CORPORAL AA	85	YEARLY	63,527	66,704	70,039	73,541	77,218	81,079
POLICE CORPORAL BA	90	YEARLY	66,768	70,106	73,611	77,292	81,157	85,214
POLICE OFFICER	65	YEARLY	52,063	54,666	57,400	60,270	63,283	66,447
POLICE OFFICER AA	70	YEARLY	54,719	57,455	60,328	63,344	66,511	69,837
POLICE OFFICER BA	75	YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
POLICE LIEUTENANT	117	YEARLY	87,346	91,713	96,299	101,114	106,170	111,478
POLICE RECORDS SUPERVISOR	56	YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
POLICE RECORDS TECHNICIAN I	19	YEARLY	32,942	34,589	36,318	38,134	40,041	42,043
POLICE RECORDS TECHNICIAN II	29	YEARLY	36,388	38,208	40,118	42,124	44,230	46,442
POLICE SERGEANT	95	YEARLY	70,173	73,682	77,366	81,235	85,296	89,561
POLICE SERGEANT AA	100	YEARLY	73,753	77,441	81,313	85,378	89,647	94,130
POLICE SERGEANT BA	105	YEARLY	77,515	81,391	85,460	89,734	94,220	98,931
PUBLIC WORKS DIRECTOR	122	YEARLY	91,802	96,392	101,211	106,272	111,585	117,165
PUBLIC WORKS INSPECTOR I	47	YEARLY	43,526	45,702	47,987	50,387	52,906	55,551
PUBLIC WORKS INSPECTOR II	57	YEARLY	48,080	50,484	53,008	55,658	58,441	61,363

SALARY SCHEDULE
Effective JUNE 14, 2022

TITLE	RANGE		1	2	3	4	5	6
RECREATION COORDINATOR	44	YEARLY	42,246	44,358	46,576	48,905	51,350	53,917
RECREATION SPECIALIST	31	YEARLY	37,120	38,976	40,925	42,971	45,119	47,375
SENIOR MAINTENANCE WORKER	42	YEARLY	41,413	43,484	45,658	47,941	50,338	52,855
SENIOR WASTEWATER UTILITY OPERATOR	75	YEARLY	57,510	60,386	63,405	66,575	69,904	73,399
SENIOR WATER UTILITY OPERATOR	80	YEARLY	60,444	63,466	66,639	69,971	73,470	77,143
SUPERINTENDENT	83	YEARLY	62,275	65,389	68,659	72,092	75,696	79,481
UTILITIES MANAGER	104	YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
WATER CHIEF PLANT OPERATOR	104	YEARLY	76,748	80,585	84,614	88,845	93,287	97,952
WATER DISTRIBUTION COORDINATOR	58	YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
WASTEWATER CHIEF PLANT OPERATOR	99	YEARLY	73,023	76,674	80,508	84,533	88,760	93,198
WASTEWATER COLLECTIONS COORDINATOR	58	YEARLY	48,560	50,988	53,538	56,215	59,025	61,977
WASTEWATER UTILITY OPERATOR-IN-TRAINI	38	YEARLY	39,797	41,787	43,877	46,070	48,374	50,793
WASTEWATER UTILITY OPERATOR I	43	YEARLY	41,827	43,919	46,115	48,421	50,842	53,384
WASTEWATER UTILITY OPERATOR II	53	YEARLY	46,204	48,514	50,939	53,486	56,161	58,969
WASTEWATER UTILITY WORKER I	25	YEARLY	34,968	36,717	38,553	40,480	42,504	44,630
WASTEWATER UTILITY WORKER II	35	YEARLY	38,627	40,558	42,586	44,716	46,951	49,299
WATER UTILITY OPERATOR I	56	YEARLY	47,604	49,984	52,483	55,107	57,862	60,756
WATER UTILITY OPERATOR II	66	YEARLY	52,584	55,213	57,974	60,872	63,916	67,112
WATER UTILITY WORKER I	35	YEARLY	38,627	40,558	42,586	44,716	46,951	49,299
WATER UTILITY WORKER II	45	YEARLY	42,668	44,802	47,042	49,394	51,863	54,457



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Staff Report

Item No: 2-4

To: Lemoore City Council

From: Michelle Speer, Assistant City Manager/Administrative Services Dir.

Date: June 10, 2022

Meeting Date: June 15, 2022

Subject: Contract for Financial Consulting Services with Price Paige and Company for Fiscal Year 2022-2023

Strategic Initiative:

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

Proposed Motion:

Approve the agreement with Price Paige and Company for financial consulting services, and authorize the City Manager, or designee, to execute contract documents.

Subject/Discussion:

Since July of 2019, the City has been working with Price Paige and Company to review current policies and procedures and implement best practices. The financial consultant has been a critical part of the City's efforts to solidify financial practices regarding internal processes, as well as adhering to governmental accounting standards.

City staff and Price Paige have built a strong partnership, ensuring that public funds are accounted for in the most appropriate manner. Our partnership has resulted in a reduction of audit findings and stronger internal controls.

Staff is recommending that City Council continue the partnership with Price Paige and Company and approve a contract for the following tasks:

- 1) Assist the City in the year-end close of its financial records for the year ending June 30, 2022 by performing reconciliations of certain balance sheet and income statement balances, as listed on the attached schedule.

- 2) Prepare the City's financial statements for the year ending June 30, 2022.
- 3) Serve as a liaison with the City's external auditors for any inquires directly related to certain balance sheet and income statement balances, as listed on the attached schedule for the year ending June 30, 2022.
- 4) Provide the City with additional consultation, including training of accounting personnel, as agreed-upon with City management. The scope, timing and extent of the additional consultation will be discussed prior to the commencement of any work.
- 5) Prepare the annual reports of financial transactions for the City for the year ended June 30, 2022.

The use of financial consulting will reduce the cost of the annual audit, will provide for necessary review of current practices to ensure compliance with state and federal standards, will help to establish best practices, and will provide a foundation for continued financial practices in the future.

Financial Consideration(s):

The cost of financial consulting for Fiscal Year 2022-2023 is \$116,500. This is funded through the general fund and is included in the FY 2023 budget.

Alternatives or Pros/Cons:

Pros:

- Completion of year-end closing of the City's financials
- Preparation of financial statements necessary for the annual audit
- Review and development of internal practices
- Compliance with governmental accounting best practices
- Training and consultation for finance staff

Cons:

- None noted

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends approval of the contract with Price Paige and Company for financial consulting services for year ending June 30, 2022.

Attachments:

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

Review:

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

Date:

06/14/2022
06/14/2022
06/14/2022



May 11, 2022

Mr. Nathan Olson
City Manager
City of Lemoore
711 W. Cinnamon Drive
Lemoore, California 93245

Dear Mr. Olson:

This letter confirms the engagement of Price Paige & Company by the City of Lemoore (the "City") as of and for the year ending June 30, 2023.

The professional consulting services we currently expect to provide include the following:

- 1) We will assist the City in the year-end close of its financial records for the year ending June 30, 2022 by performing reconciliations of certain balance sheet and income statement balances, as listed on the attached schedule.
- 2) We will prepare the City's financial statements for the year ending June 30, 2022.
- 3) We will serve as a liaison with the City's external auditors for any inquiries directly related to certain balance sheet and income statement balances, as listed on the attached schedule for the year ending June 30, 2022.
- 4) We will provide the City with additional consultation, including training of accounting personnel, as agreed-upon with City management. The scope, timing and extent of the additional consultation will be discussed prior to the commencement of any work.
- 5) We will prepare the annual reports of financial transactions for the City for the year ended June 30, 2022.

All workpapers or other documents used by us during this engagement will be maintained in segregated files, and such originals and all copies will be returned to you upon the completion of our engagement.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to the City, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the City may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation and document management software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications

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fax 559.299.2344

and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

It is our policy to keep records related to this engagement for a minimum of seven years after the report release date.

Our fees for the above services for the year ending June 30, 2023 will be as follows:

Consulting Services, as listed in items 1-3	\$ 70,000
Additional Consulting, as listed in item 4 (hourly, not to exceed)	40,000
City's Financial Transaction Report, as listed in item 5	<u>6,500</u>
Total	<u>\$116,500</u>

Our fees are based on expected hours required to perform the service at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your consulting engagement. Our billing rates are reviewed annually and, where appropriate, adjusted for any increases due to inflation and other factors. We will issue a monthly billing statement for the work completed in that month. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred. Our fee estimate is based on anticipated cooperation from your personnel and assumption that unexpected circumstances will not be encountered during the services listed in Exhibit A. If significant time is necessary, we will discuss it with you before we incur additional costs. The fees for these services will be billed at the hourly billing rate for the individual involved, plus out-of-pocket expenses.

If any dispute pertaining to our work product arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All work will be suspended if your account becomes 90 days past due. No work will be resumed until your account is fully paid. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to

render services. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

If information becomes known that would make our continued involvement in this engagement inappropriate, or parties involved change, we reserve the right to withdraw from this engagement. In addition, we will refuse to perform any requested act that we deem a violation of law, public policy, or our professional ethical standards, and may, as a result, withdraw from the engagement without penalty.

In no event will our firm be liable for incidental or consequential damages resulting from our performance on this engagement, even if we have been advised of the possibility of such damages.

If these terms are in accordance with your understanding and meet with your approval, please return a signed copy via email or regular mail at your earliest convenience. This agreement will become effective when you return the signed copy to us.

If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to describe these revisions in an addendum to this letter.

Sincerely,



Joshua Giosa, CPA
Price Paige & Company

RESPONSE:

This letter correctly sets forth the understanding of the **City of Lemoore, California**.

Management Signature

Title

Date

Exhibit A

We will assist the City in the year-end close of its financial records for the year ending June 30, 2022 by performing reconciliations of balance sheet and income statement balances for the following audit areas:

- 1) Cash and Investments
- 2) Governmental Receivables
- 3) Loans Receivables
- 4) Interfund Advances and Due to/Due From Balances
- 5) Capital Assets
- 6) Accounts Payable
- 7) Payroll Liabilities, including Compensated Absences
- 8) Long-term Liabilities and Trustee Statement Reconciliations
- 9) Net Pension Liability and related Deferred Inflows and Outflows of Resources
- 10) Fund Balance and Net Position
- 11) Grant Reconciliation and Schedule of Expenditure of Federal Awards
- 12) Restricted Revenues from Donations (Formerly Considered Deposits)
- 13) Transfers In/Out
- 14) Overhead Allocations