



CITY OF PASO ROBLES

EL PASO DE ROBLES

LANDSCAPE AND LIGHTING MAINTENANCE

DISTRICT No. 1

**2023/2024 ENGINEER'S
ANNUAL LEVY REPORT**

Intent Meeting: May 2, 2023
Public Hearing: June 6, 2023

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AFFIDAVIT FOR THE ENGINEER'S ANNUAL REPORT

EL PASO DE ROBLES LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1

This Report describes the proposed improvements, budgets, zones of benefit (zones and sub areas) and assessments to be levied on lots, parcels and subdivisions of land within the El Paso de Paso Robles Landscape and Lighting District No. 1 for fiscal year 2023/2024, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Luis Obispo 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 15th day of May, 2023.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Paso Robles

By: Stacey Reynolds

Stacey Reynolds
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I. OVERVIEW

A. INTRODUCTION

The City Council of the City of El Paso de Robles (hereafter referred to as “City”), County of San Luis Obispo, State of California, previously formed and has levied and collected annual assessments for the district designated as:

El Paso de Robles

Landscape and Lighting Maintenance District No. 1

(hereafter referred to as “District”) pursuant to the provisions of the *Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500* (hereafter referred to as the “1972 Act”), and in compliance with the provisions of the *California State Constitution Articles XIIC and XIID* (hereafter referred to as the “Constitution” or “Proposition 218”). This Engineer’s Report (hereafter referred to as “Report”) has been prepared pursuant to a resolution of the City Council in accordance with Chapter 3, Section 22622 of the 1972 Act, in connection with the improvements to be provided and the annual levy of assessments related thereto for fiscal year 2023/2024.

Each fiscal year, utilizing the historical and estimated costs to maintain the improvements that provide special benefit to properties within the District, the City establishes the District’s budgets and assessments (within the limits of the approved maximum assessments). The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District includes the estimated expenditures, deficits, surpluses, revenues, and reserve fund balances determined to be of special benefit to properties within the District. Each parcel is assessed proportionately for only those improvements and expenses for which the parcel receives special benefit and accordingly, the City Council proposes to levy the annual assessments on the County tax rolls as described herein to fund the annual cost and expenses associated with the servicing and maintenance of the landscaping and lighting improvements for fiscal year 2023/2024, associated with and resulting from the development of properties within the District.

This Report has been prepared in accordance with Chapter 1, Article 4 (commencing with Section 22565) of the 1972 Act and describes the District and changes to the District including: territories annexed; modifications to the improvements or organization; and the proposed budgets and assessments applicable for fiscal year 2023/2024. The maintenance, operation and servicing of the improvements associated with specific areas of the District that provide a special benefit to the properties within those areas are grouped into benefit zones that have historically been identified in this District as Sub-Areas. These Sub-Areas identify the properties within a particular commercial development or residential subdivision that benefit from improvements that were installed in connection with the development of those properties or directly benefit those properties. While many

of the improvements maintained by the District provide special benefits to only the properties within a particular Sub-Area, some improvements installed as part of developing properties within one Sub-Area also provide a direct and special benefit to properties within nearby or adjacent Sub-Areas. In these cases, several Sub-Areas have been grouped into Zones based on these shared improvements and the cost of maintaining those shared improvements, are proportionately allocated to the properties within each of the individual benefiting Sub-Areas. However, not all Zones established within this District have improvements that are shared by each of the Sub-Areas within that Zone. Some of the District Zones represent geographical regions of the District, where the Sub-Areas may have similar improvements, but each Sub-Area is budgeted and assessed for only the improvements or that portion of an improvement that were installed and/or resulted from the development of the properties within that particular Sub-Area.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessor Parcel Number by the San Luis Obispo County Assessor’s Office. The San Luis Obispo County Auditor/Controller uses Assessor Parcel Numbers and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

B. ASSESSMENT HISTORY AND CURRENT LEGISLATION

In November 1996, California voters approved Proposition 218 that established specific requirements for the ongoing imposition of taxes, assessments and fees. The provisions of the Proposition are now contained in the California Constitutional Articles XIIC and XIID. All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and in compliance with these provisions of the Constitution.

Pursuant to the Article XIID Section 5 of the Constitution, certain existing assessments were exempt from the substantive and procedural requirements of the Article XIID Section 4, and property owner balloting is not required until such time that a new or increased assessment is proposed. Specifically, the City determined that the annual assessments originally established for the Sub-Areas 1, 2A, 3-16, 18-23, 25, 27, and 30 (pre-proposition 218 Sub-Areas) were imposed in accordance with a consent and waiver as part of the original development approval for the properties within these areas. As such, pursuant to Article XIID Section 5b, all the property owners approved the existing District assessments at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore, the pre-existing assessments (the maximum assessment rates adopted prior to the passage of Proposition 218) for these Sub-Areas are exempt from the procedural requirements Article XIID Section 4. However, any new or increased assessment for these Sub-Areas shall comply with both the substantive and procedural requirements of Article XIID Section 4 before such assessments are imposed. The maximum assessment rates that previously existed for Sub-Areas 1, 2A, 3-16, 18-23, 25, 27, and 30 and adopted in fiscal year 1997/1998 (first fiscal year after Proposition 218) did not include the assessment range formula (inflationary adjustment) for their maximum assessment rates.

All subsequent properties and Sub-Areas that have been annexed to the District since November 1996 have been annexed in compliance with the City Attorney's interpretation of the substantive and procedural requirements of the Constitution, Article XIIID. The maximum assessment presented to the property owners of record and adopted as part of these subsequent annexation procedures have included the District's assessment range formula (inflationary adjustment) for most, but not all of the Sub-Areas. (Sub-Areas 2B, 28, 29, 31-35, 40 and 43 were annexed to the District without the assessment range formula.)

The following table provides a listing of the Sub-Areas annexed to the District since the passage of Proposition 218 in November 1996:

SUB AREA ANNEXATIONS SINCE PROPOSITION 218

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
2B	TR 1632-5	2C	TR 1632 6-7	2D	TR 1632-8	2E	TR 1632-9
2F	TR 1632-10	28	TR 1718	29	PR 95-013	31	PR 94-128
32	TR 2223-1	33	PR 97-167	34	PR 95-009	35	CUP 95-018
36A	TR 1895-1	36B	TR 1895-2	36C	TR 2376	36D	TR 2376
36E	TR 2457-2	36F	TR 2457-1	36G	TR 2457-3	37	TR 2269
38	PR 98-008	39	PR 98-009	40	PR 93-087	41	PR 97-138
42A	TR 2214-1	42B	TR 2214-2	42C	TR 2214-3	42D	TR 2214-4
43	TR 1951	44	TR 2186	45A	TR 1771-1	45B	1771-3
45C	TR 1771-4	45D	TR 1771-5	45E	TR 1771-6	46	PR 98-038
47	TR 2137-1	48	TR 2284	49	TR 2276	50	TR 2311
51	TR 2259	52A	TR 2281-1	52B	TR 2281-2	52C	TR 2281-3
52D	TR 2281-4	52E	TR 2281-5	53	PR 91-045	54	TR 1983
55	TR 1463-2	56	TR 2137-2	57	TR 2223-2	58	TR 2137-3
59	TR 2352	60	TR 2071	61	TR 2005	62	PR 01-007
63	TR 2351	64	PR 01-186	66	PD 00-029	67	TR 2373
68	PD 01-003	69A	TR 2369-1	69B	TR 2369-2	69C	TR 2369-3
69D	TR 2369-4	70A	TR 2254-1	70B	TR 2254-2	70C	TR 2254-3
71	PR 01-263	72A	TR 2350-1	72B	TR 2350-2	72C	TR 2350-3
72D	TR 2350-1	73	PD 02-001	74	TR 2411	75	TR 2296
76A	TR 2431	76B	TR 2430	77	TR 2404	78	PR 01-141
79	PR 01-266	81	TR 2472	82	TR 2477	83	PR 97-226
84	PR 97-227	85	PD 02-018	86	PD 898-016	87	PR 01-102
88	TR 2422	89	TR 2391	91	TR 2571	92	PD 02-017
93	PR 04-053	94	PD 02-003	95	PD 95-009	96	PD 02-008
97	PR 00-076	98	TR 2593	99	TR 2521	100	PR 03-222
101	TR 2611-1	102	TR 2676	103	TR 2594	106	TR 2529
110	TR 2775	112	TR 2609	114	PR 06-0035	115	TR 2620
116	TR 2782	117	TR 2772-1, 2772-2, PR 07-0294	118	TR 3016	119	TR 3098

In fiscal year 2003/2004 the City conducted a property owner protest ballot proceeding for a proposed assessment increase in several of the Sub-Areas within the District. Of those Sub-Areas balloted, majority protest did not exist in Sub-Area

3 and Sub-Area 22. Based on the results of this protest ballot proceeding, the City Council adopted new maximum assessment rates and the application of the assessment range formula for these two Sub-Areas as approved by the property owners of record.

To ensure that the District assessments accurately reflected the special benefit to each property, a full review of the District improvements, the cost of providing each of those improvements and an analysis of the parcels that benefit from each of the various improvements was conducted in fiscal year 2006/2007. As a result of this review and benefit analysis, the District structure (organization) was modified, by grouping several individual Sub-Areas into geographical areas. These geographical areas are referred to as Zones. Within these Zones the original Sub-Area designations were retained in most cases to appropriately identify properties and allocate the cost of specific improvements or services that benefit properties within each of those Sub-Areas (some improvements are shared by more than one Sub-Area, while others are Sub-Area specific). In some cases, existing Sub-Areas were further divided and given new Sub-Area designations in order to distinguish variances in special benefits received from different improvements. This reorganization created a more defined District structure and nexus between the various District improvements and the properties that receive special benefit from those improvements. In conjunction with this reorganization, the City conducted another property owner protest ballot proceeding for various new or increased assessments, balloting all affected properties within each respective Sub-Area or Zone as applicable. While a significant portion of the Sub-Areas and Zones balloted in fiscal year 2006/2007 did not approve the proposed new or increased assessments, majority protest did not exist for the following Zones and Sub-Areas:

Zone 03 — Sub-Areas 20, 30, and 25;

Zone 06 — Sub-Area 42 (A-D);

Zone 07 — Sub-Areas 45 (A-E), 21, and 63;

Zone 09 — Sub-Areas 52 (A-E);

Zone 13A — Sub-Areas 7;

Zone 13B — Sub-Areas 22;

Zone 13C — Sub-Areas 46;

Zone 06 – Sub-Area 28; and,

Zone 14 – Sub-Area 33

At the conclusion of the annual public hearing for the District in fiscal year 2006/2007, the City Council approved and adopted the new maximum assessments for the Sub-Areas listed above, that included the District's previously established Assessment Range Formula. For those Sub-Areas that did not approve

the proposed new or increased assessments, the previously approved maximum assessments were adopted and the corresponding budgets and assessments for fiscal year 2006/2007 were adjusted to reflect those assessments. However, the reorganization of the District's structure that established the thirteen (13) new Zones was implemented.

In fiscal year 2008/2009 the City conducted a property owner protest ballot proceeding for a proposed assessment increase in Sub-Areas 2A-1 and 112 and the application of the assessment range formula for Sub-Area 2A-1. Based on the results of the protest ballot, the City Council approved and adopted the new maximum assessments for both Sub-Areas, as well as the Assessment Range Formula for Sub-Area 2A-1.

In fiscal year 2010/2011 Sub-Area 118 was annexed into the District. The property owners of record within this new Sub-Area were balloted for their proposed maximum assessments and annexed to the District under separate proceedings.

The following table reflects the Zones/Sub-Areas that were balloted for proposed increases to the maximum assessment rates for fiscal year 2016/2017, along with the results:

Zone	Sub Area	Results	Zone	Sub Area	Results	Zone	Sub Area	Results
1	1	Failed	2	15	Failed	10A	13	Passed
1	4	Failed	3	20	Failed	12	3	Failed
1	6	Failed	3	25	Failed	13B	22	Passed
1	18	Passed	3	30	Passed	13C	46	Failed
1	19	Failed	4	5	Passed	15	66	Passed
2	2A-2	Failed	4	16	Passed		44	Failed
2	2A-3	Failed	4	27	Passed			

Note: The Zones that passed cannot be inflated by more than 3% each year.

In fiscal year 2020/2021 Sub-Area 119 was annexed into the District. The property owners of record within this new Sub-Area were balloted for their proposed maximum assessments and annexed to the District under separate proceedings.

The following table reflects the Zones/Sub-Areas that were balloted for proposed increases to the maximum assessment rates for fiscal year 2022/2023, along with the results.

Zone	Sub Area	Results	Zone	Sub Area	Results
1	1	Pass	11	76B	Failed
1	4	Failed	14	11	Failed
1	6	Failed		64	Failed
1	18	Pass		88	Failed
7C	63	Failed			

II. DESCRIPTION OF THE DISTRICT

A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section. Incidental expenses associated with the improvements including, but not limited to:
 - The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - Compensation payable to the County for collection of assessments;
 - Compensation of any engineer or attorney employed to render services;
 - Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
 - Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

B. DESCRIPTION OF THE DISTRICTS/SUB-AREAS

In general, the District provides for the continued maintenance, servicing, and operation of various landscaping and lighting improvements and appurtenant facilities located within the public rights-of-way and dedicated easements associated with specific developments and/or tracts within the City through the levy of annual assessments. As properties within the City are approved for development (new commercial developments or residential tracts) they have historically been annexed to the District as a new Sub-Area with a maximum assessment established and approved by the property owners to support the estimated annual cost to provide the improvements associated with that Sub-Area. Each property is assessed proportionately for only the improvements and associated expenses determined to be of special benefit to that property and these improvements are generally identified as public street lighting and landscape improvements and all incidental expenses related thereto including, but not limited to administrative expenses, labor, materials, equipment and services associated with the maintenance of street lighting, trees, turf, shrubs and other planting materials, irrigation systems, drainage systems, detention basins, open space areas, public pedestrian paths, and entry monuments.

This District was formed to fund the ongoing maintenance and operation of landscaping and lighting improvements associated with new developments in the City, and the City has continued to annex various commercial and residential developments to the District as Sub-Areas to support the improvements associated with those developments pursuant to the provisions of the 1972 Act and the California Constitution, Article XIIIID. For fiscal year 2023/2024, the District is comprised of 19 Zones with one hundred and forty-five (145) designated Sub-Areas (35 Stand Alone areas are represented in this count), of which it is proposed that one hundred and thirty-two (132) will be assessed in fiscal year 2023/2024. The designated Sub-Areas are identified as Sub-Areas 1 through 119.

The areas identified below are not currently assessed:

Sub-Areas 17, 24, 26, and 65, were originally established for specific planned developments, the development and annexation/formation were not completed for these designated sub-areas;

Sub-Areas 60, 82, 85, 87, 104, 105, 107, 108, 109, 111, and 113 have been reserved for planned future developments in various stages and have not been annexed to the District at this time.

Sub-Area 119 is still currently in development and the City will collect for reserves in fiscal year 2023/2024.

C. MODIFICATIONS (CHANGES) TO THE DISTRICT

Modifications to the District structure, if any, could include but are not limited to changes or expansion of the existing improvements or services provided; addition

of new services; addition of new Sub-Areas; restructuring of the current Sub-Areas; annexation of parcels into the District; or revisions to the method of apportionment.

Modifications to the District Structure

The developments for this Sub-Area 80, originally established in fiscal year 2004/2005, were subsequently re-designated as Sub-Areas 36C, 36D, 36E and 36F.

The District restructuring was conducted in fiscal year 2015/2016, and established a modified District structure for fiscal year 2016/2017 which grouped Sub Areas with shared or like improvements under the same Zone, this modification to the District structure required the creation of two new Zone identifiers, Zone 14 and 15 that were created to cover Sub Areas with shared or like improvements that were not similar to the other Sub-Areas in other Zones. Initial modification that added a Zone structure to the District was completed in fiscal year 2006/2007.

- Previously identified as Zone 08 Sub Area 29, now Zone 06 Sub Area 29
- Previously identified as Zone 08 Sub Area 31, now Zone 06 Sub Area 31
- Previously identified as part of Zone 10 A Sub Area 40, now Zone 14 Sub Area 40
- Previously Sub Area 8, 11, 33, 41, 43 & 50 (standalones). Now these sub-areas fall under Zone 14.
- Previously Sub Area 66 (standalone), now Zone 15 Sub Area 66
- Previously Sub Area 10, 14, 23, 34, 35 (standalones), now sub areas in Zone 15 .
- Previously Sub Area 62, 71, 92, 94, 95, 97 & 118 (standalones), now sub areas in Zone 15.
- Previously Sub Area 28, 53, 61, 77, 78, 79, 83, 84, 99, & 100 (standalones), now sub areas in Zone 6 lighting only.
- Previously Sub Area 12 (standalones), now sub area in Zone 6 lighting only

A general description of the improvements, Zones and Sub-Areas is provided in the following sections. Maps showing the boundaries of each of the District Sub-Areas and related District improvements are on file in the office of Public Works and are part of this Report in Section V District Boundary Diagrams, page 87.

Sub-Area 117 which includes parcels within Tract 2772-1, Tract 2772-2 and Parcel Map PR 07-0294 (Airport Road Business Park) was initially annexed as SA 116 in FY 2009/2010. However, the “116” designation was already used to annex Tract 2782 in fiscal year 2008/2009. Therefore, Airport Business Park, Tract 2772-1, 2772-2 and Parcel Map PR 07-0294 was re-designated as SA 117.

In fiscal year 2020/2021, Sub-Area 119 was annexed into the district. This Annexation Territory incorporates the parcel of land within and/or in proximity to the residential development and improvement areas associated with Tract Map No. 3098. The area will develop into nine (9) Single-Family residential homes.

D. DISTRICT ZONES AND SUB-AREAS

In addition to the various Sub-Area designations for the District, there are currently nineteen (19) designated Zones (geographical areas) of the District that comprise one or more of the District's Sub-Areas. While these Zones were established based on similarities in the type and/or location of the improvements that provide special benefits to properties within each of the Sub-Areas (similar improvements and/or services), or they proportionately share in the special benefits provided by one or more of the specific improvement provided within that Zone (shared improvements); some Zone designations currently identify groups of Sub-Areas within the District based solely on their geographical proximity to one another and the budgets and assessments for each Sub-Area are established independent of the other Sub-Areas within the Zone.

Zones/Sub Areas

The following pages provide a general description of improvements (both shared and sub-area specific improvements) for each Zone/Sub-Areas that have been established within the District.

Shared Improvements: Those improvements identified as “Shared Improvements” include improvements that are proportionately shared by all parcels within a Zone. Generally, for most Zones, improvements such as local street lighting and perimeter landscaping are typically associated with each Sub-Area in a Zone, and the cost to provide these improvements are proportionately assessed to all parcels within the Zone. However, not all District Zones have improvements that are identified as “Shared Improvements”. Some Zones include Sub-Areas that are grouped together as they are in close proximity to one another and/or they have similar improvements to be maintained, but the actual cost of maintaining those improvements are budgeted as “Sub-Area Specific Improvements” only.

Sub-Area Specific Improvements: Those improvements classified as “Sub-Area Specific Improvements” are considered a special benefit to the parcels within a particular Sub-Area, and the budgeted cost of providing those improvements are proportionately allocated only to the parcels within that Sub Area.

Service Level Reductions

In fiscal year 2023/24 there will be reduction in service levels for the following Zone/Sub Areas:

Zone	Sub Area
1	4
1	6
7C	63
11	76B
	64
	88

Note: This reduced level of service is due to the above sub areas being underfunded after the failure of balloting procedures for an increased assessment. Detailed information about the reduction can be found under the improvement section for each sub area.

Zone 01

Zone 01 is comprised of those residential subdivisions and properties generally located on the north side of Union Road and east of North River Road. All sub-areas within Zone 1 are identified below.

Sub-Area 1 — Tract 1581-1 and portion of 1581-2 (Riverglen)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,

- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Dr.

Sub-Area 4 — Tract 1619 (Golden Hills Development)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Dr.

Note: Reduction of annual maintenance service visits from 10 times per year to 6 times per year.

Sub-Area 6 — Tract 1463-1 (Sunset Ridge)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;

- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47;
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Note: Reduction of annual maintenance service visits from 12 times per year to 6 times per year.

Sub-Area 18 — Tract 1581-2 (Riverglen)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91)
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area 19 — Tract 1463-2 (Union)**Shared Improvements**

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area 47 — Tract 2137-1 (Riverglen)**Shared Improvements**

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;

- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) on Riverglen Drive (Via Camilla to Skyview Dr.).

Sub-Area 51 — Tract 2259 (Weyrich)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) on Kleck Road (Union Road up to Sub-Area 69; approximately 200 ft. North of Windsong Way).

Sub-Area 55 —Tract 1463-2 (Mariah)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area 56 — Tract 2137-2 (Morris)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;

- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrub) within Sub-Area 56;
- Irrigated parkway/slope (Turf) within Sub-Area 56.

Sub-Area 58 — Tract 2137-3 (Weyrich)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91)
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) within Sub-Area 58.
- Irrigated green belt (Shrubs) Riverglen Dr. and Via Briza.
- Irrigated green belt (Turf) Riverglen Dr. and Via Briza

Sub-Areas 69A, 69B, 69C and 69D — Tracts 2369-1 through 2369-4

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) within Sub-Areas 69 (A-D).
- Irrigated parkway/slope (Shrubs) within Sub-Areas 69D only.

Sub-Area 91 — Tract 2571

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;

- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.
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Sub-Area 114 — PR 06-0035

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area 115 — Tract 2620

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area behind Sidewalk).

- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Open Space Area west of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 (North of Montebello Oaks Dr. and south of Tarrabella Ct near Sub-Area 91);
- Irrigated green belt (Shrubs) on Union Road & Riverglen Drive.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) on Via Lantana and Via Magnolia

Zone 02

Zone 02 is comprised of those residential subdivisions and properties generally located north of Meadowlark Road, east of Oriole Way and west of the City limits. All sub-areas within Zone 2 are identified below.

Sub-Area 2A-1 — Tracts 1632-1 and 1632-2

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area Specific Improvements

- Open space and/or basin near Cool Valley Road and Oriole Way.
- Irrigated parkway (Shrubs) north of Cool Valley Road.

Sub-Area 2A-2 — Tract 1632-3

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area 2A-3 — Tract 1632-4

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area Specific Improvements

- Irrigated green belt (Turf) within Sub-Area 2A-3.

Sub-Area 2B — Tract 1632-5

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area 2C-1 — Tract 1632-6

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrubs) on Sycamore Canyon Road.

Sub-Area 2C-2 — Tract 1632-7

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area 2D — Tract 1632-8

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;

- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area 2E — Tract 1632-9

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area Specific Improvements

- Non-irrigated parkways (Turf) within Tract 1632-9 (Sub-Area 2E).

Sub-Area 2F — Tract 1632-10

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);

- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area Specific Improvements

- Non-irrigated parkways (Turf) within Tract 1632-10 (Sub-Area 2F).
- Open space and/or basin above Sycamore Canyon Road.

Sub-Area 15 — Tract 1832 (Erskine)

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road;
- Irrigated parkway (Turf);
- Irrigated greenbelt (Shrubs) on Airport Road;
- Weed abatement.

Sub-Area Specific Improvements

- Open space and/or basin off of Fieldstone Cr.;
- Irrigated entryway Median (Turf) on Laurelwood Dr.;
- Irrigated parkway/slope (Turf) above Cool Valley Road;
- Irrigated parkway/slope (Shrubs) between Larkfield Pl and Laurelwood Dr.

Zone 03

Zone 03 is comprised of those residential subdivisions and properties generally located south of Larkfield Place, west of Oriole Way, north of Meadowlark Road and east of Beechwood Drive. All sub-areas within Zone 3 are identified below.

Sub-Area 20 — PM 91-088 (Grantham), located south of Larkfield Place, west of Oriole Way, north of Ashwood Place, and east of Beechwood Drive.

Shared Improvements

- Local street lighting improvements;
- Non-irrigated drainage creek area/open space adjacent to and within the Sub-Areas.

Sub-Area 30 — PR 91-089 (Schnied), located directly south of Ashwood Place

Shared Improvements

- Local street lighting improvements;
- Non-irrigated drainage creek area/open space adjacent to and within the Sub-Areas.

Sub-Area 25 — PR 94-016 (Johnson), located directly north of Ashwood Place.

Shared Improvements

- Local street lighting improvements;
- Non-irrigated drainage creek area/open space adjacent to and within the Sub-Areas.

Zone 04

Zone 04 is comprised of those residential subdivisions and properties generally located west of the Salinas River, east of South River Road, north of Charolais Road extension and south of Niblick Road. All sub-areas within Zone 4 are identified below.

Sub-Area 5 — Tracts 1508-1 and 1508-2 (Riverbank), located on the west side of South River Road, directly east of South River Road;

Shared Improvements

- Local street lighting improvements within the Zone;
- Irrigated parkway (Shrubs) on west side of South River Road the length of the Zone;
- Irrigated Entry Islands (Shrubs) at Bridgegate Lane and Riverbank Lane;
- Irrigated parkway (Shrubs) on west side of Riverbank Lane adjacent to the open space;
- Irrigated Slope/Trail/Bike and Pedestrian Path (Shrubs) behind lots 112-120 (Summer Creek Lane);
- Non-irrigated Open Space Areas surrounding Larry More Park.

Sub-Area 16 — Tract 1508-3 (Phase III of the Riverbank subdivision), located on the north side of Charolais Road extension, east of Creeksand Lane and west of Riverbank Lane.

Shared Improvements

- Local street lighting improvements within the Zone;
- Irrigated parkway (Shrubs) on west side of South River Road the length of the Zone;
- Irrigated Entry Islands (Shrubs) at Bridgegate Lane and Riverbank Lane;

- Irrigated parkway (Shrubs) on west side of Riverbank Lane adjacent to the open space;
- Irrigated Slope/Trail/Bike and Pedestrian Path (Shrubs) behind lots 112-120 (Summer Creek Lane);
- Non-irrigated Open Space Areas surrounding Larry More Park.

Sub-Area 27 — Tract 1508-4 (Riverbank), located along the north side of Charolais Road extension, south of Bridgegate Lane and west of Riverbank Lane.

Shared Improvements

- Local street lighting improvements within the Zone;
- Irrigated parkway (Shrubs) on west side of South River Road the length of the Zone;
- Irrigated Entry Islands (Shrubs) at Bridgegate Lane and Riverbank Lane;
- Irrigated parkway (Shrubs) on west side of Riverbank Lane adjacent to the open space;
- Irrigated Slope/Trail/Bike and Pedestrian Path (Shrubs) behind lots 112-120 (Summer Creek Lane);
- Non-irrigated Open Space Areas surrounding Larry More Park.

Zone 05

Zone 05 is comprised of those residential subdivisions and properties generally located east of the Salinas River, north of State Highway 46 and west of Buena Vista Drive. All sub-areas within Zone 5 are identified below.

Sub-Area 36A — Tract 1895-1 (River Oaks - Stonebrook)

Shared Improvements

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Dr.;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Dr.;
- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area Specific Improvements

- Irrigated parkways (Turf) within Tract 1895-1, Stonebrook Circle.

Sub-Area 36B — Tract 1895-2 (River Oaks - VY/VV Estates)**Shared Improvements**

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista;
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Dr.;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Dr.;
- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area Specific Improvements

- Irrigated parkways (Turf) within Tract 1895-2, Vineyard Circle.

Sub-Area 36C — Tract 2376 (River Oaks – Wedgewood)**Shared Improvements**

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Dr.;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Dr.;
- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area Specific Improvements

- Irrigated parkways (Turf) within Tract 2376, Lenox Court, Wedgewood Drive, Waterford Court and Schoolhouse Cr.;
- Irrigated median (Shrubs) west of Wedgewood Drive.

Sub-Area 36D — Tract 2376 (River Oaks - Cottage/Classics)**Shared Improvements**

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Dr.;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Dr.;

- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) on Wedgewood Dr.

Sub-Area 36E — Tract 2457-2 (River Oaks – Traditions)

Shared Improvements

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista;
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Dr.;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Drive;
- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area Specific Improvements

- Irrigated parkways (Turf) on Clubhouse Drive.
- Irrigated parkways (Shrubs) on Clubhouse Drive.

Sub-Area 36F — Tract 2457-3 (River Oaks Community)

Shared Improvements

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista;
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Drive;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Drive;
- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area 36G — Tract 2457-4(River Oaks Community)

Shared Improvements

- Local street lighting improvements;
- Irrigated greenbelt (Shrubs and Turf) River Oaks Dr. and Buena Vista
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians (Shrubs) on Buena Vista Drive;

- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Drive;
- Irrigated parkways on Experimental Station Road;
- Pedestrian Paths throughout the Zone.

Sub-Area Specific Improvements

- Irrigated parkways (Turf) on Clubhouse Dr.

Zone 06

Zone 06 is comprised of residents who benefit from local streetlights improvements only. All sub-areas within Zone 6 are identified below.

Sub-Area 12 —Tract 2070 (Alder Creek Condos)

Located south of Niblick Road and bisected by Nicklaus Drive.

Sub-Area 28 — Tract 1718 (Rainbow Court)

Sub-Area 29 — PR 95-013

Sub-Area 31 — PR 94-128 (French)

Sub-Area 42 (A-D) Tracts 2214-1 through 2214-4 (Orradre)

Located south of Rose Lane and encompassing Rainbow Court.

Sub-Area 53 — PR 91-045 (Larson)

Located south of Ashwood Place.

Sub-Area 61 — Tract 2005 (Dallons Drive)

Sub-Area 77 — Tract 2404

Located north of Nicklaus Drive.

Sub-Area 78— PR 01-141

Located west of Wade Drive.

Sub Area 70— PR 01-266

Located east of Golden Hill

Sub- Area 83 — PR 97-226

Sub-Area 84 — PR 97-227

Sub-Area 99 — Tract 2521

Sub-Area 100 — PR 03-222

Zone 07A

Zone 07A is comprised of those residential subdivisions and properties generally located south of Kenton Court, north of Charolais Road and east of South River Road. All sub-areas within Zone 7A are identified below.

Sub-Area 45 (A-E) — Tracts 1771-1 through 1771-6 (Burke-Ellsworth), located on the north side of Charolais Road and east of South River Road.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road and both sides of Holstein Drive;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road including returns and east of Holstein Drive
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road adjacent to Sub-Area 21;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road adjacent to Sub-Area 21;
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road and west of Creston Road adjacent to Sub-Area 63;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road and west of Creston Rd. adjacent to Sub-Area 63;
- Non-irrigated open space west of Rambouillet Road.

Sub-Area Specific Improvements

- Irrigated median (Shrubs) on Holstein Dr. and south of Brahma St. (45A, B, & D)
- Irrigated parkway (Shrubs) within 45A-E
- Irrigated open space north of Oxen Ct. 45A only
- Irrigated green belt (Shrubs) 45E only

Zone 07B

Zone 07B is comprised of those residential subdivisions and properties generally located south of Kenton Court, north of Charolais Road and east of South River Road. All sub-area(s) within Zone 7B are identified below.

Sub-Area 21 — Tracts 1754-1 and 1754-2, located along the north side of Charolais Road, west of Creston Road.

Shared Improvements

- Local street lighting improvements;

- Irrigated parkway/slope (Shrubs) on north side of Charolais Road and both sides of Holstein Drive;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road including returns and east of Holstein Drive;
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road adjacent to Sub-Area 21;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road adjacent to Sub-Area 21;
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road and west of Creston Road adjacent to Sub-Area 63;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road and west of Creston Road adjacent to Sub-Area 63;
- Non-irrigated open space west of Rambouillet Road.

Zone 07C

Zone 07C is comprised of those residential subdivisions and properties generally located south of Kenton Court, north of Charolais Road and east of South River Road. All sub-areas within Zone 7C are identified below.

Sub-Area 63 — Tract 2351, located along the north side of Charolais Road, west of Creston Road.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road and both sides of Holstein Drive;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road including returns and east of Holstein Dr.
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road adjacent to Sub-Area 21;
- Irrigated greenbelt (Shrubs) on north side of Charolais Road adjacent to Sub-Area 21;
- Irrigated parkway/slope (Shrubs) on north side of Charolais Road and west of Creston Road adjacent to Sub-Area 63; Irrigated greenbelt (Shrubs) on north side of Charolais Road and west of Creston Road adjacent to Sub-Area 63;
- Non-irrigated open space west of Rambouillet Road.

Note: Reduction of annual maintenance service visits from 40 times per year to 20 times per year and removal of interior turf parkway along with replacement material to be mulch.

Sub-Area Specific Improvements

- Irrigated medians (Shrubs), entryway island (Creston Road) for Tract 2351.

Zone 09

Zone 09 is comprised of those residential subdivisions and properties generally located near Creston Road, east of Golden Hill Road. All sub-areas within Zone 9 are identified below.

Sub-Area 52 (A-E) — Tracts 2281-1 through 2281-5 (Shadow Canyon)

Shared Improvements

- Local street lighting improvements;
- Irrigated green belt (Shrubs & Turf) on Grand Canyon Dr. and Golden Hill Road;
- Irrigated parkway/slope (Shrubs & Turf) within 52 A-E

Zone 10A

Zone 10A is comprised of those residential subdivisions and properties generally located along Golden Hill Road and Rolling Hills Road, south of Union Road. All sub-areas within Zone 10A are identified below.

Sub-Area 13 — Tract 1886 (Summit Hills), located west of Golden Hill Road and south of Union Road.

Sub-Area Specific Improvements

- Local street lighting improvements;
- Irrigated Greenbelt (Shrubs) between Rolling Hills Rd. and Golden Hills Road;
- Irrigated Greenbelt (Shrubs) between Summit and Union;
- Irrigated median entryway median islands (Shrubs) on Summit Drive (2 locations) within Sub-Area 13;
- Irrigated parkway/slopes (Shrubs) on Rolling Hills Rd and Golden Hills Road;
- Non-Irrigated open space and or basin west of Summit Dr.

Sub-Area 67 — Tract 2373, located southeast of Union Road and along the west side of Golden Hill Road.

Sub-Area Specific Improvements

- Local street lighting improvements;
- Irrigated parkway/slopes (Shrubs) within Sub-Area 67.

Zone 10B

Zone 10B is comprised of those residential subdivisions and properties generally located along Golden Hill Road and Rolling Hills Road, south of Union Road. All sub-areas within Zone 10B are identified below.

Sub-Areas 72A, — Tract 2350, located along the east side of Rolling Hills Road and the west side of Golden Hill Road.

Shared Improvements

- Local street lighting improvements within Sub-Area 72A-D;
- Irrigated Greenbelt (Shrubs and Turf) between Rolling Hills Road and Golden Hills Road;
- Irrigated parkway/slopes (Shrubs and Turf) on Rolling Hills Rd and Golden Hills Road;
- Non-irrigated open space and or basin in the middle of 75A-D;
- Non-irrigated open space and or basin below 75A & 75D;
- Irrigated medians (Shrubs) on Golden Hill Road for 72A-D.
-

Sub-Area Specific Improvement

- Irrigated median (Turf) entryways off of Golden Hill Road;
- Irrigated parkway/slopes (Turf) with in 72A;
- Irrigated green belt (Shrubs) entryways off of Golden Hill Road.

Sub-Areas 72B, — Tract 2350, located along the east side of Rolling Hills Road and the west side of Golden Hill Road.

Shared Improvements

- Local street lighting improvements within Sub-Area 72A-D;
- Irrigated Greenbelt (Shrubs and Turf) between Rolling Hills Road and Golden Hills Road;
- Irrigated parkway/slopes (Shrubs and Turf) on Rolling Hills Rd and Golden Hills Road;
- Non-irrigated open space and or basin in the middle of 75A-D;
- Non-irrigated open space and or basin below 75A & 75D;
- Irrigated medians (Shrubs) on Golden Hill Road for 72A-D.

Sub-Area Specific Improvements

- Irrigated median (Turf) entryways off of Golden Hill Road;
- Irrigated parkway/slopes (Turf) with in 72B;
- Irrigated green belt (Shrubs) entryways off of Golden Hill Road.

Sub-Areas 72C, — Tract 2350, located along the east side of Rolling Hills Road and the west side of Golden Hill Road.

Shared Improvements

- Local street lighting improvements within Sub-Area 72A-D;
- Irrigated Greenbelt (Shrubs and Turf) between Rolling Hills Road and Golden Hills Road;
- Irrigated parkway/slopes (Shrubs and Turf) on Rolling Hills Rd and Golden Hills Road;
- Non-irrigated open space and or basin in the middle of 75A-D;
- Non-irrigated open space and or basin below 75A & 75D;
- Irrigated medians (Shrubs) on Golden Hill Road for 72A-D.

Sub-Area Specific Improvements

- Irrigated median (Turf) entryways off of Golden Hill Road;
- Irrigated parkway/slopes (Turf) with in 72C;
- Irrigated green belt (Shrubs) entryways off of Golden Hill Road.

Sub-Areas 72D, — Tract 2350, located along the east side of Rolling Hills Road and the west side of Golden Hill Road.

Shared Improvements

- Local street lighting improvements within Sub-Area 72A-D;
- Irrigated Greenbelt (Shrubs and Turf) between Rolling Hills Road and Golden Hills Road;
- Irrigated parkway/slopes (Shrubs and Turf) on Rolling Hills Rd and Golden Hills Road;
- Non-irrigated open space and or basin in the middle of 75A-D;
- Non-irrigated open space and or basin below 75A & 75D;
- Irrigated medians (Shrubs) on Golden Hill Road for 72A-D.

Sub-Area Specific Improvements

- Irrigated median (Turf) entryways off of Golden Hill Road;
- Irrigated parkway/slopes (Turf) with in 72D;
- Irrigated green belt (Shrubs) entryways off of Golden Hill Road.

Zone 11

Zone 11 is comprised of residential subdivisions and properties generally located south of State Highway 46 and north of Union Road. All sub-areas within Zone 11 are identified below.

Sub-Area 32 — Tract 2223-1 (Bella Vista), generally located along Mesa Road between Apion Court and west of Signora Rose Court, and the west side of Arciero Court between Mesa Road and Bella Vista Court.

Shared Improvements

- Local street lighting improvements;

- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Road and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrubs and Turf) within Sub-Area 32.

Sub-Area 38 — PR 98-008 (Arciero), generally located south of Mesa Road, north of Patria Court, between Arciero Court and Prospect Avenue.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Road. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrubs and Turf) within Sub-Area 38.

Sub-Area 39 — PR 98-009 (Arciero), located south of Bella Vista Court and generally north of Terrabella Court between Arciero Court and Prospect Avenue.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Rd. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrubs and Turf) within Sub-Area 39.

Sub-Area 48 — Tract 2284 (Harris), generally located south of Patria Court, north of Bella Vista Court, between Arciero Court and Prospect Avenue.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Rd. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) within Sub-Area 48

Sub-Area 57 — Tract 2223-2 (Bella Vista), generally located along Bella Vista Court south and west of Sub-Area 32, and north of Sub-Area 76B.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Rd. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrubs and Turf) within Sub-Area 57.

Sub-Area 75 — Tract 2296, located on the west side of Prospect Avenue, south of State Highway 46 and north of Mesa Road.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Rd. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Shrubs) within Sub-Area 75

Sub-Areas 76A — Tract 2430, located east of Arciero Court and south of Sub-Area 39 and includes both sides of Terrabella Ct.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Rd. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway (Turf) within Sub-Area 76A.

Sub-Area 76B — Tract 2431, located south of Bella Vista Court and west of Arciero Court.

Shared Improvements

- Local street lighting improvements;
- Irrigated parkway/slope (Shrubs) east of Signora Rosa Ct;
- Irrigated green belt (Shrubs) south of Mesa Rd. and north of Carino Ct.;
- Non-irrigated open space and or basin along Highway 46 north of Sub-Area 75, Sub-Area 32 and Sub-Area 57;
- Non-irrigated open space and or basin south of Sub-Area 76B;
- Non-irrigated open space adjacent to Sub-Area 48.

Sub-Area Specific Improvements

- Irrigated parkway (Turf) within Sub-Area 76B.

Note: Reduction of annual maintenance service visits from 36 times per year to 20 times per year.

Zone 12

Zone 12 is comprised of those residential subdivisions and properties generally located south of Zone 06, between Creston Road and Beechwood Drive. All sub-areas within Zone 12 are identified below.

Sub-Area 3 — Tract 1457, located east of Creston Road and north of Meadowlark.

Shared Improvements

- Irrigated medians (Shrub)on Creston Road;
- Irrigated perimeter parkway/slope (Shrubs & Turf) on Creston Road;
- Irrigated green belt (Shrubs & Turf) on Creston Road;
- Parks.

Sub-Area Specific Improvements

- Local street lighting improvements within the Sub-Area 3;

Sub-Area 54 — Tract 1983 (Koval), located south of Meadowlark, east of Creston Road and north of Silver Oak Drive.

Shared Improvements

- Irrigated medians (Shrub)on Creston Road;
- Irrigated perimeter parkway/slope (Shrubs & Turf) on Creston Road;
- Irrigated green belt (Shrubs & Turf) on Creston Road;
- Parks.

Sub-Area Specific Improvements

- Local street lighting improvements within the Sub-Area 54

Sub-Area 70A — Tract 2254-1, located northeast of Charolais Road, west of Beechwood Drive and south of Meadowlark.

Shared Improvements

- Local street lighting improvements within the Sub-Areas 70A-C
- Irrigated medians (Shrub)on Creston Road.;
- Irrigated perimeter parkway/slope (Shrubs & Turf) on Creston Road;
- Irrigated green belt (Shrubs & Turf) on Creston Road;
- Parks.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) within Sub-Area 70A.

Sub-Area 70B — Tract 2254-2, located northeast of Charolais Road, west of Beechwood Drive and south of Meadowlark.

Shared Improvements

- Local street lighting improvements within the Sub-Areas 70A-C
- Irrigated medians (Shrub) on Creston Road;
- Irrigated perimeter parkway/slope (Shrubs & Turf) on Creston Road;
- Irrigated green belt (Shrubs & Turf) on Creston Road;
- Parks.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) within the Sub-Area 70B

Sub-Area 70C — Tract 2254-3, located northeast of Charolais Road, west of Beechwood Drive and south of Meadowlark.

Shared Improvements

- Local street lighting improvements within the Sub-Areas 70A-C
- Irrigated medians (Shrub) on Creston Rd.;
- Irrigated perimeter parkway/slope (Shrubs & Turf) on Creston Road;
- Irrigated green belt (Shrubs & Turf) on Creston Road;
- Parks.

Sub-Area Specific Improvements

- Irrigated parkway/slope (Turf) within the Sub-Area 70C

Sub-Area 89 — Tract 2391, located along the west side of Beechwood Drive and northeast of Charolais Road.

Shared Improvements

- Irrigated medians (Shrub) on Creston Rd.;
- Irrigated perimeter parkway/slope (Shrubs & Turf) on Creston Road;
- Irrigated green belt (Shrubs & Turf) on Creston Road;
- Parks.

Sub-Area Specific Improvements

- Local street lighting improvements within the Sub-Area 89;
- Irrigated parkway/slope (Turf) within Sub-Area 89.

Zone 13A

Zone 13A is comprised of those commercial developments generally located east of the Salinas River near South River Road and Niblick Road. All sub-areas within Zone 13A are identified below.

Sub-Area 7 — Woodland Plaza I, which is located on the north side of Niblick Road and west side of South River Road.

Shared Improvements

- Local street lighting improvements;
- Irrigated Medians (Shrubs) Sub-Area 7, 22 & 46;
- Irrigated Medians (Turf) Sub-Area 22 & 46.

Zone 13B

Zone 13B is comprised of those commercial developments generally located east of the Salinas River near South River Road and Niblick Road. All sub-areas within Zone 13B are identified below.

Sub-Area 22 — PR 91-095 (Woodland Plaza II), located along the west side of South River Road and the south side of Niblick Road.

Shared Improvements

- Local street lighting improvements;
- Irrigated Medians (Shrubs) Sub-Area 7, 22 & 46;
- Irrigated Medians (Turf) Sub-Area 22 & 46.

Sub-Area Specific Improvements

- Irrigated green belt (Shrubs) adjacent to Niblick Rd.

Zone 13C

Zone 13 is comprised of those commercial developments generally located east of the Salinas River near South River Road and Niblick Road. All sub-areas within Zone 13C are identified below.

Sub-Area 46 — PR 98-038 (Woodland Plaza III), located along the north side of Oak Hill Road and the east side of South River Road.

Shared Improvements

- Local street lighting improvements;
- Irrigated Medians (Shrubs) Sub-Area 7, 22 & 46;
- Irrigated Medians (Turf) Sub-Area 22 & 46.

Sub-Area Specific Improvements

- Irrigate parkways (Shrubs & Turf) on Oak Hill Rd., S. River Rd and north of Oak Hill Rd.
- Irrigated green belt (Shrubs & Turf) east of S. River Rd and north of Oak

Hill Rd.

Zone 14

Zone 14 is comprised of residential properties who benefit from local light improvements and open space. All sub-areas within Zone 14 are identified below.

Sub-Area 8

Tract 1630 (Trent), located north of Nannette Drive and bisected horizontally by Andrea Circle.

Sub-Area 11

Tract 1723 and encompasses Fallbrook Court.

Sub-Area 33

PR 97-167, located south of Highway 46 East and north of Union Road.

Sub-Area 40 — Parcel Map PR 93-087 (Gilead Lane), located along the east side of Golden Hill Road and the south side of Gilead Lane.

Sub-Area 41

PR 97-138 (Pippen) located south of 24th Street

Sub-Area 50

Tract 2311 (Serenade), located east of South River Road

Sub-Area 43 — Tract 1951

Located south of Sewer Access Road.

Zone 15

Zone 15 is comprised of commercial properties who benefit from local light improvements only. All sub-areas within Zone 15 are identified below.

Sub-Area 34 — PD 95-009 (Target Center)

Located south of Gahan Place and west of Theatre Drive.

Sub-Area 95 — PD 95-009 (Theater Drive — Petco).

Sub-Area 10 — Tract 2036 (Granary)

Located west of Riverside Avenue and south of 12th Street

Sub-Area 14 — Williams Brothers Shopping Center (Vons)

Located north of Creston Road and east of Rolling Hills Road.

Sub-Area 23 — PR 93-085 (Tarr)

Located north of Dry Creek Road and encompassing Aerotech Center Way.

Sub-Area 35 — CUP 95-018 (Creston Village)

Located west of Creston Road.

Sub-Area 62 — PR 01-007 (Golden Hill)

Located east of Golden Hill Road.

Sub-Area 66 — PD 00-029

Located west of Ramada Drive near US Highway 101.

Sub-Area 71 — PR 01-263

Located south of Sherwood Road.

Sub-Area 92 — PD 02-017.

Sub-Area 94 — PD 02-003 (East Village).

Sub-Area 97 — PR 00-076.

Sub-Area 118 — Tract 3016.

Stand Alone Areas

All stand-alone areas are as follows:

Sub-Area 9

Tract 1942, located west of Creston Road and north of Niblick Road.

Improvements

Local street lighting and maintenance of the irrigated perimeter landscaping along Niblick Road and Creston Road associated with Tract 1942.

Sub-Area 37

Tract 2269 (Oakwood Orchard), located encompassing Danley Court and portions of Wisteria Lane and of Germaine Way. Sub-Area also includes Tract 2778 Phase II, located on the eastern end of Wisteria Lane.

Improvements

Local street lighting and maintenance of the irrigated parkways and slopes (shrubs) on Golden Hill Road and interior parkways (shrubs) associated with Tract 2269.

Sub-Area 44

Tract 2186 (Viborg), located southeast of Navaho Avenue and encompassing Mohawk Court.

Improvements

Local street lighting, and maintenance of the irrigated parkways and slopes (shrubs) on Navajo Avenue, irrigated entryway parkway/slope (Shrubs) on Mohawk Court and maintenance of the irrigated open space areas within Tract 2186.

Sub-Area 49

Tract 2276 (Bonita Homes), located east of Fontana Road and west of Airport Road.

Improvements

Local street lighting and maintenance of the irrigated perimeter parkways and median islands (Shrubs) on Airport Road, irrigated entryway median (Shrubs) on Turtle Creek Road, irrigated internal parkways (Turf), irrigated open space/detention basin areas and non-Irrigated open space areas associated with Tract 2276.

Sub-Area 59

Tract 2352 (Casa Blanca Court), located north of 24th Street and west of Vine Street.

Improvements

Local street lighting and maintenance of the irrigated perimeter parkway (Shrubs) on 24th St and irrigated internal parkways (Shrubs) associated with Tract 2352.

Sub-Area 64

PR 01-186, located east of Prospect Avenue and north of Union Road.

Improvements

Local street lighting and for maintenance of the irrigated perimeter parkway (Turf) on Prospect Avenue and irrigated perimeter parkway (Turf) on Union Road associated with PR 01-186.

Note: Reduction of annual maintenance service visits from 40 times per year to 20 times per year

Sub-Area 68

PD 01-003, located south of Highway 46 and north of Gahan Place.

Improvements

Local street lighting and maintenance of the irrigated parkway/slope (Turf) on Alexa Court and irrigated parkway/slope (Shrubs) on Theater Drive associated with PD 01-003.

Sub-Area 73

PD 02-001, located north of Oak Hill Road and west of Nicklaus Drive.

Improvements

Local street lighting and maintenance of the irrigated parkway (Shrubs) on Oak Hill Rd leading up to Sub-Area 73, the irrigated parkway (Shrubs) on Nickolaus Road adjacent to and associated with PD 02-001.

Sub-Area 74

Tract 2411, located west of Vine Street.

Improvements

Local street lighting and maintenance of the irrigated parkway (Turf) on Vine Street associated with Tract 2411.

Sub-Area 81

Tract 2472, located northeast of Creston Road.

Improvements

Local street lighting and maintenance of the irrigated perimeter parkway (Turf) on Creston Road associated with Tract 2472.

Sub-Area 86

PD 98-016.

Improvements

Local street lighting and maintenance of the irrigated parkway (Shrubs) on Oak Hill Rd leading up to Sub-Area 86, the irrigated parkway (Shrubs) on Nickolaus Road adjacent to and associated with PD 98-016.

Sub-Area 88

Tract 2422, located north of 28th Street.

Improvements

Local street lighting and maintenance of the irrigated perimeter parkway (Shrubs) on South River Road, irrigated internal parkways (Turf) on Navajo Avenue & Vista Del Rio Court, and non-irrigated open space areas associated with Tract 2422.

Note: Reduction of annual maintenance service visits from 40 times per year to 24 times per year.

Sub-Area 93

PR 04-053.

Improvements

Street lighting and maintenance of the irrigated parkway (Shrubs) and block wall on north side of Larkfield Place directly across from the development.

Sub-Area 96 — PD 02-008 (Jiffy Lube)

Improvements

Local street lighting and irrigated median (Shrubs)

Sub-Area 98

Tract 2593.

Improvements

Local street lighting and maintenance of the irrigated internal parkways (Shrubs) within the subdivision including Red Cloud Road and Navajo Avenue.

Sub-Area 101

Tract 2611-1.

Improvements

Local street lighting and maintenance of the irrigated internal parkways (both Turf & Shrubs) on Brahama Street and Kenton Court, irrigated and non-irrigated portions of open space/detention basin associated with Tract 2611-1.

Sub-Area 102

Tract 2676.

Improvements

Local street lighting and maintenance of the irrigated parkways (Shrubs) on Oak Grove Court and Navajo Avenue.

Sub-Area 103

Tract 2594.

Improvements

Local street lighting and maintenance of the landscaped areas associated with the development.

Sub-Area 106

Tract 2529.

Improvements

Local street lighting and maintenance of the landscaped areas associated with the development.

Sub-Area 110

Tract 2775.

Improvements

Local street lighting and maintenance of the irrigated parkways on Maple Street and behind the sidewalk and Maplewood Court (both turf & shrubs).

Sub-Area 112

Tract 2609.

Improvements

Local street lighting and maintenance of the irrigated internal parkways on Cool Valley Road, irrigated perimeter parkway (Shrubs) on Meadowlark Road, Beechwood Drive, and Oriole Way, and irrigated open space detention basin areas within the subdivision.

Sub-Area 116

Tract 2782.

Improvements

Local street lighting and maintenance of the landscaped areas associated with the development

Sub-Area 117

Tract 2772-1, Tract 2772-2 and Parcel Map PR 07-0294 (Airport Road Business Park).

Sub-Area 119

Union and Prospect Avenue – Tract 3098, located north of Union Road, west of Prospect Avenue and east of Arciero Court.

The following Sub-Areas are not currently assessed:

Sub-Area 60 — Tract 2071

Located west of Pacific Avenue.

Sub-Area 82

Tract 2477, located north of Creston Road.

Sub-Area 85

PD 02-018.

Sub-Area 87

PR 01-102.

Funding Note:

The available funding to maintain various improvements within a Zone or Sub-Area is sometimes limited by the assessment revenues that can be allocated to that particular improvement or Sub-Area due to the approved maximum assessment rates of the Sub-Areas associated with that improvement. While it is the City's desire to provide full-service maintenance throughout the District, the current maximum assessment rates for some Sub-Areas requires that the level of maintenance and operation of the improvement be reduced, based on available assessment revenues. Unfortunately, the funding necessary to fully maintain a particular improvement that provides a special benefit to more than a single Sub-Area is often limited by the Sub-Area that has the lowest maximum assessment rate (revenue generating capability). While another Sub-Area's maximum assessment rate may be more than sufficient to proportionately support full maintenance of a particular improvement, it is neither reasonable nor equitable for that Sub-Area to be assessed a disproportionate amount of the maintenance costs of that shared improvement simply because another benefiting Sub-Area has not approved an assessment that would support full service.

Those improvements identified as shared improvements, are given priority in the allocation of available assessment revenues from each of the Sub-Areas, with street lighting being given the highest priority. Sub-Area specific improvements have the least priority, and the level of service provided for those improvements directly depend on the Sub-Areas available revenues after their proportionate allocation of the Zones' shared improvements has been budgeted.

Overview of the Zones and Sub-Areas

The following table provides an overview of the Sub-Areas and the associated Zone designations as applicable for the District.

DISTRICT ZONES AND SUB AREAS FISCAL YEAR 2023/2024

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 01	Sub Area 1	Tract 1581-1 (Phases 1 & 2)	Riverglen	65	65	65.00
Zone 01	Sub Area 4	Tract 1619	Union	59	59	59.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 01	Sub Area 6	Tract 1463-1	Sunset Ridge	35	35	35.00
Zone 01	Sub Area 18	Tract 1581-2	Riverglen	41	41	41.00
Zone 01	Sub Area 19	Tract 1463-2	Union	50	50	50.00
Zone 01	Sub Area 47	Tract 2137-1	Riverglen	35	34	34.00
Zone 01	Sub Area 51	Tract 2259	Weyrich	24	22	22.00
Zone 01	Sub Area 55	PM 54-9	Mariah	5	5	5.00
Zone 01	Sub Area 56	Tract 2137-2	Morris	29	29	29.00
Zone 01	Sub Area 58	Tract 2137-3	Weyrich	44	44	44.00
Zone 01	Sub Area 69A	Tract 2369-1		71	71	71.00
Zone 01	Sub Area 69B	Tract 2369-2		35	35	35.00
Zone 01	Sub Area 69C	Tract 2369-3		62	62	62.00
Zone 01	Sub Area 69D	Tract 2369-4		85	82	82.00
Zone 01	Sub Area 91	Tract 2571		36	34	34.00
Zone 01	Sub Area 114	PR 06-035		3	3	3.00
Zone 01	Sub Area 115	Tract 2620	Vanderlip	17	16	16.00
Zone 02	Sub Area 2A-1	Tract 1632-1,2	Meadowlark Farms	44	44	44.00
Zone 02	Sub Area 2A-2	Tract 1632-3	Meadowlark Farms	14	14	14.00
Zone 02	Sub Area 2A-3	Tract 1632-4	Meadowlark Farms	71	71	71.00
Zone 02	Sub Area 2B	Tract 1632-5	Meadowlark Farms	25	25	25.00
Zone 02	Sub Area 2C-1	Tract 1632-6	Meadowlark Farms	27	27	27.00
Zone 02	Sub Area 2C-2	Tract 1632-7	Meadowlark Farms	70	70	70.00
Zone 02	Sub Area 2D	Tract 1632-8	Meadowlark Farms	24	24	24.00
Zone 02	Sub Area 2E	Tract 1632-9	Meadowlark Farms	30	30	30.00
Zone 02	Sub Area 2F	Tract 1632-10	Meadowlark Farms	73	70	70.00
Zone 02	Sub Area 15	Tract 1832	Erskine	73	73	73.00
Zone 03	Sub Area 20	PR 91-088	Grantham	4	4	4.00
Zone 03	Sub Area 25	PR 94-016	Johnson	4	4	4.00
Zone 03	Sub Area 30	PR 91-089	Schnied	3	3	3.00
Zone 04	Sub Area 5	Tract 1508-1, 2	Riverbank	148	148	148.00
Zone 04	Sub Area 16	Tract 1580-3	Riverbank	44	44	44.00
Zone 04	Sub Area 27	Tract 1508-4	Riverbank	59	59	59.00
Zone 05	Sub Area 36A	Tract 1895-1	River Oaks (Stonebrook)	50	49	49.00
Zone 05	Sub Area 36B	Tract 1895-2	River Oaks (VY/VV Estates)	92	84	84.00
Zone 05	Sub Area 36C	Tract 2376	River Oaks (Wedgewood)	52	50	50.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 05	Sub Area 36D	Tract 2376	River Oaks (Cottage/Classics)	95	90	90.00
Zone 05	Sub Area 36E	Tract 2457-1, 2	River Oaks (Traditions)	79	77	77.00
Zone 05	Sub Area 36F	Tract 2457-3 & 2887-1	River Oaks Community	97	91	91.00
Zone 05	Sub Area 36G	Tract 2457-4	River Oaks	68	67	67.00
Zone 06	Sub Area 12	Tract 2070	Alder Creek	96	96	96.00
Zone 06	Sub Area 28	Tract 1718	Rainbow Court	13	13	13.00
Zone 06	Sub Area 29	PR 95-013		4	4	4.00
Zone 06	Sub Area 31	PR 94-128	French	4	4	4.00
Zone 06	Sub Area 42A	Tract 2214-1	Orradre	18	18	18.00
Zone 06	Sub Area 42B	Tract 2214-2	Orradre	18	18	18.00
Zone 06	Sub Area 42C	Tract 2214-3	Orradre	29	29	29.00
Zone 06	Sub Area 42D	Tract 2214-4	Orradre	25	25	25.00
Zone 06	Sub Area 53	PR 91-045	Larson	3	3	3.00
Zone 06	Sub Area 61	Tract 2005	Dallons Drive	8	8	8.00
Zone 06	Sub Area 77	Tract 2404		37	36	36.00
Zone 06	Sub Area 78	PR 01-141		2	2	2.00
Zone 06	Sub Area 79	PR 01-266		3	3	3.00
Zone 06	Sub Area 83	PR 97-226		2	2	2.00
Zone 06	Sub Area 84	PR 97-227		2	2	2.00
Zone 06	Sub Area 99	Tract 2521		9	9	9.00
Zone 06	Sub Area 100	PR 03-222		4	4	4.00
Zone 06	Sub Area XX6	Tract		0	0	0.00
Zone 07	Sub Area 45A	Tract 1771-1	Burke-Ellsworth	40	40	40.00
Zone 07	Sub Area 45B	Tract 1771-3	Burke-Ellsworth	50	50	50.00
Zone 07	Sub Area 45C	Tract 1771-4	Burke-Ellsworth	36	36	36.00
Zone 07	Sub Area 45D	Tract 1771-5	Burke-Ellsworth	41	41	41.00
Zone 07	Sub Area 45E	Tract 1771-6	Burke-Ellsworth	28	28	28.00
Zone 07	Sub Area 21	Tract 1754-1, 2	Eagle Creek	66	66	66.00
Zone 07	Sub Area 63	Tract 2351		60	60	60.00
Zone 09	Sub Area 52 (A-E)	Tract 2281-(1-5)	Shadow Canyon	151	150	150.00
Zone 10A	Sub Area 13	Tract 1886	Willhoit	81	81	81.00
Zone 10A	Sub Area 67	Tract 2373		22	21	21.00
Zone 10B	Sub Area 72 A	Tract 2350-I & II		54	53	53.00
Zone 10B	Sub Area 72 B	Tract 2350-3		46	46	46.00
Zone 10B	Sub Area 72 C	Tract 2350-4		38	38	38.00
Zone 10B	Sub Area 72 D	Tract 2350-I & II	(Gated)	43	38	38.00
Zone 11	Sub Area 32	Tract 2223-1	Bella Vista	53	53	53.00
Zone 11	Sub Area 38	PR 98-008	Arceiro	15	15	15.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 11	Sub Area 39	PR 98-009	Arceiro	13	13	13.00
Zone 11	Sub Area 48	Tract 2284	Harris	15	15	15.00
Zone 11	Sub Area 57	Tract 2223-2	Bella Vista Estates	52	51	51.00
Zone 11	Sub Area 75	Tract 2296		11	11	11.00
Zone 11	Sub Area 76A	Tract 2431		12	12	12.00
Zone 11	Sub Area 76B	Tract 2430		10	9	9.00
Zone 12	Sub Area 3	Tract 1457		88	88	88.00
Zone 12	Sub Area 54	Tract 1983	Koval	26	26	26.00
Zone 12	Sub Area 70A	Tract 2254-1		15	15	15.00
Zone 12	Sub Area 70B	Tract 2254-2		15	15	15.00
Zone 12	Sub Area 70C	Tract 2254-3		57	55	55.00
Zone 12	Sub Area 89	Tract 2391		8	8	8.00
Zone 13A	Sub Area 7	PM 47-22 & PM 48-74	Woodland Plaza I	7	7	12.78
Zone 13B	Sub Area 22	PR 91-095	Woodland Plaza II	13	13	42.99
Zone 13C	Sub Area 46	PR 98-038	Woodland Plaza III	31	29	9.733
Zone 14	Sub Area 8	Tract 1630	Trent	36	36	36.00
Zone 14	Sub Area 11	Tract 1723		16	16	16.00
Zone 14	Sub Area 33	PR 97-167	Hwy 46 Part.	4	4	4.00
Zone 14	Sub Area 40	PR 93-087	Gilead Lane	4	4	4.00
Zone 14	Sub Area 41	PR 97-138	Pippen	5	5	5.00
Zone 14	Sub Area 43	Tract 1951		11	11	11.00
Zone 14	Sub Area 50	Tract 2311	Serenade	73	72	72.00
Zone 15	Sub Area 10	Tract 2036	Granary	7	6	2.73
Zone 15	Sub Area 14	Williams Bros.	Vons Shopping Center	6	6	18.10
Zone 15 ⁽¹⁾	Sub Area 23	PR 93-085	Tarr	23	19	66
Zone 15	Sub Area 34	PD 95-009	Target Center	12	11	11.00
Zone 15	Sub Area 35	CUP 95-018	TCD Conv	2	2	2.00
Zone 15	Sub Area 62	PR 01-007	Golden Hill	2	2	2.00
Zone 15	Sub Area 66	PD 00-029		1	1	1.00
Zone 15	Sub Area 71	PR 01-263		2	2	2.00
Zone 15	Sub Area 92	PD 02-017		7	7	7.00
Zone 15	Sub Area 94	PD 02-003	East Village	8	7	7.00
Zone 15	Sub Area 95	PD 95-009	Theater Drive (Petco)	2	2	2.00
Zone 15	Sub Area 97	PR 00-076		3	3	3.00
Zone 15	Sub Area 118	Tract 3016		11	11	24.90
	Sub Area 9	Tract 1942		18	18	18.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
	Sub Area 37	Tract 2269 & 2278-1,2	Oakwood Orchard	40	32	32.00
	Sub Area 44	Tract 2186	Viborg	12	12	12.00
	Sub Area 49	Tract 2276	Bonita Homes	71	71	71.00
	Sub Area 59	Tract 2352	Casa Blanca Court	10	10	10.00
	Sub Area 60	Tract 2071		10	0	0.00
	Sub Area 64	PR 01-186		4	4	4.00
	Sub Area 68	PD 01-003		4	3	3.00
	Sub Area 73	PD 02-001	(29 Multi-Family Res Units)	1	1	1.00
	Sub Area 74	Tract 2411		12	12	12.00
	Sub Area 81	Tract 2472		23	23	23.00
	Sub Area 82	Tract 2477		8	0	0.00
	Sub Area 85	PD 02-018		1	0	0.00
	Sub Area 86	PD 98-016		1	1	1.00
	Sub Area 87	PR 01-102		3	0	0.00
	Sub Area 88	Tract 2422		23	22	22.00
	Sub Area 93	PR 04-053		4	4	4.00
	Sub Area 96	PD 02-008	Jiffy Lube	1	1	1.00
	Sub Area 98	Tract 2593		57	55	55.00
	Sub Area 101	Tract 2611-1		42	39	39.00
	Sub Area 102	Tract 2676		11	11	11.00
	Sub Area 103	Tract 2594	Golden Hills Business Park	42	41	46.00
	Sub Area 104	Tract		0	0	0.00
	Sub Area 105	Tract		0	0	0.00
	Sub Area 106	Tract 2529		23	21	21.00
	Sub Area 107	Tract		0	0	0.00
	Sub Area 108	Tract		0	0	0.00
	Sub Area 109	Tract		0	0	0.00
	Sub Area 110	Tract 2775		17	17	17.00
	Sub Area 111	Tract		0	0	0.00
	Sub Area 112	Tract 2609		25	20	20.00
	Sub Area 113	Tract		0	0	0.00
	Sub Area 116	Tract 2782		7	7	7.00
	Sub Area 117	Tract 2772-1, 2772-2 & Parcel Map PR 07-0294		16	16	28.55
	Sub Area 119	Tract 3098		9	9	9.00
Total				4,124	4,040	4,144.783

Note: Benefit Units only take into account assessable parcels any Sub-Area not assessed is represented with zero.

III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“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.”

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 Zones/Sub Areas. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) on those properties 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 tree management, weed abatement, rodent control, and erosion control services for the various landscape easement areas. This baseline level of service would typically provide for periodic servicing of the improvement areas along the streets within the Zone/Sub Area (generally twice annually) or on an as-needed basis for most non-street improvement areas. 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 slope failures 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 that can be provided in the Zones/Sub Areas through the use of special benefit assessments. This baseline servicing, unlike the enhanced aesthetic services funded through special benefit assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones.

The formula used for calculating assessments in each applicable Zone or Sub-Area of the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

B. BENEFIT ANALYSIS

Each of the proposed improvements, the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the Constitution and 1972 Act. The improvements associated with each Zone and Sub-Area of the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and applicable portions of the City General Plan. As such, these improvements would be necessary and required of individual property owners for the development of such properties, and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are of direct and special benefit to the properties.

The method of apportionment (method of assessment) is based on the premise that each assessed parcel within the District receives special benefit from various improvements provided by the District. The desirability and security of properties is enhanced by the presence of local improvements in close proximity to those properties.

The special benefits associated with landscaped improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits associated with street lighting are specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and streets.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal act and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.

- Increased promotion of business during nighttime hours in the case of commercial properties.

Based on the preceding special benefits, it has been determined that the improvements provided by the District and for which parcels are assessed, contribute to the safety, security, aesthetic value and desirability of those properties. It has further been determined that these improvements, either individually or collectively are provided for the special benefit and enhancement of properties within the District and provide no measurable general benefit to properties outside the District or to the public at large.

C. ASSESSMENT METHODOLOGY

The benefit formula used within each Zone and/or Sub-Area of the District may vary, but reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the special benefits to each assessable parcel. It has been previously determined that dedicated public easements, open space areas, public rights-of-ways, public greenbelts and parkways, utility rights-of-way, common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, park properties and other publicly owned properties that are part of the District improvements or that have little or no improvement value, receive no special benefit from District improvements and are not assessed.

Acreage Benefit Calculation:

Zones 13A, 13B, 13C and Zone 15 (Sub-Areas 10, 14, 23, and 118)

The following formula is used to arrive at the levy amount for each parcel within Zones 13A, 13B, 13C and Zone 15, Sub-Areas 10, 14, 23, and 118.

$$\frac{\text{Total Balance to Levy}}{\text{Total Acres}} = \text{Levy per Acre}$$

$$\text{Levy per Acre (rate)} \times \text{Parcel Acreage} = \text{Parcel Levy Amount}$$

Per Parcel Benefit Calculation:

Zones 1-7, 9-12, 14, Zone 15 (Sub-Areas 34, 35, 62, 66, 71, 92, 94, 95, 97), and Sub-Areas 9, 37, 44, 49, 59, 60, 64, 68, 73, 74, 81, 85-88, 93, 96, 98, 101-113, 116-117 and 119.

While a per acre method of apportionment is an appropriate calculation of special benefit for some benefit zones, most developments and Sub-Areas within the District are comprised entirely of single family residential properties or the improvements to be maintained are associated with a specific commercial development. For these developments, it was determined that the most appropriate apportionment of maintenance costs and special benefit was an equal per parcel distribution. This method of apportionment is used in most of the Zones and Sub-Areas of the District to proportionately allocate the net annual cost of the

improvements (special benefit) to each parcel. The total amount to be levied in each Sub-Area, Zone or Sub-zone is shared and assessed equally to each benefiting parcel. The following formula is used to arrive at the levy amount for each parcel within these Sub-Areas.

$$\frac{\text{Total Balance to Levy for Improvements}}{\text{Total Assessable Parcels}} = \text{Parcel Levy Amount}$$

D. ASSESSMENT RANGE FORMULA (INFLATIONARY ADJUSTMENT)

The maximum annual assessment that may be levied each fiscal year for many of the District's Sub-Areas includes an annual inflationary adjustment to the maximum assessment rate based on the percentage change in the Consumer Price Index reported by the San Francisco/Oakland Urban Wage Earners and Clerical Workers increase. Although the maximum rate for these Sub-Areas may be increased each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate. The property owners must approve any proposed new or increased assessment that exceeds the adjusted maximum rate before that assessment may be imposed. The Assessment Range Formula (inflationary adjustment) adopted for the District assessments is based on the annual percentage change in the Consumer Price Index reported by the San Francisco-Oakland-Hayward Urban Wage Earners and Clerical Workers and available at the time the Engineer's Report is prepared.

The maximum assessment that may be levied in a fiscal year is increased annually by the following formula

$$\left[\begin{array}{l} \text{(Prior Year's Annual Maximum Assessment x CPI)} \\ \text{Plus} \\ \text{Prior Year's Annual Maximum Assessment} \end{array} \right] = \text{Current Year's Annual Maximum Assessment}$$

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for fiscal year 2023/2024 is based on the annual percentage change from 2022 to 2023 (February to February) and has been identified as 4.870%.

The following table provides a listing of all Sub-Areas within the District for which the Assessment Range Formula (annual inflationary adjustment) for the maximum assessment rates have been approved and previously adopted.

SUB AREAS WITH ANNUAL INFLATIONARY ADJUSTMENTS

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
2A-1	Tract 1632-1,2	45A	Tract 1771-1	69D	Tract 2369-4	94	PD 02-003
2C-1	Tract 1632-6	45B	Tract 1771-3	70A	Tract 2254-1	95	PD 95-009
2C-2	Tract 1632-7	45C	Tract 1771-4	70B	Tract 2254-2	96	PD 02-008
2D	Tract 1632-8	45D	Tract 1771-5	70C	Tract 2254-3	97	PR 00-076
2E	Tract 1632-9	45E	Tract 1771-6	71	PR 01-263	98	Tract 2593
2F	Tract 1632-10	46	PR 98-038	72 A	Tract 2350-I & II	99	Tract 2521

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
3	Tract 1457	47	Tract 2137-1	72 B	Tract 2350-3	100	PR 03-222
7	PM 47-22 & PM 48-74	48	Tract 2284	72 C	Tract 2350-4	101	Tract 2611-1
20	PR 91-088	49	Tract 2276	72 D	Tract 2350-I & II	102	Tract 2676
21	Tract 1754-1, 2	50	Tract 2311	73	PD 02-001	103	Tract 2594
25	PR 94-016	51	Tract 2259	74	Tract 2411	106	Tract 2529
28	Tract 1718	52 (A-E)	Tract 2281-(1-5)	75	Tract 2296	110	Tract 2775
33	PR 97-167	53	PR 91-045	76A	Tract 2431	112	Tract 2609
36A	Tract 1895-1	54	Tract 1983	76B	Tract 2430	114	PR 06-035
36B	Tract 1895-2	55	PM 54-9	77	Tract 2404	115	Tract 2620
36C	Tract 2376	56	Tract 2137-2	78	PR 01-141	116	Tract 2782
36D	Tract 2376	57	Tract 2223-2	79	PR 01-266	117	Tract 2772-1, 2772-2 & Parcel Map PR 07-0294
36E	Tract 2457-1, 2	58	Tract 2137-3	81	Tract 2472	118	Tract 3016
36F	Tract 2457-3 & 2887-1	59	Tract 2352	82	Tract 2477	119	Tract 3098
36G	Tract 2457-4	60	Tract 2071	83	PR 97-226		
37	Tract 2269 & 2278-1,2	61	Tract 2005	84	PR 97-227		
38	PR 98-008	62	PR 01-007	85	PD 02-018		
39	PR 98-009	63	Tract 2351	86	PD 98-016		
41	PR 97-138	64	PR 01-186	87	PR 01-102		
42A	Tract 2214-1	67	Tract 2373	88	Tract 2422		
42B	Tract 2214-2	68	PD 01-003	89	Tract 2391		
42C	Tract 2214-3	69A	Tract 2369-1	91	Tract 2571		
42D	Tract 2214-4	69B	Tract 2369-2	92	PD 02-017		
44	Tract 2186	69C	Tract 2369-3	93	PR 04-053		

SUB AREAS WITH ANNUAL INFLATIONARY ADJUSTMENTS THAT CANNOT EXCEED 3.00% (THREE PERCENT)

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
18	Tract 1581-2	16	Tract 1508-3	22	PR 91-095
30	PR 91-089	27	Tract 1508-4	66	PD 00-029
5	Tract 1508-1,2	13	Tract 1886		

IV. DISTRICT BUDGETS FISCAL YEAR 2023/2024

The following pages provide the proposed budgets and assessment rates for each of the Sub-Areas within the District for fiscal year 2023/2024. These budgets include the City's estimate of anticipated expenditures, deficits, surpluses, revenues, and reserve fund balances associated with the annual maintenance and operation of the improvements. If there is a negative balance in the reserve this money is or was covered by the general fund. Any zone that consistently shows a negative balance in the reserve is considered underfunded and will need to be balloted so the Sub-Area can support the annual maintenance. The net cost of providing the improvements in each Zone and/or Sub-Area is proportionately allocated to each benefiting parcel with each respective Zone and/or Sub-Area using the adopted method of apportionment to calculate the proportional special benefit to properties within the District. Each parcel within the District is therefore assessed proportionately for only the improvements associated with the parcel and determined to be of special benefit.

BUDGET ITEMS	Zone 01 Sub Area 1 Tracts 1581-1 (Phases 1 & 2) Riverglen	Zone 01 Sub Area 4 Tract 1619 Union	Zone 01 Sub Area 6 Tract 1463-1 Sunset Ridge	Zone 01 Sub Area 18 Tract 1581-2 Riverglen	Zone 01 Sub Area 19 Tract 1463-2
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 2,409	\$ 2,423	\$ 979	\$ 1,973	\$ 1,399
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 2,409	\$ 2,423	\$ 979	\$ 1,973	\$ 1,399
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 3,995	\$ 2,782	\$ 1,076	\$ 4,910	\$ 3,430
Annual Tree Maintenance Expenses	172	173	70	141	100
Annual Landscape Water Expenses	2,651	2,751	1,059	2,346	1,554
Annual Landscape Irrigation Operation & Maintenance - Electrical	408	408	133	103	98
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 7,226	\$ 6,113	\$ 2,337	\$ 7,500	\$ 5,182
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 9,635	\$ 8,536	\$ 3,317	\$ 9,473	\$ 6,581
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 120	\$ 121	\$ 49	\$ 99	\$ 70
Landscape Rehab Funding Collection	212	178	68	221	152
Tree Rehab Funding Collection	125	130	75	125	73
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 457	\$ 429	\$ 192	\$ 444	\$ 295
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 457	\$ 429	\$ 192	\$ 444	\$ 295
TOTAL DIRECT ANNUAL FUNDING	\$ 10,093	\$ 8,965	\$ 3,509	\$ 9,917	\$ 6,876
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (241)	\$ (242)	\$ (98)	\$ (197)	\$ (140)
Landscape General Benefit — City Funded	(1,809)	(1,819)	(735)	(1,482)	(1,051)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (2,050)	\$ (2,062)	\$ (833)	\$ (1,679)	\$ (1,191)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 8,042	\$ 6,904	\$ 2,675	\$ 8,238	\$ 5,686
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 2,516	\$ 2,390	\$ 1,061	\$ 2,309	\$ -
Operational Reserve (Transfer/Contribution)	-	-	-	-	(316)
TOTAL OPERATIONAL RESERVES	\$ 2,516	\$ 2,390	\$ 1,061	\$ 2,309	\$ (316)
ADMINISTRATION					
Total Annual District Administration	\$ 829	\$ 985	\$ 396	\$ 880	\$ 535
County Administration Fee	130	118	70	82	100
TOTAL ANNUAL ADMINISTRATION	\$ 959	\$ 1,103	\$ 466	\$ 962	\$ 635
TOTAL INCIDENTAL EXPENSES	\$ 3,476	\$ 3,493	\$ 1,527	\$ 3,271	\$ 318
BALANCE TO LEVY	\$ 11,518	\$ 10,397	\$ 4,203	\$ 11,509	\$ 6,004
Reserve Balance July 1, 2023⁽¹⁾	\$ 8,481	\$ 27,850	\$ 3,044	\$ (518)	\$ 7,409
Transfer to Capital Improvement	(6,180)	(25,972)	(2,447)	-	(3,802)
Reserve Levy Adjustment	2,516	2,390	1,061	2,309	(316)
Ending Reserve Balance June 30, 2024	\$ 4,818	\$ 4,268	\$ 1,658	\$ 1,791	\$ 3,291
Capital Improvement Balance	\$ 6,180	\$ 25,972	\$ 2,447	\$ -	\$ 3,802
Levy Adjustment to Capital Improvement	457	429	192	444	295
Ending Capital Improvement Balance June 30, 2024	\$ 6,638	\$ 26,401	\$ 2,639	\$ 444	\$ 4,097
DISTRICT STATISTICS					
Total Parcels	65	59	35	41	50
Total Assessable Parcels	65	59	35	41	50
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	65.00	59.00	35.00	41.00	50.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 177.20	\$ 176.22	\$ 120.08	\$ 280.71	\$ 120.08
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 177.21	\$ 176.22	\$ 120.08	\$ 280.72	\$ 120.08

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 01 Sub Area 47 Tract 2137-1 Riverglen	Zone 01 Sub Area 51 Tract 2259 Weyrich	Zone 01 Sub Area 55 PM 54-9 Mariah	Zone 01 Sub Area 56 Tract 2137-2 Morris	Zone 01 Sub Area 58 Tract 2137-3 Weyrich
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 1,636	\$ 1,059	\$ 241	\$ 1,396	\$ 2,118
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 1,636	\$ 1,059	\$ 241	\$ 1,396	\$ 2,118
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 12,172	\$ 5,643	\$ 1,504	\$ 8,816	\$ 12,966
Annual Tree Maintenance Expenses	835	147	33	7,000	10,000
Annual Landscape Water Expenses	6,833	2,070	270	6,458	11,052
Annual Landscape Irrigation Operation & Maintenance - Electrical	128	128	128	193	128
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 19,968	\$ 7,988	\$ 1,935	\$ 22,467	\$ 34,146
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 21,605	\$ 9,047	\$ 2,176	\$ 23,863	\$ 36,263
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 82	\$ 53	\$ 12	\$ 70	\$ 106
Landscape Rehab Funding Collection	574	235	57	464	724
Tree Rehab Funding Collection	218	55	13	323	357
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 874	\$ 343	\$ 82	\$ 856	\$ 1,187
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 874	\$ 343	\$ 82	\$ 856	\$ 1,187
TOTAL DIRECT ANNUAL FUNDING	\$ 22,479	\$ 9,390	\$ 2,257	\$ 24,719	\$ 37,450
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (164)	\$ (106)	\$ (24)	\$ (140)	\$ (212)
Landscape General Benefit — City Funded	(1,504)	(795)	(181)	(1,242)	(1,904)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (1,668)	\$ (901)	\$ (205)	\$ (1,382)	\$ (2,116)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 20,811	\$ 8,489	\$ 2,053	\$ 23,337	\$ 35,334
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 4,461	\$ 2,759	\$ 544	\$ 4,774	\$ 7,308
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 4,461	\$ 2,759	\$ 544	\$ 4,774	\$ 7,308
ADMINISTRATION					
Total Annual District Administration	\$ 1,962	\$ 708	\$ 189	\$ 2,240	\$ 3,795
County Administration Fee	68	44	10	58	88
TOTAL ANNUAL ADMINISTRATION	\$ 2,030	\$ 752	\$ 199	\$ 2,298	\$ 3,883
TOTAL INCIDENTAL EXPENSES	\$ 6,491	\$ 3,511	\$ 743	\$ 7,073	\$ 11,192
BALANCE TO LEVY	\$ 27,302	\$ 12,000	\$ 2,796	\$ 30,410	\$ 46,526
Reserve Balance July 1, 2023⁽¹⁾	\$ 47,584	\$ 18,396	\$ 2,657	\$ 42,545	\$ 96,711
Transfer to Capital Improvement	(41,243)	(16,632)	(2,114)	(35,388)	(85,888)
Reserve Levy Adjustment	4,461	2,759	544	4,774	7,308
Ending Reserve Balance June 30, 2024	\$ 10,802	\$ 4,523	\$ 1,088	\$ 11,931	\$ 18,132
Capital Improvement Balance	\$ 41,243	\$ 16,632	\$ 2,114	\$ 35,388	\$ 85,888
Levy Adjustment to Capital Improvement	874	343	82	856	1,187
Ending Capital Improvement Balance June 30, 2024	\$ 42,117	\$ 16,975	\$ 2,195	\$ 36,244	\$ 87,075
DISTRICT STATISTICS					
Total Parcels	35	24	5	29	44
Total Assessable Parcels	34	22	5	29	44
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	34.00	22.00	5.00	29.00	44.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 803.00	\$ 545.46	\$ 559.19	\$ 1,048.62	\$ 1,057.41
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 803.00	\$ 656.68	\$ 1,168.13	\$ 1,048.63	\$ 1,057.42

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 01 Sub Area 69A Tract 2369-1	Zone 01 Sub Area 69B Tract 2369-2	Zone 01 Sub Area 69C Tract 2369-3	Zone 01 Sub Area 69D Tract 2369-4	Zone 01 Sub Area 91 Tract 2571
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 3,417	\$ 1,684	\$ 2,984	\$ 3,946	\$ 1,636
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 3,417	\$ 1,684	\$ 2,984	\$ 3,946	\$ 1,636
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 22,441	\$ 17,253	\$ 16,215	\$ 29,504	\$ 1,249
Annual Tree Maintenance Expenses	13,000	3,000	16,000	20,000	228
Annual Landscape Water Expenses	12,625	4,169	11,279	13,313	2,103
Annual Landscape Irrigation Operation & Maintenance - Electrical	193	193	193	193	133
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 48,259	\$ 24,615	\$ 43,687	\$ 63,010	\$ 3,712
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 51,676	\$ 26,299	\$ 46,671	\$ 66,956	\$ 5,349
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 171	\$ 84	\$ 149	\$ 197	\$ 82
Landscape Rehab Funding Collection	1,058	648	831	1,290	105
Tree Rehab Funding Collection	642	244	712	994	340
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 1,870	\$ 976	\$ 1,692	\$ 2,482	\$ 526
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 1,870	\$ 976	\$ 1,692	\$ 2,482	\$ 526
TOTAL DIRECT ANNUAL FUNDING	\$ 53,546	\$ 27,275	\$ 48,363	\$ 69,438	\$ 5,875
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (342)	\$ (168)	\$ (298)	\$ (395)	\$ (164)
Landscape General Benefit — City Funded	(2,929)	(1,387)	(2,677)	(3,554)	(1,229)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (3,271)	\$ (1,555)	\$ (2,975)	\$ (3,948)	\$ (1,392)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 50,275	\$ 25,720	\$ 45,388	\$ 65,490	\$ 4,483
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 5,111	\$ 1,583	\$ 12,706	\$ 6,590	\$ 10,142
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 5,111	\$ 1,583	\$ 12,706	\$ 6,590	\$ 10,142
ADMINISTRATION					
Total Annual District Administration	\$ 4,782	\$ 2,358	\$ 4,981	\$ 5,940	\$ 470
County Administration Fee	142	70	124	164	68
TOTAL ANNUAL ADMINISTRATION	\$ 4,924	\$ 2,428	\$ 5,105	\$ 6,104	\$ 538
TOTAL INCIDENTAL EXPENSES	\$ 10,035	\$ 4,010	\$ 17,811	\$ 12,694	\$ 10,680
BALANCE TO LEVY	\$ 60,310	\$ 29,730	\$ 63,199	\$ 78,184	\$ 15,163
Reserve Balance July 1, 2023⁽¹⁾	\$ 138,168	\$ 51,531	\$ 166,070	\$ 176,010	\$ (21,262)
Transfer to Capital Improvement	(117,442)	(39,964)	(155,441)	(149,122)	-
Reserve Levy Adjustment	5,111	1,583	12,706	6,590	10,142
Ending Reserve Balance June 30, 2024	\$ 25,838	\$ 13,150	\$ 23,336	\$ 33,478	\$ (11,119)
Capital Improvement Balance	\$ 117,442	\$ 39,964	\$ 155,441	\$ 149,122	\$ -
Levy Adjustment to Capital Improvement	1,870	976	1,692	2,482	526
Ending Capital Improvement Balance June 30, 2024	\$ 119,312	\$ 40,940	\$ 157,132	\$ 151,604	\$ 526
DISTRICT STATISTICS					
Total Parcels	71	35	62	85	36
Total Assessable Parcels	71	35	62	82	34
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	71.00	35.00	62.00	82.00	34.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 849.44	\$ 849.44	\$ 1,019.34	\$ 953.46	\$ 445.97
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 849.45	\$ 849.45	\$ 1,019.35	\$ 953.47	\$ 849.45

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 01 Sub Area 114 PR 06-035	Zone 01 Sub Area 115 Tract 2620 Vanderlip	Zone 02 Sub Area 2A-1 Tract 1632 & Tract 1632-2 Meadowlark Farms	Zone 02 Sub Area 2A-2 Tract 1632-3 Meadowlark Farms	Zone 02 Sub Area 2A-3 Tract 1632-4 Meadowlark Farms
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 144	\$ 770	\$ 1,665	\$ 426	\$ 1,964
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 144	\$ 770	\$ 1,665	\$ 426	\$ 1,964
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 791	\$ 3,003	\$ 5,817	\$ 334	\$ 1,591
Annual Tree Maintenance Expenses	20	151	289	34	358
Annual Landscape Water Expenses	186	1,304	2,350	575	1,326
Annual Landscape Irrigation Operation & Maintenance - Electrical	98	128	242	128	91
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 1,095	\$ 4,586	\$ 8,698	\$ 1,070	\$ 3,366
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 1,239	\$ 5,356	\$ 10,363	\$ 1,496	\$ 5,330
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 7	\$ 39	\$ 83	\$ 21	\$ 98
Landscape Rehab Funding Collection	32	133	252	31	90
Tree Rehab Funding Collection	8	66	143	33	353
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 47	\$ 237	\$ 479	\$ 85	\$ 541
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 47	\$ 237	\$ 479	\$ 85	\$ 541
TOTAL DIRECT ANNUAL FUNDING	\$ 1,286	\$ 5,593	\$ 10,842	\$ 1,582	\$ 5,871
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (14)	\$ (77)	\$ (167)	\$ (43)	\$ (196)
Landscape General Benefit — City Funded	(108)	(598)	(266)	(30)	(282)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (123)	\$ (675)	\$ (432)	\$ (72)	\$ (479)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 1,163	\$ 4,918	\$ 10,410	\$ 1,509	\$ 5,392
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 310	\$ 3,195	\$ 2,591	\$ -	\$ 1,216
Operational Reserve (Transfer/Contribution)	-	-	-	(228)	-
TOTAL OPERATIONAL RESERVES	\$ 310	\$ 3,195	\$ 2,591	\$ (228)	\$ 1,216
ADMINISTRATION					
Total Annual District Administration	\$ 112	\$ 499	\$ 795	\$ 114	\$ 467
County Administration Fee	6	32	88	28	142
TOTAL ANNUAL ADMINISTRATION	\$ 118	\$ 531	\$ 883	\$ 142	\$ 609
TOTAL INCIDENTAL EXPENSES	\$ 427	\$ 3,727	\$ 3,473	\$ (86)	\$ 1,826
BALANCE TO LEVY	\$ 1,591	\$ 8,645	\$ 13,883	\$ 1,423	\$ 7,218
Reserve Balance July 1, 2023⁽¹⁾	\$ 3,797	\$ 2,793	\$ 17,727	\$ 2,736	\$ 23,208
Transfer to Capital Improvement	(3,487)	(3,310)	(15,136)	(1,760)	(21,760)
Reserve Levy Adjustment	310	3,195	2,591	(228)	1,216
Ending Reserve Balance June 30, 2024	\$ 620	\$ 2,678	\$ 5,182	\$ 748	\$ 2,665
Capital Improvement Balance	\$ 3,487	\$ 3,310	\$ 15,136	\$ 1,760	\$ 21,760
Levy Adjustment to Capital Improvement	47	237	479	85	541
Ending Capital Improvement Balance June 30, 2024	\$ 3,534	\$ 3,547	\$ 15,614	\$ 1,845	\$ 22,301
DISTRICT STATISTICS					
Total Parcels	3	17	44	14	71
Total Assessable Parcels	3	16	44	14	71
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	3.00	16.00	44.00	14.00	71.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 530.22	\$ 540.31	\$ 315.52	\$ 101.66	\$ 101.66
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 715.09	\$ 1,430.21	\$ 540.42	\$ 101.66	\$ 101.66

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 02 Sub Area 2B Tract 1632-5 Meadowlark Farms	Zone 02 Sub Area 2C-1 Tract 1632-6 Meadowlark Farms	Zone 02 Sub Area 2C-2 Tract 1632-7 Meadowlark Farms	Zone 02 Sub Area 2D Tract 1632-8 Meadowlark Farms	Zone 02 Sub Area 2E Tract 1632-9 Meadowlark Farms
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 946	\$ 1,022	\$ 2,649	\$ 908	\$ 1,135
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 946	\$ 1,022	\$ 2,649	\$ 908	\$ 1,135
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 1,026	\$ 1,638	\$ 9,013	\$ 6,461	\$ 7,938
Annual Tree Maintenance Expenses	147	164	411	141	380
Annual Landscape Water Expenses	1,350	1,495	3,650	1,225	3,450
Annual Landscape Irrigation Operation & Maintenance - Electrical	70	70	91	70	128
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 2,592	\$ 3,367	\$ 13,165	\$ 7,896	\$ 11,896
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 3,539	\$ 4,389	\$ 15,814	\$ 8,805	\$ 13,032
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 47	\$ 51	\$ 132	\$ 45	\$ 57
Landscape Rehab Funding Collection	73	96	383	233	345
Tree Rehab Funding Collection	73	82	204	70	103
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 194	\$ 229	\$ 719	\$ 348	\$ 505
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 194	\$ 229	\$ 719	\$ 348	\$ 505
TOTAL DIRECT ANNUAL FUNDING	\$ 3,732	\$ 4,618	\$ 16,533	\$ 9,153	\$ 13,537
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (95)	\$ (102)	\$ (265)	\$ (91)	\$ (114)
Landscape General Benefit — City Funded	(66)	(74)	(186)	(64)	(172)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (161)	\$ (176)	\$ (451)	\$ (155)	\$ (286)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 3,571	\$ 4,441	\$ 16,082	\$ 8,998	\$ 13,251
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ -	\$ 5,211	\$ 6,212	\$ 1,840	\$ 2,334
Operational Reserve (Transfer/Contribution)	(167)	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ (167)	\$ 5,211	\$ 6,212	\$ 1,840	\$ 2,334
ADMINISTRATION					
Total Annual District Administration	\$ 296	\$ 358	\$ 1,230	\$ 634	\$ 983
County Administration Fee	50	54	140	48	60
TOTAL ANNUAL ADMINISTRATION	\$ 346	\$ 412	\$ 1,370	\$ 682	\$ 1,043
TOTAL INCIDENTAL EXPENSES	\$ 179	\$ 5,623	\$ 7,582	\$ 2,522	\$ 3,377
BALANCE TO LEVY	\$ 3,750	\$ 10,064	\$ 23,664	\$ 11,520	\$ 16,628
Reserve Balance July 1, 2023⁽¹⁾	\$ 9,620	\$ (4,426)	\$ 51,474	\$ 25,665	\$ 34,836
Transfer to Capital Improvement	(7,684)	-	(49,779)	(23,102)	(30,654)
Reserve Levy Adjustment	(167)	5,211	6,212	1,840	2,334
Ending Reserve Balance June 30, 2024	\$ 1,769	\$ 785	\$ 7,907	\$ 4,402	\$ 6,516
Capital Improvement Balance	\$ 7,684	\$ -	\$ 49,779	\$ 23,102	\$ 30,654
Levy Adjustment to Capital Improvement	194	229	719	348	505
Ending Capital Improvement Balance June 30, 2024	\$ 7,877	\$ 229	\$ 50,498	\$ 23,450	\$ 31,159
DISTRICT STATISTICS					
Total Parcels	25	27	70	24	30
Total Assessable Parcels	25	27	70	24	30
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	25.00	27.00	70.00	24.00	30.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 149.99	\$ 372.74	\$ 338.06	\$ 480.00	\$ 554.26
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 150.00	\$ 469.05	\$ 469.05	\$ 1,190.59	\$ 679.56

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 02 Sub Area 2F Tract 1632-10	Zone 02 Sub Area 15 Tract 1832	Zone 03 Sub Area 20 PR 91-088	Zone 03 Sub Area 25 PR 94-016	Zone 03 Sub Area 30 PR 91-089
	Meadowlark Farms	Erskine	Grantham	Johnson	Schnied
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 2,649	\$ 1,747	\$ 66	\$ 66	\$ 92
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 2,649	\$ 1,747	\$ 66	\$ 66	\$ 92
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 22,215	\$ 2,223	\$ 104	\$ 104	\$ 104
Annual Tree Maintenance Expenses	923	139	2	2	3
Annual Landscape Water Expenses	8,200	2,000	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	242	340	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 31,580	\$ 4,702	\$ 106	\$ 106	\$ 107
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 34,230	\$ 6,449	\$ 172	\$ 172	\$ 199
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 132	\$ 87	\$ 3	\$ 3	\$ 5
Landscape Rehab Funding Collection	920	137	3	3	3
Tree Rehab Funding Collection	249	0	0	0	0
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 1,301	\$ 224	\$ 7	\$ 7	\$ 8
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 1,301	\$ 224	\$ 7	\$ 7	\$ 8
TOTAL DIRECT ANNUAL FUNDING	\$ 35,530	\$ 6,673	\$ 179	\$ 179	\$ 207
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (265)	\$ (175)	\$ (7)	\$ (7)	\$ (9)
Landscape General Benefit — City Funded	(541)	(143)	(89)	(89)	(124)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (806)	\$ (318)	\$ (96)	\$ (96)	\$ (133)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 34,725	\$ 6,355	\$ 83	\$ 83	\$ 74
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 5,418	\$ -	\$ 167	\$ 167	\$ 260
Operational Reserve (Transfer/Contribution)	-	(1,162)	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 5,418	\$ (1,162)	\$ 167	\$ 167	\$ 260
ADMINISTRATION					
Total Annual District Administration	\$ 2,579	\$ 525	\$ 17	\$ 17	\$ 20
County Administration Fee	140	146	8	8	6
TOTAL ANNUAL ADMINISTRATION	\$ 2,719	\$ 671	\$ 25	\$ 25	\$ 26
TOTAL INCIDENTAL EXPENSES	\$ 8,138	\$ (491)	\$ 192	\$ 192	\$ 286
BALANCE TO LEVY	\$ 42,862	\$ 5,865	\$ 275	\$ 275	\$ 359
Reserve Balance July 1, 2023⁽¹⁾	\$ 95,180	\$ 5,887	\$ 249	\$ 247	\$ (377)
Transfer to Capital Improvement	(83,483)	(1,501)	(330)	(328)	-
Reserve Levy Adjustment	5,418	(1,162)	167	167	260
Ending Reserve Balance June 30, 2024	\$ 17,115	\$ 3,225	\$ 86	\$ 86	\$ (117)
Capital Improvement Balance	\$ 83,483	\$ 1,501	\$ 330	\$ 328	\$ -
Levy Adjustment to Capital Improvement	1,301	224	7	7	8
Ending Capital Improvement Balance June 30, 2024	\$ 84,784	\$ 1,725	\$ 337	\$ 335	\$ 8
DISTRICT STATISTICS					
Total Parcels	73	73	4	4	3
Total Assessable Parcels	70	73	4	4	3
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	70.00	73.00	4.00	4.00	3.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 612.32	\$ 80.34	\$ 68.79	\$ 68.79	\$ 119.77
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 679.56	\$ 80.34	\$ 68.79	\$ 68.79	\$ 119.77

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 04 Sub Area 5 Tract 1508-1 & Tract 1508-2 Riverbank	Zone 04 Sub Area 16 Tract 1508-3 Riverbank	Zone 04 Sub Area 27 Tract 1508-4 Riverbank	Zone 05 Sub Area 36A Tract 1895-1 River Oaks (Stonebrook)	Zone 05 Sub Area 36B Tract 1895-2 River Oaks (VY/VV Estates)
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 4,799	\$ 1,427	\$ 1,913	\$ 1,802	\$ 3,127
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 4,799	\$ 1,427	\$ 1,913	\$ 1,802	\$ 3,127
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 3,948	\$ 1,173	\$ 1,575	\$ 15,576	\$ 38,781
Annual Tree Maintenance Expenses	327	97	130	932	1,813
Annual Landscape Water Expenses	830	260	295	9,335	17,880
Annual Landscape Irrigation Operation & Maintenance - Electrical	325	100	130	250	295
Annual Landscape Lighting Operation & Maintenance - Electrical	289	89	116	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 5,719	\$ 1,719	\$ 2,246	\$ 26,094	\$ 58,769
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 10,518	\$ 3,146	\$ 4,159	\$ 27,896	\$ 61,895
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 240	\$ 71	\$ 96	\$ 90	\$ 156
Landscape Rehab Funding Collection	153	46	60	755	1,709
Tree Rehab Funding Collection	311	93	124	-	484
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 704	\$ 210	\$ 280	\$ 845	\$ 2,349
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 704	\$ 210	\$ 280	\$ 845	\$ 2,349
TOTAL DIRECT ANNUAL FUNDING	\$ 11,222	\$ 3,356	\$ 4,439	\$ 28,741	\$ 64,244
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (480)	\$ (143)	\$ (191)	\$ (180)	\$ (313)
Landscape General Benefit — City Funded	(956)	(284)	(381)	(462)	(889)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (1,436)	\$ (427)	\$ (573)	\$ (642)	\$ (1,201)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 9,786	\$ 2,929	\$ 3,866	\$ 28,099	\$ 63,043
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 8,109	\$ 2,392	\$ 3,170	\$ 2,974	\$ 15,474
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 8,109	\$ 2,392	\$ 3,170	\$ 2,974	\$ 15,474
ADMINISTRATION					
Total Annual District Administration	\$ 787	\$ 233	\$ 411	\$ 2,257	\$ 4,875
County Administration Fee	296	88	118	98	168
TOTAL ANNUAL ADMINISTRATION	\$ 1,083	\$ 321	\$ 529	\$ 2,355	\$ 5,043
TOTAL INCIDENTAL EXPENSES	\$ 9,192	\$ 2,713	\$ 3,699	\$ 5,329	\$ 20,517
BALANCE TO LEVY	\$ 18,978	\$ 5,642	\$ 7,566	\$ 33,429	\$ 83,559
Reserve Balance July 1, 2023⁽¹⁾	\$ 2,435	\$ (2,695)	\$ 3,203	\$ 22,059	\$ 134,207
Transfer to Capital Improvement	(5,285)	-	(4,294)	(11,085)	(118,733)
Reserve Levy Adjustment	8,109	2,392	3,170	2,974	15,474
Ending Reserve Balance June 30, 2024	\$ 5,259	\$ (303)	\$ 2,080	\$ 13,948	\$ 30,948
Capital Improvement Balance	\$ 5,285	\$ -	\$ 4,294	\$ 11,085	\$ 118,733
Levy Adjustment to Capital Improvement	704	210	280	845	2,349
Ending Capital Improvement Balance June 30, 2024	\$ 5,990	\$ 210	\$ 4,574	\$ 11,930	\$ 121,081
DISTRICT STATISTICS					
Total Parcels	148	44	59	50	92
Total Assessable Parcels	148	44	59	49	84
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	148.00	44.00	59.00	49.00	84.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 128.23	\$ 128.23	\$ 128.23	\$ 682.22	\$ 994.76
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 128.24	\$ 128.24	\$ 128.24	\$ 682.22	\$ 1,189.24

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 05 Sub Area 36C Tract 2376 River Oaks (Wedgewood)	Zone 05 Sub Area 36D Tract 2376 River Oaks (Cottage/Classics)	Zone 05 Sub Area 36E Tract 2457-1 & Tract 2457-2 River Oaks (Traditions)	Zone 05 Sub Area 36F Tract 2457-3 & Tract 2887-1 River Oaks Community	Zone 05 Sub Area 36G Tract 2457-4 River Oaks
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 1,839	\$ 3,311	\$ 2,832	\$ 2,428	\$ 2,465
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 1,839	\$ 3,311	\$ 2,832	\$ 2,428	\$ 2,465
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 18,575	\$ 18,386	\$ 17,658	\$ 21,166	\$ 15,431
Annual Tree Maintenance Expenses	1,596	1,054	1,003	1,044	1,206
Annual Landscape Water Expenses	14,075	9,843	9,054	9,772	10,532
Annual Landscape Irrigation Operation & Maintenance - Electrical	295	295	285	295	295
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 34,541	\$ 29,578	\$ 28,000	\$ 32,278	\$ 27,464
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 36,380	\$ 32,888	\$ 30,832	\$ 34,705	\$ 29,928
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 92	\$ 166	\$ 142	\$ 121	\$ 123
Landscape Rehab Funding Collection	988	856	810	937	788
Tree Rehab Funding Collection	438	526	504	514	632
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 1,518	\$ 1,548	\$ 1,456	\$ 1,572	\$ 1,543
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 1,518	\$ 1,548	\$ 1,456	\$ 1,572	\$ 1,543
TOTAL DIRECT ANNUAL FUNDING	\$ 37,898	\$ 34,436	\$ 32,288	\$ 36,278	\$ 31,472
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (184)	\$ (331)	\$ (283)	\$ (243)	\$ (246)
Landscape General Benefit — City Funded	(756)	(551)	(514)	(545)	(600)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (940)	\$ (882)	\$ (798)	\$ (788)	\$ (846)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 36,958	\$ 33,554	\$ 31,491	\$ 35,490	\$ 30,625
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 2,429	\$ 10,159	\$ 5,114	\$ 7,950	\$ 930
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 2,429	\$ 10,159	\$ 5,114	\$ 7,950	\$ 930
ADMINISTRATION					
Total Annual District Administration	\$ 2,985	\$ 2,664	\$ 2,485	\$ 2,757	\$ 2,458
County Administration Fee	100	180	154	182	134
TOTAL ANNUAL ADMINISTRATION	\$ 3,085	\$ 2,844	\$ 2,639	\$ 2,939	\$ 2,592
TOTAL INCIDENTAL EXPENSES	\$ 5,514	\$ 13,002	\$ 7,753	\$ 10,889	\$ 3,522
BALANCE TO LEVY	\$ 42,472	\$ 46,556	\$ 39,244	\$ 46,379	\$ 34,147
Reserve Balance July 1, 2023⁽¹⁾	\$ 75,857	\$ 114,801	\$ 96,271	\$ 106,816	\$ 97,463
Transfer to Capital Improvement	(60,095)	(108,516)	(85,969)	(97,413)	(83,428)
Reserve Levy Adjustment	2,429	10,159	5,114	7,950	930
Ending Reserve Balance June 30, 2024	\$ 18,190	\$ 16,444	\$ 15,416	\$ 17,353	\$ 14,964
Capital Improvement Balance	\$ 60,095	\$ 108,516	\$ 85,969	\$ 97,413	\$ 83,428
Levy Adjustment to Capital Improvement	1,518	1,548	1,456	1,572	1,543
Ending Capital Improvement Balance June 30, 2024	\$ 61,613	\$ 110,064	\$ 87,425	\$ 98,986	\$ 84,971
DISTRICT STATISTICS					
Total Parcels	52	95	79	97	68
Total Assessable Parcels	50	90	77	91	67
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	50.00	90.00	77.00	91.00	67.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 849.44	\$ 517.29	\$ 509.66	\$ 509.66	\$ 509.66
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 849.45	\$ 849.45	\$ 509.67	\$ 509.67	\$ 509.67

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 06 Sub Area 12 Tract 2070	Zone 06 Sub Area 28 Tract 1718	Zone 06 Sub Area 29 PR 95-013	Zone 06 Sub Area 31 PR 94-128	Zone 06 Sub Area 42A Tract 2214-1
	Alder Creek	Rainbow Court		French	Orradre
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 509	\$ 509	\$ 85	\$ 85	\$ 237
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 509	\$ 509	\$ 85	\$ 85	\$ 237
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Tree Maintenance Expenses	-	-	-	-	-
Annual Landscape Water Expenses	-	-	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 509	\$ 509	\$ 85	\$ 85	\$ 237
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 25	\$ 25	\$ 4	\$ 4	\$ 12
Landscape Rehab Funding Collection	-	-	-	-	-
Tree Rehab Funding Collection	-	-	-	-	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 25	\$ 25	\$ 4	\$ 4	\$ 12
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 25	\$ 25	\$ 4	\$ 4	\$ 12
TOTAL DIRECT ANNUAL FUNDING	\$ 534	\$ 534	\$ 89	\$ 89	\$ 249
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (51)	\$ (51)	\$ (8)	\$ (8)	\$ (24)
Landscape General Benefit — City Funded	-	-	-	-	-
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (51)	\$ (51)	\$ (8)	\$ (8)	\$ (24)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 483	\$ 483	\$ 81	\$ 81	\$ 226
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 972	\$ 288	\$ 44	\$ 44	\$ 291
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 972	\$ 288	\$ 44	\$ 44	\$ 291
ADMINISTRATION					
Total Annual District Administration	\$ 51	\$ 51	\$ 8	\$ 8	\$ 24
County Administration Fee	192	26	8	8	36
TOTAL ANNUAL ADMINISTRATION	\$ 243	\$ 77	\$ 16	\$ 16	\$ 60
TOTAL INCIDENTAL EXPENSES	\$ 1,215	\$ 365	\$ 61	\$ 61	\$ 350
BALANCE TO LEVY	\$ 1,698	\$ 848	\$ 141	\$ 141	\$ 576
Reserve Balance July 1, 2023⁽¹⁾	\$ 382	\$ 48	\$ 38	\$ 746	\$ 1,664
Transfer to Capital Improvement	(1,100)	(81)	(40)	(748)	(1,837)
Reserve Levy Adjustment	972	288	44	44	291
Ending Reserve Balance June 30, 2024	\$ 254	\$ 254	\$ 42	\$ 42	\$ 119
Capital Improvement Balance	\$ 1,100	\$ 81	\$ 40	\$ 748	\$ 1,837
Levy Adjustment to Capital Improvement	25	25	4	4	12
Ending Capital Improvement Balance June 30, 2024	\$ 1,125	\$ 107	\$ 45	\$ 752	\$ 1,848
DISTRICT STATISTICS					
Total Parcels	96	13	4	4	18
Total Assessable Parcels	96	13	4	4	18
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	96.00	13.00	4.00	4.00	18.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 17.69	\$ 65.23	\$ 35.37	\$ 35.37	\$ 32.00
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 25.74	\$ 78.63	\$ 350.00	\$ 200.00	\$ 376.38

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 06	Zone 06	Zone 06	Zone 06	Zone 06
	Sub Area 42B	Sub Area 42C	Sub Area 42D	Sub Area 53	Sub Area 61
	Tract 2214-2	Tract 2214-3	Tract 2214-4	PR 91-045	Tract 2005
	Orradre	Orradre	Orradre	Larson	Dallons Drive
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 237	\$ 382	\$ 330	\$ 339	\$ 678
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 237	\$ 382	\$ 330	\$ 339	\$ 678
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Tree Maintenance Expenses	-	-	-	-	-
Annual Landscape Water Expenses	-	-	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 237	\$ 382	\$ 330	\$ 339	\$ 678
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 12	\$ 19	\$ 16	\$ 17	\$ 34
Landscape Rehab Funding Collection	-	-	-	-	-
Tree Rehab Funding Collection	-	-	-	-	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 12	\$ 19	\$ 16	\$ 17	\$ 34
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 12	\$ 19	\$ 16	\$ 17	\$ 34
TOTAL DIRECT ANNUAL FUNDING	\$ 249	\$ 402	\$ 346	\$ 356	\$ 712
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (24)	\$ (38)	\$ (33)	\$ (34)	\$ (68)
Landscape General Benefit — City Funded	-	-	-	-	-
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (24)	\$ (38)	\$ (33)	\$ (34)	\$ (68)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 226	\$ 363	\$ 313	\$ 322	\$ 644
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 231	\$ 469	\$ 404	\$ 85	\$ 186
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 231	\$ 469	\$ 404	\$ 85	\$ 186
ADMINISTRATION					
Total Annual District Administration	\$ 24	\$ 38	\$ 33	\$ 34	\$ 68
County Administration Fee	36	58	50	6	16
TOTAL ANNUAL ADMINISTRATION	\$ 60	\$ 96	\$ 83	\$ 40	\$ 84
TOTAL INCIDENTAL EXPENSES	\$ 291	\$ 565	\$ 487	\$ 125	\$ 269
BALANCE TO LEVY	\$ 517	\$ 928	\$ 800	\$ 447	\$ 914
Reserve Balance July 1, 2023⁽¹⁾	\$ 1,664	\$ 3,346	\$ 2,611	\$ 121	\$ 373
Transfer to Capital Improvement	(1,777)	(3,624)	(2,850)	(36)	(219)
Reserve Levy Adjustment	231	469	404	85	186
Ending Reserve Balance June 30, 2024	\$ 119	\$ 191	\$ 165	\$ 170	\$ 339
Capital Improvement Balance	\$ 1,777	\$ 3,624	\$ 2,850	\$ 36	\$ 219
Levy Adjustment to Capital Improvement	12	19	16	17	34
Ending Capital Improvement Balance June 30, 2024	\$ 1,789	\$ 3,643	\$ 2,867	\$ 53	\$ 253
DISTRICT STATISTICS					
Total Parcels	18	29	25	3	8
Total Assessable Parcels	18	29	25	3	8
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	18.00	29.00	25.00	3.00	8.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 28.70	\$ 32.00	\$ 32.00	\$ 148.91	\$ 114.21
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 376.38	\$ 376.38	\$ 376.38	\$ 1,731.25	\$ 1,191.61

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 06 Sub Area 77 Tract 2404	Zone 06 Sub Area 78 PR 01-141	Zone 06 Sub Area 79 PR 01-266	Zone 06 Sub Area 83 PR 97-226	Zone 06 Sub Area 84 PR 97-227
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 509	\$ 170	\$ 509	\$ 85	\$ 85
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 509	\$ 170	\$ 509	\$ 85	\$ 85
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Tree Maintenance Expenses	-	-	-	-	-
Annual Landscape Water Expenses	-	-	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 509	\$ 170	\$ 509	\$ 85	\$ 85
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 25	\$ 8	\$ 25	\$ 4	\$ 4
Landscape Rehab Funding Collection	-	-	-	-	-
Tree Rehab Funding Collection	-	-	-	-	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 25	\$ 8	\$ 25	\$ 4	\$ 4
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 25	\$ 8	\$ 25	\$ 4	\$ 4
TOTAL DIRECT ANNUAL FUNDING	\$ 534	\$ 178	\$ 534	\$ 89	\$ 89
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (51)	\$ (17)	\$ (51)	\$ (8)	\$ (8)
Landscape General Benefit — City Funded	-	-	-	-	-
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (51)	\$ (17)	\$ (51)	\$ (8)	\$ (8)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 483	\$ 161	\$ 483	\$ 81	\$ 81
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 459	\$ 46	\$ 127	\$ 34	\$ 34
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 459	\$ 46	\$ 127	\$ 34	\$ 34
ADMINISTRATION					
Total Annual District Administration	\$ 51	\$ 17	\$ 51	\$ 8	\$ 8
County Administration Fee	72	4	6	4	4
TOTAL ANNUAL ADMINISTRATION	\$ 123	\$ 21	\$ 57	\$ 12	\$ 12
TOTAL INCIDENTAL EXPENSES	\$ 582	\$ 67	\$ 184	\$ 46	\$ 46
BALANCE TO LEVY	\$ 1,065	\$ 228	\$ 667	\$ 127	\$ 127
Reserve Balance July 1, 2023⁽¹⁾	\$ 838	\$ 886	\$ 86	\$ 1,246	\$ 1,258
Transfer to Capital Improvement	(1,043)	(848)	-	(1,237)	(1,249)
Reserve Levy Adjustment	459	46	127	34	34
Ending Reserve Balance June 30, 2024	\$ 254	\$ 85	\$ 213	\$ 42	\$ 42
Capital Improvement Balance	\$ 1,043	\$ 848	\$ -	\$ 1,237	\$ 1,249
Levy Adjustment to Capital Improvement	25	8	25	4	4
Ending Capital Improvement Balance June 30, 2024	\$ 1,069	\$ 856	\$ 25	\$ 1,242	\$ 1,253
DISTRICT STATISTICS					
Total Parcels	37	2	3	2	2
Total Assessable Parcels	36	2	3	2	2
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	36.00	2.00	3.00	2.00	2.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 29.59	\$ 114.20	\$ 222.37	\$ 63.44	\$ 63.44
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 101.92	\$ 3,397.83	\$ 339.78	\$ 2,007.39	\$ 1,906.97

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 06 Sub Area 99 Tract 2521	Zone 06 Sub Area 100 PR 03-222	Zone 07A Sub Area 45A Tract 1771-1	Zone 07A Sub Area 45B Tract 1771-3	Zone 07A Sub Area 45C Tracts 1771-4
			Burke- Ellsworth	Burke- Ellsworth	Burke- Ellsworth
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 848	\$ 339	\$ 2,514	\$ 3,143	\$ 2,263
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 848	\$ 339	\$ 2,514	\$ 3,143	\$ 2,263
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ 15,102	\$ 18,866	\$ 11,466
Annual Tree Maintenance Expenses	-	-	3,500	5,000	4,500
Annual Landscape Water Expenses	-	-	5,907	7,383	5,316
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	180	225	160
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ -	\$ 24,689	\$ 31,474	\$ 21,442
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 848	\$ 339	\$ 27,203	\$ 34,617	\$ 23,705
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 42	\$ 17	\$ 126	\$ 157	\$ 113
Landscape Rehab Funding Collection	-	-	636	794	508
Tree Rehab Funding Collection	-	-	624	781	562
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 42	\$ 17	\$ 1,386	\$ 1,732	\$ 1,183
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 42	\$ 17	\$ 1,386	\$ 1,732	\$ 1,183
TOTAL DIRECT ANNUAL FUNDING	\$ 890	\$ 356	\$ 28,589	\$ 36,349	\$ 24,889
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (85)	\$ (34)	\$ (251)	\$ (314)	\$ (226)
Landscape General Benefit — City Funded	-	-	(1,192)	(1,490)	(1,073)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (85)	\$ (34)	\$ (1,443)	\$ (1,804)	\$ (1,299)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 805	\$ 322	\$ 27,145	\$ 34,545	\$ 23,589
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 221	\$ 93	\$ -	\$ -	\$ -
Operational Reserve (Transfer/Contribution)	-	-	(2,310)	(3,561)	(1,259)
TOTAL OPERATIONAL RESERVES	\$ 221	\$ 93	\$ (2,310)	\$ (3,561)	\$ (1,259)
ADMINISTRATION					
Total Annual District Administration	\$ 85	\$ 34	\$ 2,019	\$ 2,584	\$ 1,838
County Administration Fee	18	8	80	100	72
TOTAL ANNUAL ADMINISTRATION	\$ 103	\$ 42	\$ 2,099	\$ 2,684	\$ 1,910
TOTAL INCIDENTAL EXPENSES	\$ 324	\$ 135	\$ (211)	\$ (877)	\$ 651
BALANCE TO LEVY	\$ 1,129	\$ 457	\$ 26,934	\$ 33,668	\$ 24,241
Reserve Balance July 1, 2023⁽¹⁾	\$ 1,165	\$ 112	\$ 64,863	\$ 99,369	\$ 70,669
Transfer to Capital Improvement	(963)	(36)	(48,952)	(78,500)	(57,558)
Reserve Levy Adjustment	221	93	(2,310)	(3,561)	(1,259)
Ending Reserve Balance June 30, 2024	\$ 424	\$ 170	\$ 13,601	\$ 17,308	\$ 11,853
Capital Improvement Balance	\$ 963	\$ 36	\$ 48,952	\$ 78,500	\$ 57,558
Levy Adjustment to Capital Improvement	42	17	1,386	1,732	1,183
Ending Capital Improvement Balance June 30, 2024	\$ 1,005	\$ 53	\$ 50,338	\$ 80,232	\$ 58,741
DISTRICT STATISTICS					
Total Parcels	9	4	40	50	36
Total Assessable Parcels	9	4	40	50	36
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	9.00	4.00	40.00	50.00	36.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 125.49	\$ 114.21	\$ 673.36	\$ 673.36	\$ 673.36
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 655.35	\$ 245.75	\$ 673.37	\$ 673.37	\$ 673.37

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 07A Sub Area 45D Tract 1771-5 Burke- Ellsworth	Zone 07A Sub Area 45E Tract 1771-6 Burke- Ellsworth	Zone 07B Sub Area 21 Tract 1754-1 & Tract 1754-2 Eagle Creek	Zone 07C Sub Area 63 Tract 2351	Zone 09 Sub Area 52 (A-E) Tracts 2281-(1 to 5) Shadow Canyon
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 2,577	\$ 1,760	\$ 4,149	\$ 3,771	\$ 5,934
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 2,577	\$ 1,760	\$ 4,149	\$ 3,771	\$ 5,934
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 15,475	\$ 4,928	\$ 10,475	\$ 12,275	\$ 55,192
Annual Tree Maintenance Expenses	3,500	5,500	963	1,059	2,348
Annual Landscape Water Expenses	6,054	4,135	4,902	10,000	39,895
Annual Landscape Irrigation Operation & Maintenance - Electrical	185	125	115	155	965
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 25,214	\$ 14,688	\$ 16,454	\$ 23,489	\$ 98,400
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 27,791	\$ 16,448	\$ 20,603	\$ 27,261	\$ 104,334
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 129	\$ 88	\$ 207	\$ 189	\$ 297
Landscape Rehab Funding Collection	651	276	465	673	2,882
Tree Rehab Funding Collection	640	437	453	750	2,134
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 1,420	\$ 801	\$ 1,125	\$ 1,611	\$ 5,313
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 1,420	\$ 801	\$ 1,125	\$ 1,611	\$ 5,313
TOTAL DIRECT ANNUAL FUNDING	\$ 29,212	\$ 17,249	\$ 21,728	\$ 28,872	\$ 109,647
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (258)	\$ (176)	\$ (415)	\$ (377)	\$ (593)
Landscape General Benefit — City Funded	(1,222)	(834)	(1,503)	(1,439)	(3,350)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (1,479)	\$ (1,010)	\$ (1,918)	\$ (1,817)	\$ (3,943)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 27,732	\$ 16,239	\$ 19,810	\$ 27,056	\$ 105,704
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ -	\$ 1,141	\$ 7,332	\$ 4,428	\$ 7,927
Operational Reserve (Transfer/Contribution)	(2,267)	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ (2,267)	\$ 1,141	\$ 7,332	\$ 4,428	\$ 7,927
ADMINISTRATION					
Total Annual District Administration	\$ 2,060	\$ 1,418	\$ 1,576	\$ 2,901	\$ 9,438
County Administration Fee	82	56	132	120	300
TOTAL ANNUAL ADMINISTRATION	\$ 2,142	\$ 1,474	\$ 1,708	\$ 3,021	\$ 9,738
TOTAL INCIDENTAL EXPENSES	\$ (124)	\$ 2,615	\$ 9,040	\$ 7,448	\$ 17,665
BALANCE TO LEVY	\$ 27,608	\$ 18,854	\$ 28,850	\$ 34,504	\$ 123,369
Reserve Balance July 1, 2023⁽¹⁾	\$ 72,351	\$ 54,125	\$ 52,998	\$ 6,018	\$ 247,962
Transfer to Capital Improvement	(56,188)	(47,042)	(50,029)	-	(203,722)
Reserve Levy Adjustment	(2,267)	1,141	7,332	4,428	7,927
Ending Reserve Balance June 30, 2024	\$ 13,896	\$ 8,224	\$ 10,301	\$ 10,446	\$ 52,167
Capital Improvement Balance	\$ 56,188	\$ 47,042	\$ 50,029	\$ -	\$ 203,722
Levy Adjustment to Capital Improvement	1,420	801	1,125	1,611	5,313
Ending Capital Improvement Balance June 30, 2024	\$ 57,609	\$ 47,843	\$ 51,154	\$ 1,611	\$ 209,035
DISTRICT STATISTICS					
Total Parcels	41	28	66	60	151
Total Assessable Parcels	41	28	66	60	150
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	41.00	28.00	66.00	60.00	150.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 673.36	\$ 673.36	\$ 437.12	\$ 575.06	\$ 822.46
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 673.37	\$ 673.37	\$ 478.41	\$ 575.07	\$ 822.47

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 10A Sub Area 13 Tract 1886 Willhoit	Zone 10A Sub Area 67 Tract 2373	Zone 10B Sub Area 72A Tract 2350-I & II	Zone 10B Sub Area 72B Tract 2350-3	Zone 10B Sub Area 72C Tract 2350-4
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 4,578	\$ 2,374	\$ 3,851	\$ 3,343	\$ 2,761
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 4,578	\$ 2,374	\$ 3,851	\$ 3,343	\$ 2,761
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 6,636	\$ 8,791	\$ 50,683	\$ 56,303	\$ 50,308
Annual Tree Maintenance Expenses	401	595	2,788	1,500	500
Annual Landscape Water Expenses	5,027	5,027	20,872	21,586	17,836
Annual Landscape Irrigation Operation & Maintenance - Electrical	140	36	770	665	550
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 12,204	\$ 14,448	\$ 75,112	\$ 80,054	\$ 69,194
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 16,782	\$ 16,822	\$ 78,964	\$ 83,397	\$ 71,955
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 229	\$ 119	\$ 193	\$ 167	\$ 138
Landscape Rehab Funding Collection	354	416	2,170	2,357	2,061
Tree Rehab Funding Collection	363	172	1,751	-	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 946	\$ 707	\$ 4,113	\$ 2,524	\$ 2,199
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 946	\$ 707	\$ 4,113	\$ 2,524	\$ 2,199
TOTAL DIRECT ANNUAL FUNDING	\$ 17,728	\$ 17,529	\$ 83,077	\$ 85,921	\$ 74,154
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (458)	\$ (237)	\$ (385)	\$ (334)	\$ (276)
Landscape General Benefit — City Funded	(820)	(254)	(3,613)	(3,136)	(2,591)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (1,278)	\$ (491)	\$ (3,998)	\$ (3,470)	\$ (2,867)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 16,451	\$ 17,038	\$ 79,078	\$ 82,451	\$ 71,288
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 5,118	\$ 2,756	\$ 19,741	\$ -	\$ -
Operational Reserve (Transfer/Contribution)	-	-	-	(7,337)	(8,384)
TOTAL OPERATIONAL RESERVES	\$ 5,118	\$ 2,756	\$ 19,741	\$ (7,337)	\$ (8,384)
ADMINISTRATION					
Total Annual District Administration	\$ 1,297	\$ 1,226	\$ 7,291	\$ 7,760	\$ 6,746
County Administration Fee	162	42	106	92	76
TOTAL ANNUAL ADMINISTRATION	\$ 1,459	\$ 1,268	\$ 7,397	\$ 7,852	\$ 6,822
TOTAL INCIDENTAL EXPENSES	\$ 6,578	\$ 4,023	\$ 27,138	\$ 515	\$ (1,562)
BALANCE TO LEVY	\$ 23,028	\$ 21,061	\$ 106,216	\$ 82,966	\$ 69,725
Reserve Balance July 1, 2023⁽¹⁾	\$ 53,564	\$ 37,873	\$ 205,493	\$ 308,708	\$ 232,159
Transfer to Capital Improvement	(50,292)	(32,217)	(185,752)	(259,672)	(187,797)
Reserve Levy Adjustment	5,118	2,756	19,741	(7,337)	(8,384)
Ending Reserve Balance June 30, 2024	\$ 8,391	\$ 8,411	\$ 39,482	\$ 41,699	\$ 35,978
Capital Improvement Balance	\$ 50,292	\$ 32,217	\$ 185,752	\$ 259,672	\$ 187,797
Levy Adjustment to Capital Improvement	946	707	4,113	2,524	2,199
Ending Capital Improvement Balance June 30, 2024	\$ 51,238	\$ 32,924	\$ 189,865	\$ 262,196	\$ 189,996
DISTRICT STATISTICS					
Total Parcels	81	22	54	46	38
Total Assessable Parcels	81	21	53	46	38
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	81.00	21.00	53.00	46.00	38.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 284.30	\$ 1,002.91	\$ 2,004.08	\$ 1,803.60	\$ 1,834.88
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 284.30	\$ 1,189.24	\$ 2,553.46	\$ 2,548.37	\$ 2,148.87

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 10B Sub Area 72D Tract 2350-I & II	Zone 11 Sub Area 32 Tract 2223-1	Zone 11 Sub Area 38 PR 98-008	Zone 11 Sub Area 39 PR 98-009	Zone 11 Sub Area 48 Tract 2284
	(Gated)	Bella Vista	Arceiro	Arceiro	Harris
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 2,761	\$ 2,560	\$ 725	\$ 628	\$ 725
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 2,761	\$ 2,560	\$ 725	\$ 628	\$ 725
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 46,936	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863
Annual Tree Maintenance Expenses	300	8,000	1,000	1,000	2,000
Annual Landscape Water Expenses	8,211	-	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	230	233	18	16	18
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 55,677	\$ 10,096	\$ 2,881	\$ 2,879	\$ 3,881
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 58,438	\$ 12,657	\$ 3,606	\$ 3,507	\$ 4,606
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 138	\$ 128	\$ 36	\$ 31	\$ 36
Landscape Rehab Funding Collection	1,661	63	56	56	56
Tree Rehab Funding Collection	-	295	109	110	101
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 1,799	\$ 486	\$ 201	\$ 198	\$ 193
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 1,799	\$ 486	\$ 201	\$ 198	\$ 193
TOTAL DIRECT ANNUAL FUNDING	\$ 60,237	\$ 13,143	\$ 3,807	\$ 3,705	\$ 4,799
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (276)	\$ (256)	\$ (72)	\$ (63)	\$ (72)
Landscape General Benefit — City Funded	(1,500)	(650)	(201)	(184)	(195)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (1,776)	\$ (906)	\$ (273)	\$ (247)	\$ (268)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 58,462	\$ 12,237	\$ 3,534	\$ 3,458	\$ 4,531
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ -	\$ -	\$ -	\$ -	\$ -
Operational Reserve (Transfer/Contribution)	(8,664)	(246)	(583)	(485)	(369)
TOTAL OPERATIONAL RESERVES	\$ (8,664)	\$ (246)	\$ (583)	\$ (485)	\$ (369)
ADMINISTRATION					
Total Annual District Administration	\$ 5,307	\$ 1,153	\$ 255	\$ 245	\$ 354
County Administration Fee	76	106	30	26	30
TOTAL ANNUAL ADMINISTRATION	\$ 5,383	\$ 1,259	\$ 285	\$ 271	\$ 384
TOTAL INCIDENTAL EXPENSES	\$ (3,281)	\$ 1,013	\$ (298)	\$ (214)	\$ 15
BALANCE TO LEVY	\$ 55,180	\$ 13,250	\$ 3,236	\$ 3,244	\$ 4,547
Reserve Balance July 1, 2023⁽¹⁾	\$ 227,182	\$ 44,533	\$ 10,169	\$ 8,427	\$ 13,201
Transfer to Capital Improvement	(189,299)	(37,959)	(7,784)	(6,189)	(10,529)
Reserve Levy Adjustment	(8,664)	(246)	(583)	(485)	(369)
Ending Reserve Balance June 30, 2024	\$ 29,219	\$ 6,328	\$ 1,803	\$ 1,754	\$ 2,303
Capital Improvement Balance	\$ 189,299	\$ 37,959	\$ 7,784	\$ 6,189	\$ 10,529
Levy Adjustment to Capital Improvement	1,799	486	201	198	193
Ending Capital Improvement Balance June 30, 2024	\$ 191,098	\$ 38,445	\$ 7,985	\$ 6,386	\$ 10,722
DISTRICT STATISTICS					
Total Parcels	43	53	15	13	15
Total Assessable Parcels	38	53	15	13	15
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	38.00	53.00	15.00	13.00	15.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 1,452.11	\$ 250.00	\$ 215.74	\$ 249.51	\$ 303.11
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 2,553.46	\$ 250.00	\$ 215.74	\$ 249.51	\$ 303.12

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 11 Sub Area 57 Tract 2223-2 Bella Vista Estates	Zone 11 Sub Area 75 Tract 2296	Zone 11 Sub Area 76A Tract 2431	Zone 11 Sub Area 76B Tract 2430	Zone 12 Sub Area 3 Tract 1457
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 2,464	\$ 531	\$ 580	\$ 435	\$ 1,674
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 2,464	\$ 531	\$ 580	\$ 435	\$ 1,674
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 6,148	\$ 3,726	\$ 6,211	\$ 3,067	\$ 3,908
Annual Tree Maintenance Expenses	16,000	1,000	1,000	850	165
Annual Landscape Water Expenses	2,000	357	2,049	2,535	4,400
Annual Landscape Irrigation Operation & Maintenance - Electrical	475	128	128	128	130
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 24,623	\$ 5,211	\$ 9,388	\$ 6,580	\$ 8,603
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 27,087	\$ 5,743	\$ 9,967	\$ 7,015	\$ 10,277
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 123	\$ 27	\$ 29	\$ 22	\$ 84
Landscape Rehab Funding Collection	259	126	252	172	253
Tree Rehab Funding Collection	450	63	112	150	146
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 832	\$ 216	\$ 393	\$ 344	\$ 483
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 832	\$ 216	\$ 393	\$ 344	\$ 483
TOTAL DIRECT ANNUAL FUNDING	\$ 27,919	\$ 5,959	\$ 10,360	\$ 7,359	\$ 10,760
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (246)	\$ (53)	\$ (58)	\$ (43)	\$ (167)
Landscape General Benefit — City Funded	(773)	(141)	(191)	(113)	(262)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (1,019)	\$ (194)	\$ (249)	\$ (157)	\$ (429)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 26,900	\$ 5,765	\$ 10,111	\$ 7,202	\$ 10,331
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 6,415	\$ 952	\$ -	\$ 4,377	\$ 270
Operational Reserve (Transfer/Contribution)	-	-	(591)	-	-
TOTAL OPERATIONAL RESERVES	\$ 6,415	\$ 952	\$ (591)	\$ 4,377	\$ 270
ADMINISTRATION					
Total Annual District Administration	\$ 4,247	\$ 958	\$ 1,042	\$ 635	\$ 826
County Administration Fee	102	22	24	18	176
TOTAL ANNUAL ADMINISTRATION	\$ 4,349	\$ 980	\$ 1,066	\$ 653	\$ 1,002
TOTAL INCIDENTAL EXPENSES	\$ 10,764	\$ 1,933	\$ 474	\$ 5,030	\$ 1,273
BALANCE TO LEVY	\$ 37,664	\$ 7,697	\$ 10,585	\$ 12,232	\$ 11,604
Reserve Balance July 1, 2023⁽¹⁾	\$ 216,510	\$ 36,889	\$ 33,464	\$ 2,022	\$ 13,377
Transfer to Capital Improvement	(209,382)	(34,970)	(27,889)	(2,892)	(8,508)
Reserve Levy Adjustment	6,415	952	(591)	4,377	270
Ending Reserve Balance June 30, 2024	\$ 13,544	\$ 2,871	\$ 4,984	\$ 3,508	\$ 5,139
Capital Improvement Balance	\$ 209,382	\$ 34,970	\$ 27,889	\$ 2,892	\$ 8,508
Levy Adjustment to Capital Improvement	832	216	393	344	483
Ending Capital Improvement Balance June 30, 2024	\$ 210,213	\$ 35,186	\$ 28,281	\$ 3,236	\$ 8,991
DISTRICT STATISTICS					
Total Parcels	52	11	12	10	88
Total Assessable Parcels	51	11	12	9	88
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	51.00	11.00	12.00	9.00	88.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 738.51	\$ 699.75	\$ 882.12	\$ 1,359.12	\$ 131.86
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 1,106.50	\$ 1,189.24	\$ 1,189.24	\$ 1,359.13	\$ 131.87

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 12 Sub Area 54 Tract 1983 Koval	Zone 12 Sub Area 70A Tract 2254-1	Zone 12 Sub Area 70B Tract 2254-2	Zone 12 Sub Area 70C Tract 2254-3	Zone 12 Sub Area 89 Tract 2391
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 1,526	\$ 898	\$ 898	\$ 3,291	\$ 509
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 1,526	\$ 898	\$ 898	\$ 3,291	\$ 509
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 8,219	\$ 7,584	\$ 7,627	\$ 25,574	\$ 2,382
Annual Tree Maintenance Expenses	89	2,000	500	5,000	54
Annual Landscape Water Expenses	2,942	4,391	4,456	7,455	1,283
Annual Landscape Irrigation Operation & Maintenance - Electrical	70	95	95	175	30
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 11,320	\$ 14,070	\$ 12,678	\$ 38,204	\$ 3,749
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 12,846	\$ 14,968	\$ 13,576	\$ 41,495	\$ 4,258
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 76	\$ 45	\$ 45	\$ 165	\$ 25
Landscape Rehab Funding Collection	337	362	365	996	111
Tree Rehab Funding Collection	35	223	228	266	40
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 448	\$ 630	\$ 638	\$ 1,427	\$ 176
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 448	\$ 630	\$ 638	\$ 1,427	\$ 176
TOTAL DIRECT ANNUAL FUNDING	\$ 13,294	\$ 15,598	\$ 14,214	\$ 42,922	\$ 4,434
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (153)	\$ (90)	\$ (90)	\$ (329)	\$ (51)
Landscape General Benefit — City Funded	(141)	(220)	(224)	(376)	(56)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (294)	\$ (310)	\$ (314)	\$ (705)	\$ (106)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 13,001	\$ 15,288	\$ 13,900	\$ 42,217	\$ 4,327
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 3,212	\$ -	\$ 386	\$ 5,234	\$ 489
Operational Reserve (Transfer/Contribution)	-	(1,144)	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 3,212	\$ (1,144)	\$ 386	\$ 5,234	\$ 489
ADMINISTRATION					
Total Annual District Administration	\$ 946	\$ 1,116	\$ 974	\$ 3,477	\$ 296
County Administration Fee	52	30	30	110	16
TOTAL ANNUAL ADMINISTRATION	\$ 998	\$ 1,146	\$ 1,004	\$ 3,587	\$ 312
TOTAL INCIDENTAL EXPENSES	\$ 4,209	\$ 2	\$ 1,390	\$ 8,822	\$ 801
BALANCE TO LEVY	\$ 17,210	\$ 15,290	\$ 15,290	\$ 51,038	\$ 5,128
Reserve Balance July 1, 2023⁽¹⁾	\$ 18,596	\$ 24,709	\$ 13,102	\$ 105,096	\$ 6,446
Transfer to Capital Improvement	(15,385)	(16,081)	(6,700)	(89,583)	(4,806)
Reserve Levy Adjustment	3,212	(1,144)	386	5,234	489
Ending Reserve Balance June 30, 2024	\$ 6,423	\$ 7,484	\$ 6,788	\$ 20,748	\$ 2,129
Capital Improvement Balance	\$ 15,385	\$ 16,081	\$ 6,700	\$ 89,583	\$ 4,806
Levy Adjustment to Capital Improvement	448	630	638	1,427	176
Ending Capital Improvement Balance June 30, 2024	\$ 15,833	\$ 16,711	\$ 7,338	\$ 91,010	\$ 4,982
DISTRICT STATISTICS					
Total Parcels	26	15	15	57	8
Total Assessable Parcels	26	15	15	55	8
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	26.00	15.00	15.00	55.00	8.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 661.93	\$ 1,019.34	\$ 1,019.34	\$ 927.97	\$ 641.03
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 750.48	\$ 1,019.35	\$ 1,019.35	\$ 1,359.13	\$ 1,254.61

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 13A Sub Area 7 PM 47-22 & PM 48-74 Woodland Plaza I	Zone 13B Sub Area 22 PR 91-095 Woodland Plaza II	Zone 13C Sub Area 46 PR 98-038 Woodland Plaza III	Zone 14 Sub Area 8 Tract 1630 Trent	Zone 14 Sub Area 11 Tract 1723
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 650	\$ 2,188	\$ 543	\$ 1,356	\$ 678
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 650	\$ 2,188	\$ 543	\$ 1,356	\$ 678
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 4,928	\$ 14,757	\$ 8,100	\$ 120	\$ -
Annual Tree Maintenance Expenses	187	262	442	27	5
Annual Landscape Water Expenses	696	11,821	3,177	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	4	169	121	3,620	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	3,620	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 5,816	\$ 27,009	\$ 11,840	\$ 7,387	\$ 5
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 6,466	\$ 29,197	\$ 12,383	\$ 8,743	\$ 683
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 33	\$ 109	\$ 27	\$ 68	\$ 34
Landscape Rehab Funding Collection	169	802	342	112	-
Tree Rehab Funding Collection	109	159	425	-	25
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 310	\$ 1,071	\$ 794	\$ 180	\$ 59
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 310	\$ 1,071	\$ 794	\$ 180	\$ 59
TOTAL DIRECT ANNUAL FUNDING	\$ 6,776	\$ 30,268	\$ 13,177	\$ 8,923	\$ 742
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (65)	\$ (219)	\$ (54)	\$ (136)	\$ (68)
Landscape General Benefit — City Funded	(55)	(956)	(418)	(727)	(121)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (120)	\$ (1,174)	\$ (473)	\$ (863)	\$ (188)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 6,656	\$ 29,093	\$ 12,704	\$ 8,061	\$ 553
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 1,617	\$ -	\$ -	\$ -	\$ 1,023
Operational Reserve (Transfer/Contribution)	-	(304)	(559)	(347)	-
TOTAL OPERATIONAL RESERVES	\$ 1,617	\$ (304)	\$ (559)	\$ (347)	\$ 1,023
ADMINISTRATION					
Total Annual District Administration	\$ 393	\$ 2,234	\$ 905	\$ 507	\$ 77
County Administration Fee	14	26	58	72	32
TOTAL ANNUAL ADMINISTRATION	\$ 407	\$ 2,260	\$ 963	\$ 579	\$ 109
TOTAL INCIDENTAL EXPENSES	\$ 2,024	\$ 1,956	\$ 403	\$ 232	\$ 1,131
BALANCE TO LEVY	\$ 8,680	\$ 31,050	\$ 13,108	\$ 8,293	\$ 1,684
Reserve Balance July 1, 2023⁽¹⁾	\$ 14,970	\$ 108,318	\$ 34,952	\$ (241)	\$ (3,064)
Transfer to Capital Improvement	(13,353)	(93,416)	(28,202)	-	-
Reserve Levy Adjustment	1,617	(304)	(559)	(347)	1,023
Ending Reserve Balance June 30, 2024	\$ 3,233	\$ 14,598	\$ 6,191	\$ (588)	\$ (2,041)
Capital Improvement Balance	\$ 13,353	\$ 93,416	\$ 28,202	\$ -	\$ -
Levy Adjustment to Capital Improvement	310	1,071	794	180	59
Ending Capital Improvement Balance June 30, 2024	\$ 13,663	\$ 94,487	\$ 28,996	\$ 180	\$ 59
DISTRICT STATISTICS					
Total Parcels	7	13	31	36	16
Total Assessable Parcels	7	13	29	36	16
Total Assessed Acreage	12.78	42.99	9.94	0.00	0.00
Total Benefit Units	12.78	42.99	9.73	36.00	16.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 679.18	\$ 722.25	\$ 1,346.71	\$ 230.36	\$ 105.28
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 722.53	\$ 722.25	\$ 1,412.31	\$ 230.36	\$ 105.28

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 14 Sub Area 33 PR 97-167 Hwy 46 Part.	Zone 14 Sub Area 40 PR 93-087	Zone 14 Sub Area 41 PR 97-138 Pippen	Zone 14 Sub Area 43 Tract 1951	Zone 14 Sub Area 50 Tract 2311 Serenade
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 170	\$ 339	\$ 678	\$ 509	\$ 3,052
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 170	\$ 339	\$ 678	\$ 509	\$ 3,052
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 153	\$ 153	\$ -	\$ 120	\$ 129
Annual Tree Maintenance Expenses	3	71	1	22	285
Annual Landscape Water Expenses	-	-	-	-	750
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 156	\$ 224	\$ 1	\$ 142	\$ 1,164
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 325	\$ 563	\$ 680	\$ 651	\$ 4,216
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 8	\$ 17	\$ 34	\$ 25	\$ 153
Landscape Rehab Funding Collection	5	5	-	4	26
Tree Rehab Funding Collection	0	41	0	1	30
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 13	\$ 63	\$ 34	\$ 30	\$ 209
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 13	\$ 63	\$ 34	\$ 30	\$ 209
TOTAL DIRECT ANNUAL FUNDING	\$ 338	\$ 626	\$ 714	\$ 681	\$ 4,425
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (17)	\$ (34)	\$ (68)	\$ (51)	\$ (305)
Landscape General Benefit — City Funded	(73)	(27)	(34)	(564)	(7,322)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (90)	\$ (61)	\$ (102)	\$ (615)	\$ (7,627)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 248	\$ 565	\$ 611	\$ 66	\$ (3,202)
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 460	\$ 141	\$ 276	\$ 2,250	\$ 38,300
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 460	\$ 141	\$ 276	\$ 2,250	\$ 38,300
ADMINISTRATION					
Total Annual District Administration	\$ 25	\$ 49	\$ 68	\$ 61	\$ 345
County Administration Fee	8	8	10	22	144
TOTAL ANNUAL ADMINISTRATION	\$ 33	\$ 57	\$ 78	\$ 83	\$ 489
TOTAL INCIDENTAL EXPENSES	\$ 493	\$ 198	\$ 353	\$ 2,333	\$ 38,790
BALANCE TO LEVY	\$ 741	\$ 762	\$ 965	\$ 2,399	\$ 35,587
Reserve Balance July 1, 2023⁽¹⁾	\$ 2,512	\$ 773	\$ 1,309	\$ (5,237)	\$ (150,705)
Transfer to Capital Improvement	(2,810)	(632)	(1,245)	-	-
Reserve Levy Adjustment	460	141	276	2,250	38,300
Ending Reserve Balance June 30, 2024	\$ 163	\$ 282	\$ 340	\$ (2,987)	\$ (112,404)
Capital Improvement Balance	\$ 2,810	\$ 632	\$ 1,245	\$ -	\$ -
Levy Adjustment to Capital Improvement	13	63	34	30	209
Ending Capital Improvement Balance June 30, 2024	\$ 2,823	\$ 695	\$ 1,279	\$ 30	\$ 209
DISTRICT STATISTICS					
Total Parcels	4	4	5	11	73
Total Assessable Parcels	4	4	5	11	72
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	4.00	4.00	5.00	11.00	72.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 185.32	\$ 190.58	\$ 192.99	\$ 218.08	\$ 494.27
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 770.06	\$ 325.00	\$ 328.12	\$ 300.00	\$ 528.71

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 15 Sub Area 10 Tract 2036 Granary	Zone 15 Sub Area 14 (Williams Brothers) Vons Shopping Center	Zone 15 Sub Area 23 PR 93-085 Tarr	Zone 15 Sub Area 34 PD 95-009 Target Center	Zone 15 Sub Area 35 CUP 95-018 TDC Conv.
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 339	\$ 1,356	\$ 848	\$ 2,035	\$ 170
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 339	\$ 1,356	\$ 848	\$ 2,035	\$ 170
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Tree Maintenance Expenses	-	-	-	-	-
Annual Landscape Water Expenses	-	-	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	220	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ 220	\$ -	\$ -	\$ -
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 339	\$ 1,576	\$ 848	\$ 2,035	\$ 170
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 17	\$ 68	\$ 42	\$ 102	\$ 8
Landscape Rehab Funding Collection	-	7	-	-	-
Tree Rehab Funding Collection	-	-	-	-	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 17	\$ 74	\$ 42	\$ 102	\$ 8
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 17	\$ 74	\$ 42	\$ 102	\$ 8
TOTAL DIRECT ANNUAL FUNDING	\$ 356	\$ 1,651	\$ 890	\$ 2,136	\$ 178
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (34)	\$ (136)	\$ (85)	\$ (203)	\$ (17)
Landscape General Benefit — City Funded	-	-	-	-	-
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (34)	\$ (136)	\$ (85)	\$ (203)	\$ (17)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 322	\$ 1,515	\$ 805	\$ 1,933	\$ 161
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 85	\$ 394	\$ 790	\$ 509	\$ 42
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 85	\$ 394	\$ 790	\$ 509	\$ 42
ADMINISTRATION					
Total Annual District Administration	\$ 34	\$ 157	\$ 85	\$ 203	\$ 17
County Administration Fee	12	12	38	22	4
TOTAL ANNUAL ADMINISTRATION	\$ 46	\$ 169	\$ 123	\$ 225	\$ 21
TOTAL INCIDENTAL EXPENSES	\$ 131	\$ 563	\$ 913	\$ 734	\$ 63
BALANCE TO LEVY	\$ 453	\$ 2,079	\$ 1,718	\$ 2,666	\$ 224
Reserve Balance July 1, 2023⁽¹⁾	\$ 219	\$ 936	\$ 3,177	\$ 768	\$ 133
Transfer to Capital Improvement	(134)	(542)	(3,543)	(259)	(91)
Reserve Levy Adjustment	85	394	790	509	42
Ending Reserve Balance June 30, 2024	\$ 170	\$ 788	\$ 424	\$ 1,017	\$ 85
Capital Improvement Balance	\$ 134	\$ 542	\$ 3,543	\$ 259	\$ 91
Levy Adjustment to Capital Improvement	17	74	42	102	8
Ending Capital Improvement Balance June 30, 2024	\$ 151	\$ 617	\$ 3,586	\$ 361	\$ 99
DISTRICT STATISTICS					
Total Parcels	7	6	23	12	2
Total Assessable Parcels	6	6	19	11	2
Total Assessed Acreage	2.73	18.10	66.00	0.00	0.00
Total Benefit Units	2.73	18.10	66.00	11.00	2.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 165.84	\$ 114.83	\$ 26.03	\$ 242.41	\$ 112.19
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 273.56	\$ 119.82	\$ 60.28	\$ 499.90	\$ 249.40

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 15 Sub Area 62 PR 01-007 Golden Hill	Zone 15 Sub Area 66 PD 00-029	Zone 15 Sub Area 71 PR 01-263	Zone 15 Sub Area 92 PD 02-017	Zone 15 Sub Area 94 PD 02-003 East Village
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 170	\$ 509	\$ 170	\$ 678	\$ 1,187
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 170	\$ 509	\$ 170	\$ 678	\$ 1,187
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Tree Maintenance Expenses	-	-	-	-	-
Annual Landscape Water Expenses	-	-	-	-	-
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	-	-	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 170	\$ 509	\$ 170	\$ 678	\$ 1,187
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 8	\$ 25	\$ 8	\$ 34	\$ 59
Landscape Rehab Funding Collection	-	-	-	-	-
Tree Rehab Funding Collection	-	-	-	-	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 8	\$ 25	\$ 8	\$ 34	\$ 59
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 8	\$ 25	\$ 8	\$ 34	\$ 59
TOTAL DIRECT ANNUAL FUNDING	\$ 178	\$ 534	\$ 178	\$ 712	\$ 1,246
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (17)	\$ (51)	\$ (17)	\$ (68)	\$ (119)
Landscape General Benefit — City Funded	-	-	-	-	-
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (17)	\$ (51)	\$ (17)	\$ (68)	\$ (119)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 161	\$ 483	\$ 161	\$ 644	\$ 1,128
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 46	\$ 127	\$ 46	\$ 175	\$ 297
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 46	\$ 127	\$ 46	\$ 175	\$ 297
ADMINISTRATION					
Total Annual District Administration	\$ 17	\$ 51	\$ 17	\$ 68	\$ 118
County Administration Fee	4	2	4	14	14
TOTAL ANNUAL ADMINISTRATION	\$ 21	\$ 53	\$ 21	\$ 82	\$ 132
TOTAL INCIDENTAL EXPENSES	\$ 67	\$ 180	\$ 67	\$ 257	\$ 429
BALANCE TO LEVY	\$ 228	\$ 663	\$ 228	\$ 901	\$ 1,557
Reserve Balance July 1, 2023⁽¹⁾	\$ 90	\$ (94)	\$ 90	\$ 300	\$ 878
Transfer to Capital Improvement	(52)	-	(52)	(136)	(581)
Reserve Levy Adjustment	46	127	46	175	297
Ending Reserve Balance June 30, 2024	\$ 85	\$ 33	\$ 85	\$ 339	\$ 593
Capital Improvement Balance	\$ 52	\$ -	\$ 52	\$ 136	\$ 581
Levy Adjustment to Capital Improvement	8	25	8	34	59
Ending Capital Improvement Balance June 30, 2024	\$ 60	\$ 25	\$ 60	\$ 170	\$ 640
DISTRICT STATISTICS					
Total Parcels	2	1	2	7	8
Total Assessable Parcels	2	1	2	7	7
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	2.00	1.00	2.00	7.00	7.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 114.21	\$ 663.12	\$ 114.21	\$ 128.71	\$ 222.37
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 519.37	\$ 698.06	\$ 425.57	\$ 2,007.39	\$ 737.27

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	Zone 15 Sub Area 95 PD 95-009 Theater Drive (Petco)	Zone 15 Sub Area 97 PR 00-076	Zone 15 Sub Area 118 Tract 3016	SA-9 Sub Area 9 Tract 1942	SA-37 Sub Area 37 Tract 2269 & Tract 2778-1 & 2 Oakwood Orchard
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 339	\$ 170	\$ 1,017	\$ 509	\$ 3,391
Annual Traffic Signal Maintenance & Operation	-	-	1,576	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 339	\$ 170	\$ 2,593	\$ 509	\$ 3,391
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ -	\$ 1,422	\$ 2,421
Annual Tree Maintenance Expenses	-	-	-	111	1,720
Annual Landscape Water Expenses	-	-	-	584	1,000
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	-	125	160
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ -	\$ -	\$ -	\$ 2,241	\$ 5,301
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 339	\$ 170	\$ 2,593	\$ 2,750	\$ 8,692
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 17	\$ 8	\$ 130	\$ 25	\$ 170
Landscape Rehab Funding Collection	-	-	-	64	107
Tree Rehab Funding Collection	-	-	-	64	998
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 17	\$ 8	\$ 130	\$ 154	\$ 1,275
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 17	\$ 8	\$ 130	\$ 154	\$ 1,275
TOTAL DIRECT ANNUAL FUNDING	\$ 356	\$ 178	\$ 2,723	\$ 2,904	\$ 9,966
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (34)	\$ (17)	\$ (890)	\$ (51)	\$ (339)
Landscape General Benefit — City Funded	-	-	-	(50)	(678)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (34)	\$ (17)	\$ (890)	\$ (100)	\$ (1,017)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 322	\$ 161	\$ 1,833	\$ 2,803	\$ 8,949
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 85	\$ 57	\$ 648	\$ -	\$ 7,232
Operational Reserve (Transfer/Contribution)	-	-	-	(497)	-
TOTAL OPERATIONAL RESERVES	\$ 85	\$ 57	\$ 648	\$ (497)	\$ 7,232
ADMINISTRATION					
Total Annual District Administration	\$ 34	\$ 17	\$ 259	\$ 211	\$ 730
County Administration Fee	4	6	22	36	64
TOTAL ANNUAL ADMINISTRATION	\$ 38	\$ 23	\$ 281	\$ 247	\$ 794
TOTAL INCIDENTAL EXPENSES	\$ 123	\$ 80	\$ 929	\$ (250)	\$ 8,027
BALANCE TO LEVY	\$ 445	\$ 241	\$ 2,761	\$ 2,553	\$ 16,976
Reserve Balance July 1, 2023⁽¹⁾	\$ 1,451	\$ 527	\$ 20,010	\$ 7,983	\$ 35,086
Transfer to Capital Improvement	(1,366)	(500)	(19,361)	(6,111)	(37,972)
Reserve Levy Adjustment	85	57	648	(497)	7,232
Ending Reserve Balance June 30, 2024	\$ 170	\$ 85	\$ 1,296	\$ 1,375	\$ 4,346
Capital Improvement Balance	\$ 1,366	\$ 500	\$ 19,361	\$ 6,111	\$ 37,972
Levy Adjustment to Capital Improvement	17	8	130	154	1,275
Ending Capital Improvement Balance June 30, 2024	\$ 1,383	\$ 508	\$ 19,491	\$ 6,265	\$ 39,247
DISTRICT STATISTICS					
Total Parcels	2	3	11	18	40
Total Assessable Parcels	2	3	11	18	32
Total Assessed Acreage	0.00	0.00	24.90	0.00	0.00
Total Benefit Units	2.00	3.00	24.90	18.00	32.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 222.37	\$ 80.36	\$ 110.90	\$ 141.86	\$ 530.49
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 1,310.74	\$ 819.18	\$ 1,748.64	\$ 141.86	\$ 2,548.37

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	SA-44 Sub Area 44 Tract 2186 Viborg	SA-49 Sub Area 49 Tract 2276 Bonita Homes	SA-59 Sub Area 59 Tract 2352 Casa Blanca Court	SA-64 Sub Area 64 PR 01-186	SA-68 Sub Area 68 PD 01-003
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 163	\$ 2,882	\$ 509	\$ 339	\$ 509
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 163	\$ 2,882	\$ 509	\$ 339	\$ 509
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 3,453	\$ 20,329	\$ 4,967	\$ 2,500	\$ 7,275
Annual Tree Maintenance Expenses	81	2,020	131	110	142
Annual Landscape Water Expenses	480	14,667	1,500	1,534	2,146
Annual Landscape Irrigation Operation & Maintenance - Electrical	60	390	160	160	-
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 4,073	\$ 37,406	\$ 6,757	\$ 4,303	\$ 9,563
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 4,237	\$ 40,288	\$ 7,266	\$ 4,643	\$ 10,072
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 8	\$ 144	\$ 25	\$ 17	\$ 25
Landscape Rehab Funding Collection	120	1,062	199	126	283
Tree Rehab Funding Collection	23	1,153	-	100	73
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 151	\$ 2,359	\$ 224	\$ 243	\$ 381
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 151	\$ 2,359	\$ 224	\$ 243	\$ 381
TOTAL DIRECT ANNUAL FUNDING	\$ 4,388	\$ 42,647	\$ 7,490	\$ 4,885	\$ 10,453
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (16)	\$ (288)	\$ (51)	\$ (34)	\$ (51)
Landscape General Benefit — City Funded	(228)	(1,537)	(107)	(52)	(201)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (245)	\$ (1,825)	\$ (157)	\$ (86)	\$ (252)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 4,143	\$ 40,822	\$ 7,333	\$ 4,800	\$ 10,201
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 7	\$ 2,605	\$ 1,146	\$ 522	\$ -
Operational Reserve (Transfer/Contribution)	-	-	-	-	(1,207)
TOTAL OPERATIONAL RESERVES	\$ 7	\$ 2,605	\$ 1,146	\$ 522	\$ (1,207)
ADMINISTRATION					
Total Annual District Administration	\$ 259	\$ 2,961	\$ 501	\$ 107	\$ 662
County Administration Fee	24	142	20	8	6
TOTAL ANNUAL ADMINISTRATION	\$ 283	\$ 3,103	\$ 521	\$ 115	\$ 668
TOTAL INCIDENTAL EXPENSES	\$ 291	\$ 5,708	\$ 1,667	\$ 637	\$ (538)
BALANCE TO LEVY	\$ 4,433	\$ 46,530	\$ 9,000	\$ 5,436	\$ 9,663
Reserve Balance July 1, 2023⁽¹⁾	\$ 12,363	\$ 47,003	\$ 17,695	\$ 24	\$ 9,293
Transfer to Capital Improvement	(10,252)	(29,464)	(15,208)	-	(3,051)
Reserve Levy Adjustment	7	2,605	1,146	522	(1,207)
Ending Reserve Balance June 30, 2024	\$ 2,118	\$ 20,144	\$ 3,633	\$ 546	\$ 5,036
Capital Improvement Balance	\$ 10,252	\$ 29,464	\$ 15,208	\$ -	\$ 3,051
Levy Adjustment to Capital Improvement	151	2,359	224	243	381
Ending Capital Improvement Balance June 30, 2024	\$ 10,403	\$ 31,822	\$ 15,433	\$ 243	\$ 3,432
DISTRICT STATISTICS					
Total Parcels	12	71	10	4	4
Total Assessable Parcels	12	71	10	4	3
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	12.00	71.00	10.00	4.00	3.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 369.45	\$ 655.35	\$ 900.00	\$ 1,359.12	\$ 3,221.00
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 369.45	\$ 655.35	\$ 1,038.76	\$ 1,359.13	\$ 12,767.44

⁽¹⁾ Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	SA-73 Sub Area 73 PD 02-001	SA-74 Sub Area 74 Tract 2411	SA-81 Sub Area 81 Tract 2472	SA-86 Sub Area 86 PD 98-016	SA-88 Sub Area 88 Tract 2422
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 678	\$ 339	\$ 509	\$ 678	\$ 2,204
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 678	\$ 339	\$ 509	\$ 678	\$ 2,204
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ 5,029	\$ 2,483	\$ 2,511	\$ 7,170	\$ 8,995
Annual Tree Maintenance Expenses	189	63	72	250	501
Annual Landscape Water Expenses	1,431	947	500	2,426	6,154
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	160	125	-	125
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 6,649	\$ 3,653	\$ 3,208	\$ 9,846	\$ 15,776
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 7,328	\$ 3,992	\$ 3,717	\$ 10,525	\$ 17,980
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 34	\$ 17	\$ 25	\$ 34	\$ 110
Landscape Rehab Funding Collection	194	108	94	288	458
Tree Rehab Funding Collection	110	36	42	145	625
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 337	\$ 161	\$ 161	\$ 467	\$ 1,193
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 337	\$ 161	\$ 161	\$ 467	\$ 1,193
TOTAL DIRECT ANNUAL FUNDING	\$ 7,665	\$ 4,153	\$ 3,878	\$ 10,992	\$ 19,173
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (68)	\$ (34)	\$ (51)	\$ (68)	\$ (220)
Landscape General Benefit — City Funded	(81)	(31)	(33)	(110)	(2,940)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (148)	\$ (65)	\$ (84)	\$ (178)	\$ (3,161)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 7,517	\$ 4,089	\$ 3,794	\$ 10,814	\$ 16,012
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ -	\$ 998	\$ 929	\$ -	\$ 11,096
Operational Reserve (Transfer/Contribution)	(2,382)	-	-	(3,491)	-
TOTAL OPERATIONAL RESERVES	\$ (2,382)	\$ 998	\$ 929	\$ (3,491)	\$ 11,096
ADMINISTRATION					
Total Annual District Administration	\$ 504	\$ 264	\$ 258	\$ 723	\$ 2,289
County Administration Fee	2	24	46	2	44
TOTAL ANNUAL ADMINISTRATION	\$ 506	\$ 288	\$ 304	\$ 725	\$ 2,333
TOTAL INCIDENTAL EXPENSES	\$ (1,876)	\$ 1,286	\$ 1,233	\$ (2,766)	\$ 13,429
BALANCE TO LEVY	\$ 5,641	\$ 5,374	\$ 5,028	\$ 8,048	\$ 29,442
Reserve Balance July 1, 2023⁽¹⁾	\$ 21,696	\$ 11,426	\$ 18,644	\$ 29,532	\$ 31,713
Transfer to Capital Improvement	(15,650)	(10,427)	(17,714)	(20,779)	(33,819)
Reserve Levy Adjustment	(2,382)	998	929	(3,491)	11,096
Ending Reserve Balance June 30, 2024	\$ 3,664	\$ 1,996	\$ 1,858	\$ 5,262	\$ 8,990
Capital Improvement Balance	\$ 15,650	\$ 10,427	\$ 17,714	\$ 20,779	\$ 33,819
Levy Adjustment to Capital Improvement	337	161	161	467	1,193
Ending Capital Improvement Balance June 30, 2024	\$ 15,988	\$ 10,588	\$ 17,876	\$ 21,246	\$ 35,012
DISTRICT STATISTICS					
Total Parcels	1	12	23	1	23
Total Assessable Parcels	1	12	23	1	22
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	1.00	12.00	23.00	1.00	22.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 5,640.52	\$ 447.86	\$ 218.59	\$ 8,048.09	\$ 1,338.25
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 11,892.50	\$ 1,019.35	\$ 1,019.35	\$ 16,989.28	\$ 1,338.25

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	SA-93 Sub Area 93 PR 04-053	SA-96 Sub Area 96 PD 02-008 Jiffy Lube	SA-98 Sub Area 98 Tract 2593	SA-101 Sub Area 101 Tract 2611-1	SA-102 Sub Area 102 Tract 2676
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES					
ANNUAL LIGHTING EXPENSES					
Annual Street Lighting Maintenance & Operation	\$ 339	\$ 509	\$ 3,052	\$ 1,696	\$ 509
Annual Traffic Signal Maintenance & Operation	-	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 339	\$ 509	\$ 3,052	\$ 1,696	\$ 509
ANNUAL LANDSCAPING EXPENSES					
Annual Landscape Maintenance Expenses (Contract Services)	\$ -	\$ -	\$ 11,060	\$ 5,000	\$ 1,468
Annual Tree Maintenance Expenses	1	28	495	173	92
Annual Landscape Water Expenses	-	217	9,493	3,367	810
Annual Landscape Irrigation Operation & Maintenance - Electrical	-	-	242	160	160
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 1	\$ 245	\$ 21,290	\$ 8,700	\$ 2,530
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 340	\$ 754	\$ 24,342	\$ 10,396	\$ 3,039
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING					
REHABILITATION FUNDING (CIP RESERVES)					
Lighting Rehabilitation Funding Collection	\$ 17	\$ 25	\$ 153	\$ 85	\$ 25
Landscape Rehab Funding Collection	-	7	624	256	73
Tree Rehab Funding Collection	0	16	500	91	54
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 17	\$ 48	\$ 1,276	\$ 431	\$ 152
PLANNED CAPITAL IMPROVEMENT EXPENDITURES					
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 17	\$ 48	\$ 1,276	\$ 431	\$ 152
TOTAL DIRECT ANNUAL FUNDING	\$ 357	\$ 802	\$ 25,619	\$ 10,827	\$ 3,191
GENERAL BENEFIT EXPENSES					
Lighting General Benefit — City Funded	\$ (34)	\$ (51)	\$ (305)	\$ (170)	\$ (51)
Landscape General Benefit — City Funded	(8)	(9)	(213)	(544)	(42)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (42)	\$ (60)	\$ (518)	\$ (714)	\$ (93)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 315	\$ 742	\$ 25,100	\$ 10,113	\$ 3,098
OPERATIONAL RESERVE FUNDING					
Operational Reserves Collection	\$ 158	\$ 302	\$ 22,425	\$ 2,599	\$ 760
Operational Reserve (Transfer/Contribution)	-	-	-	-	-
TOTAL OPERATIONAL RESERVES	\$ 158	\$ 302	\$ 22,425	\$ 2,599	\$ 760
ADMINISTRATION					
Total Annual District Administration	\$ 34	\$ 75	\$ 1,926	\$ 700	\$ 225
County Administration Fee	8	2	110	78	22
TOTAL ANNUAL ADMINISTRATION	\$ 42	\$ 77	\$ 2,036	\$ 778	\$ 247
TOTAL INCIDENTAL EXPENSES	\$ 200	\$ 379	\$ 24,461	\$ 3,377	\$ 1,007
BALANCE TO LEVY	\$ 515	\$ 1,122	\$ 49,561	\$ 13,490	\$ 4,105
Reserve Balance July 1, 2023⁽¹⁾	\$ 1,940	\$ 2,201	\$ (161)	\$ 28,697	\$ 8,089
Transfer to Capital Improvement	(1,928)	(2,127)	(10,093)	(26,098)	(7,329)
Reserve Levy Adjustment	158	302	22,425	2,599	760
Ending Reserve Balance June 30, 2024	\$ 170	\$ 377	\$ 12,171	\$ 5,198	\$ 1,519
Capital Improvement Balance	\$ 1,928	\$ 2,127	\$ 10,093	\$ 26,098	\$ 7,329
Levy Adjustment to Capital Improvement	17	48	1,276	431	152
Ending Capital Improvement Balance June 30, 2024	\$ 1,945	\$ 2,175	\$ 11,369	\$ 26,529	\$ 7,481
DISTRICT STATISTICS					
Total Parcels	4	1	57	42	11
Total Assessable Parcels	4	1	55	39	11
Total Assessed Acreage	0.00	0.00	0.00	0.00	0.00
Total Benefit Units	4.00	1.00	55.00	39.00	11.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 128.84	\$ 1,121.84	\$ 901.11	\$ 345.91	\$ 373.18
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 327.68	\$ 6,553.69	\$ 901.11	\$ 1,310.74	\$ 1,966.09

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	SA-103 Sub Area 103 Tract 2594	SA-106 Sub Area 106 Tract 2529	SA-110 Sub Area 110 Tract 2775	SA-112 Sub Area 112 Tract 2609
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES				
ANNUAL LIGHTING EXPENSES				
Annual Street Lighting Maintenance & Operation	\$ 2,035	\$ 1,356	\$ 678	\$ 1,696
Annual Traffic Signal Maintenance & Operation	-	-	-	-
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 2,035	\$ 1,356	\$ 678	\$ 1,696
ANNUAL LANDSCAPING EXPENSES				
Annual Landscape Maintenance Expenses (Contract Services)	\$ 5,832	\$ 7,404	\$ 4,044	\$ 8,268
Annual Tree Maintenance Expenses	679	334	163	356
Annual Landscape Water Expenses	5,895	3,000	2,049	11,000
Annual Landscape Irrigation Operation & Maintenance - Electrical	160	160	160	160
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	-
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 12,566	\$ 10,898	\$ 6,415	\$ 19,785
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 14,601	\$ 12,255	\$ 7,094	\$ 21,480
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING				
REHABILITATION FUNDING (CIP RESERVES)				
Lighting Rehabilitation Funding Collection	\$ 102	\$ 68	\$ 34	\$ 85
Landscape Rehab Funding Collection	357	317	188	583
Tree Rehab Funding Collection	394	188	91	-
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 852	\$ 573	\$ 313	\$ 668
PLANNED CAPITAL IMPROVEMENT EXPENDITURES				
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 852	\$ 573	\$ 313	\$ 668
TOTAL DIRECT ANNUAL FUNDING	\$ 15,453	\$ 12,827	\$ 7,406	\$ 22,148
GENERAL BENEFIT EXPENSES				
Lighting General Benefit — City Funded	\$ (203)	\$ (136)	\$ (68)	\$ (170)
Landscape General Benefit — City Funded	(291)	(185)	(94)	(154)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (495)	\$ (321)	\$ (162)	\$ (324)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 14,958	\$ 12,506	\$ 7,244	\$ 21,824
OPERATIONAL RESERVE FUNDING				
Operational Reserves Collection	\$ 3,650	\$ 2,323	\$ 1,773	\$ -
Operational Reserve (Transfer/Contribution)	-	-	-	(1,460)
TOTAL OPERATIONAL RESERVES	\$ 3,650	\$ 2,323	\$ 1,773	\$ (1,460)
ADMINISTRATION				
Total Annual District Administration	\$ 1,125	\$ 886	\$ 498	\$ 1,634
County Administration Fee	82	42	34	40
TOTAL ANNUAL ADMINISTRATION	\$ 1,207	\$ 928	\$ 532	\$ 1,674
TOTAL INCIDENTAL EXPENSES	\$ 4,857	\$ 3,252	\$ 2,306	\$ 214
BALANCE TO LEVY	\$ 19,815	\$ 15,758	\$ 9,550	\$ 22,038
Reserve Balance July 1, 2023⁽¹⁾	\$ 64,790	\$ 24,020	\$ 15,407	\$ 16,730
Transfer to Capital Improvement	(61,139)	(20,216)	(13,633)	(1,990)
Reserve Levy Adjustment	3,650	2,323	1,773	(4,000)
Ending Reserve Balance June 30, 2024	\$ 7,300	\$ 6,127	\$ 3,547	\$ 10,740
Capital Improvement Balance	\$ 61,139	\$ 20,216	\$ 13,633	\$ 1,990
Levy Adjustment to Capital Improvement	852	573	313	668
Ending Capital Improvement Balance June 30, 2024	\$ 61,991	\$ 20,789	\$ 13,946	\$ 2,658
DISTRICT STATISTICS				
Total Parcels	42	23	17	25
Total Assessable Parcels	41	21	17	20
Total Assessed Acreage	0.00	0.00	0.00	0.00
Total Benefit Units	46.00	21.00	17.00	20.00
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 430.77	\$ 750.38	\$ 561.74	\$ 1,101.89
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 2,457.63	\$ 1,430.21	\$ 953.47	\$ 2,825.64

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

BUDGET ITEMS	SA-116 Sub Area 116 Tract 2782	SA-117 Sub Area 117 Airport	SA-119 Sub Area 119 Tract 3098	PROPOSED DISTRICT BUDGET TOTAL
DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES				
ANNUAL LIGHTING EXPENSES				
Annual Street Lighting Maintenance & Operation	\$ 678	\$ 7,215	\$ -	\$ 192,275
Annual Traffic Signal Maintenance & Operation	-	-	-	1,576
TOTAL ANNUAL LIGHTING MAINTENANCE AND OPERATION EXPENSES	\$ 678	\$ 7,215	\$ -	\$ 193,851
ANNUAL LANDSCAPING EXPENSES				
Annual Landscape Maintenance Expenses (Contract Services)	\$ 3,058	\$ 3,058	\$ -	\$ 950,125
Annual Tree Maintenance Expenses	132	3,000	-	166,522
Annual Landscape Water Expenses	3,176	3,500	-	475,859
Annual Landscape Irrigation Operation & Maintenance - Electrical	125	-	-	20,189
Annual Landscape Lighting Operation & Maintenance - Electrical	-	-	-	4,114
TOTAL ANNUAL LANDSCAPE MAINTENANCE AND OPERATION EXPENSES	\$ 6,491	\$ 9,558	\$ -	\$ 1,616,809
TOTAL DIRECT ANNUAL MAINTENANCE & OPERATING EXPENSES	\$ 7,169	\$ 16,773	\$ -	\$ 1,810,660
REHABILITATION AND CAPITAL IMPROVEMENT FUNDING				
REHABILITATION FUNDING (CIP RESERVES)				
Lighting Rehabilitation Funding Collection	\$ 34	\$ 361	\$ -	\$ 9,693
Landscape Rehab Funding Collection	191	197	-	43,385
Tree Rehab Funding Collection	64	150	-	26,136
TOTAL REHABILITATION FUNDING (CIP RESERVES)	\$ 289	\$ 707	\$ -	\$ 79,213
PLANNED CAPITAL IMPROVEMENT EXPENDITURES				
Lighting Improvements CIP Expenditures	\$ -	\$ -	\$ -	\$ -
Landscape Improvements CIP Expenditures	-	-	-	-
TOTAL PLANNED CAPITAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -
TOTAL REHABILITATION & CAPITAL IMPROVEMENT FUNDING	\$ 289	\$ 707	\$ -	\$ 79,213
TOTAL DIRECT ANNUAL FUNDING	\$ 7,457	\$ 17,481	\$ -	\$ 1,889,874
GENERAL BENEFIT EXPENSES				
Lighting General Benefit — City Funded	\$ (68)	\$ (722)	\$ -	\$ (20,016)
Landscape General Benefit — City Funded	(148)	(3,355)	-	(82,199)
TOTAL GENERAL BENEFIT — CITY FUNDED	\$ (216)	\$ (4,076)	\$ -	\$ (102,215)
TOTAL DIRECT ANNUAL SPECIAL BENEFIT EXPENSES	\$ 7,242	\$ 13,404	\$ -	\$ 1,787,659
OPERATIONAL RESERVE FUNDING				
Operational Reserves Collection	\$ -	\$ 4,193	\$ 3,352	\$ 339,127
Operational Reserve (Transfer/Contribution)	(9)	-	-	(49,330)
TOTAL OPERATIONAL RESERVES	\$ (9)	\$ 4,193	\$ 3,352	\$ 289,797
ADMINISTRATION				
Total Annual District Administration	\$ 542	\$ 160	\$ -	\$ 155,199
County Administration Fee	14	30	-	8,062
TOTAL ANNUAL ADMINISTRATION	\$ 556	\$ 190	\$ -	\$ 163,261
TOTAL INCIDENTAL EXPENSES	\$ 547	\$ 4,383	\$ 3,352	\$ 453,058
BALANCE TO LEVY	\$ 7,788	\$ 17,788	\$ 3,352	\$ 2,240,717
Reserve Balance July 1, 2023⁽¹⁾	\$ 29,119	\$ 2,806	\$ -	\$ 4,448,338
Transfer to Capital Improvement	(25,525)	-	(3,352)	(3,982,282)
Reserve Levy Adjustment	(9)	4,193	3,352	287,258
Ending Reserve Balance June 30, 2024	\$ 3,584	\$ 6,999	\$ -	\$ 753,313
Capital Improvement Balance	\$ 25,525	\$ -	\$ 3,352	\$ 3,982,282
Levy Adjustment to Capital Improvement	289	707	-	79,213
Ending Capital Improvement Balance June 30, 2024	\$ 25,814	\$ 707	\$ 3,352	\$ 4,061,496
DISTRICT STATISTICS				
Total Parcels	7	16	9	4,124
Total Assessable Parcels	7	15	9	4,040
Total Assessed Acreage	0.00	28.55	3.13	209.12
Total Benefit Units	7.00	28.55	9.00	4,144,783
Proposed Calculated Annual Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 1,112.64	\$ 623.04	\$ 372.41	
Proposed Maximum Assessment Rate per EBU for Fiscal Year 2023/2024	\$ 1,235.23	\$ 2,969.72	\$ 1,562.20	

⁽¹⁾Reserve balance is currently under audit. Balance may not reflect the current amount.

Subtotals and totals may not foot and total Balance to Levy differs slightly from assessment roll due to rounding.

V. DISTRICT BOUNDARY DIAGRAMS

The boundary diagrams for the District have been updated to include changes in Zone Sub-Areas and Stand-Alone Sub-Areas identified by the District. All other Zone Sub-Areas and Stand-Alone Sub-Areas not changed has previously been submitted to the City Clerk in the format required under the Act and, by reference are hereby made part of this Report. The boundary diagrams are available for inspection at the office of the City Clerk during normal business hours. The following diagrams provides an overview of the District, identifying the various Zones and Sub-Areas.

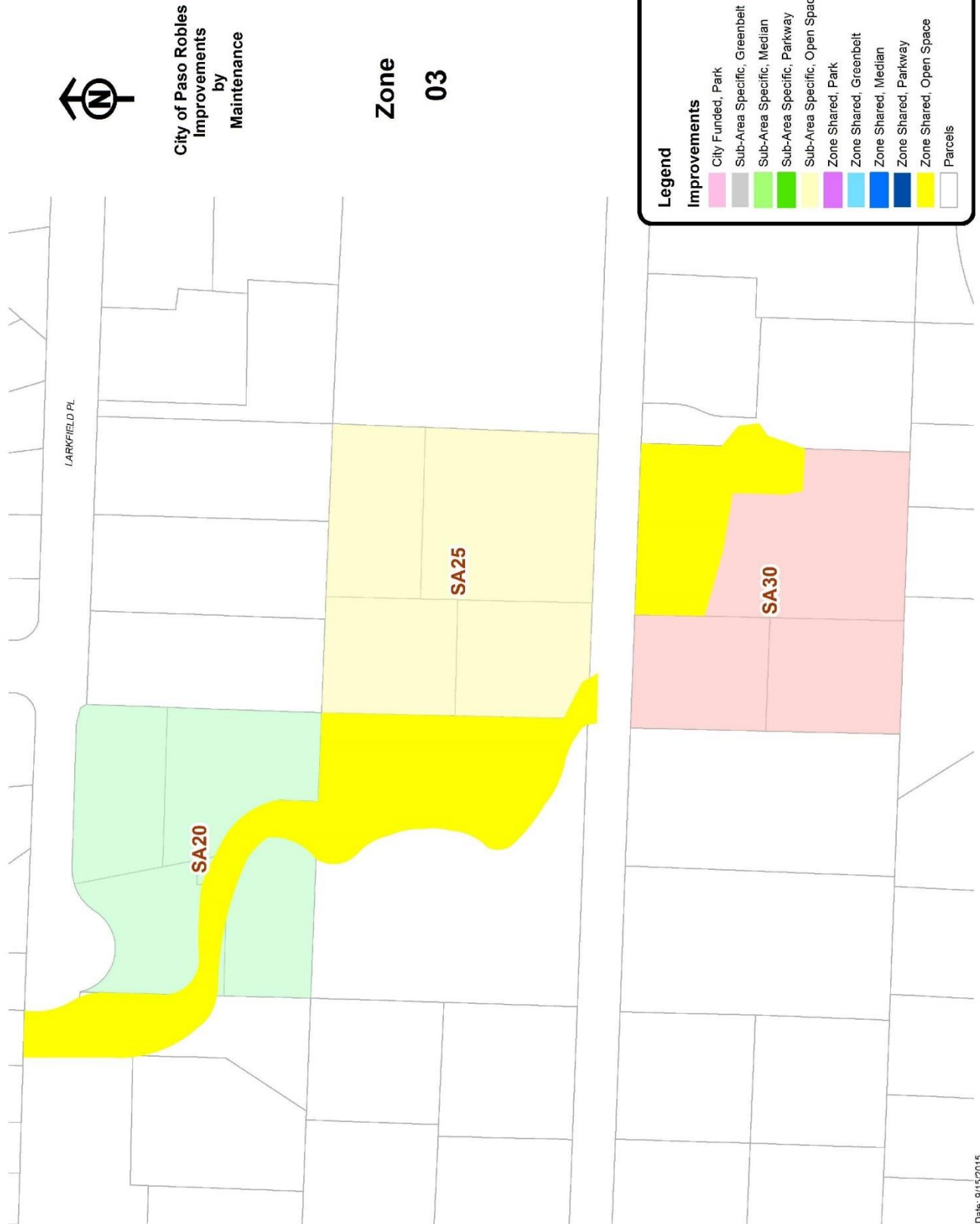


City of Paso Robles
Improvements
by
Maintenance

Zone
02



Date: 9/15/2015

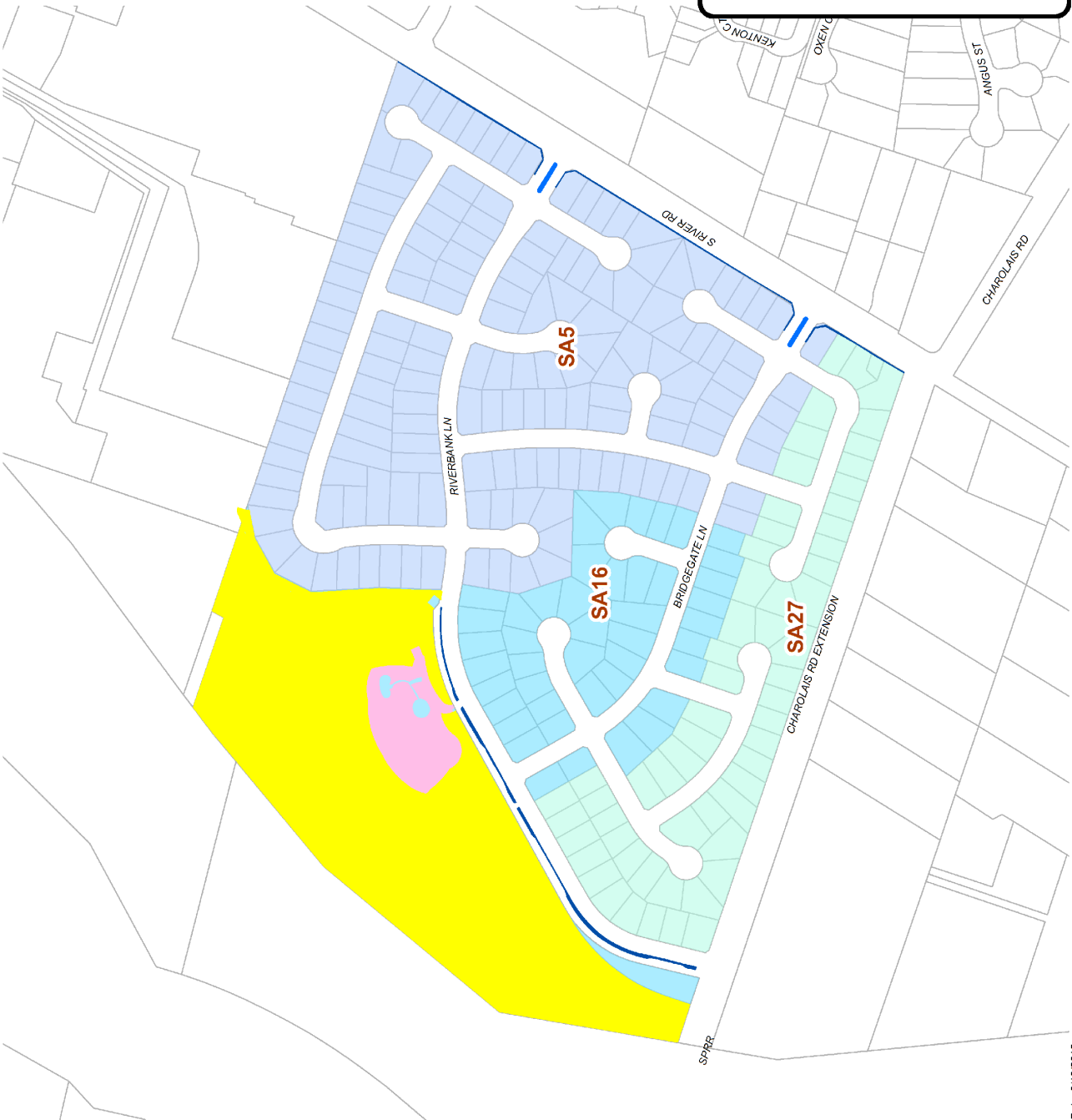




City of Paso Robles
Improvements
by
Maintenance

Zone
04

Legend	
Improvements	
	City Funded, Park
	Sub-Area Specific, Greenbelt
	Sub-Area Specific, Median
	Sub-Area Specific, Parkway
	Sub-Area Specific, Open Space
	Zone Shared, Park
	Zone Shared, Greenbelt
	Zone Shared, Median
	Zone Shared, Parkway
	Zone Shared, Open Space
	Parcels



Date: 9/18/2015



City of Paso Robles
Improvements
by
Maintenance

Zone
05

Legend

Improvements

City Funded, Park

Sub-Area Specific, Greenbelt

Sub-Area Specific, Median

Sub-Area Specific, Parkway

Sub-Area Specific, Open Space

Zone Shared, Park

Zone Shared, Greenbelt

Zone Shared, Median

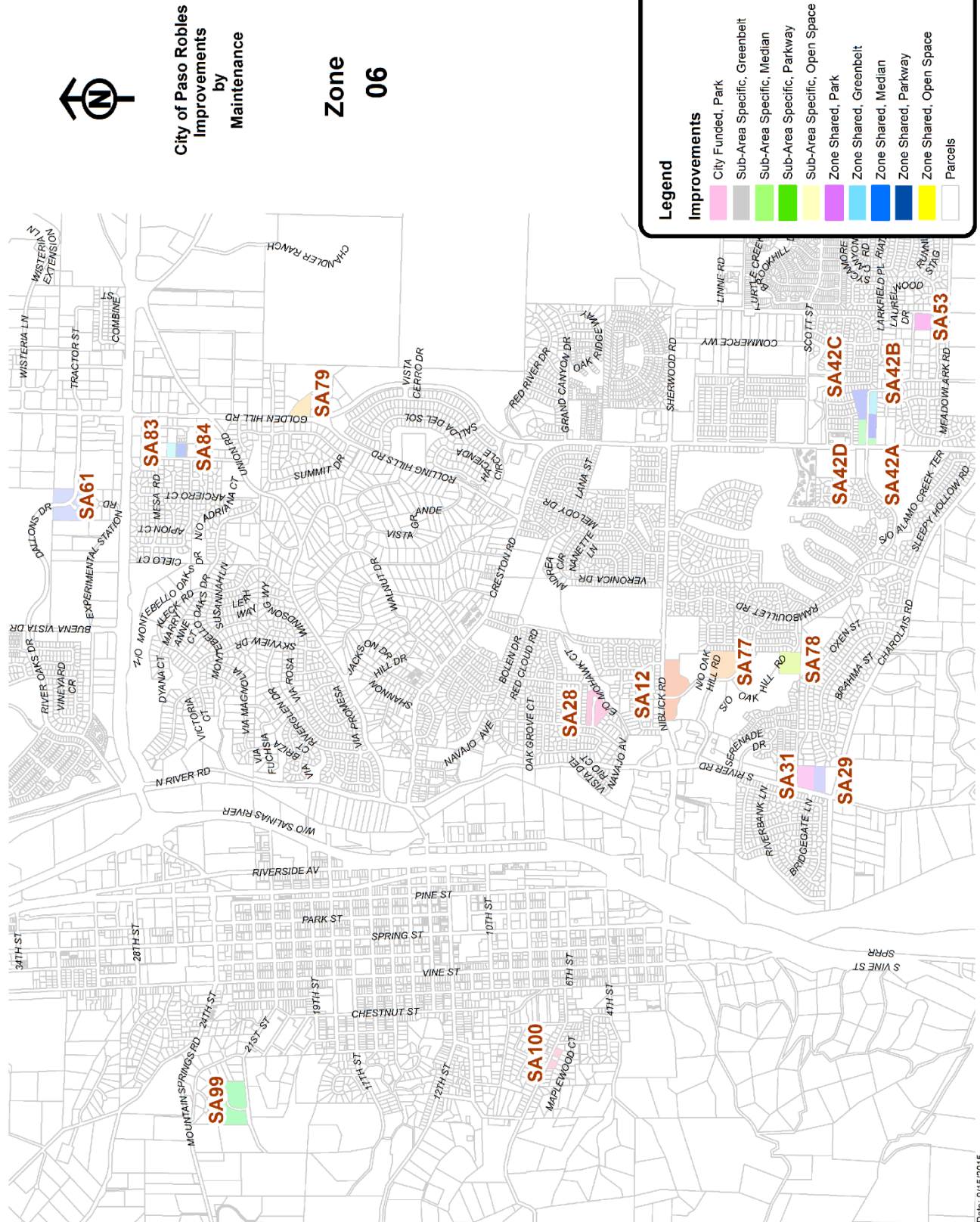
Zone Shared, Parkway

Zone Shared, Open Space

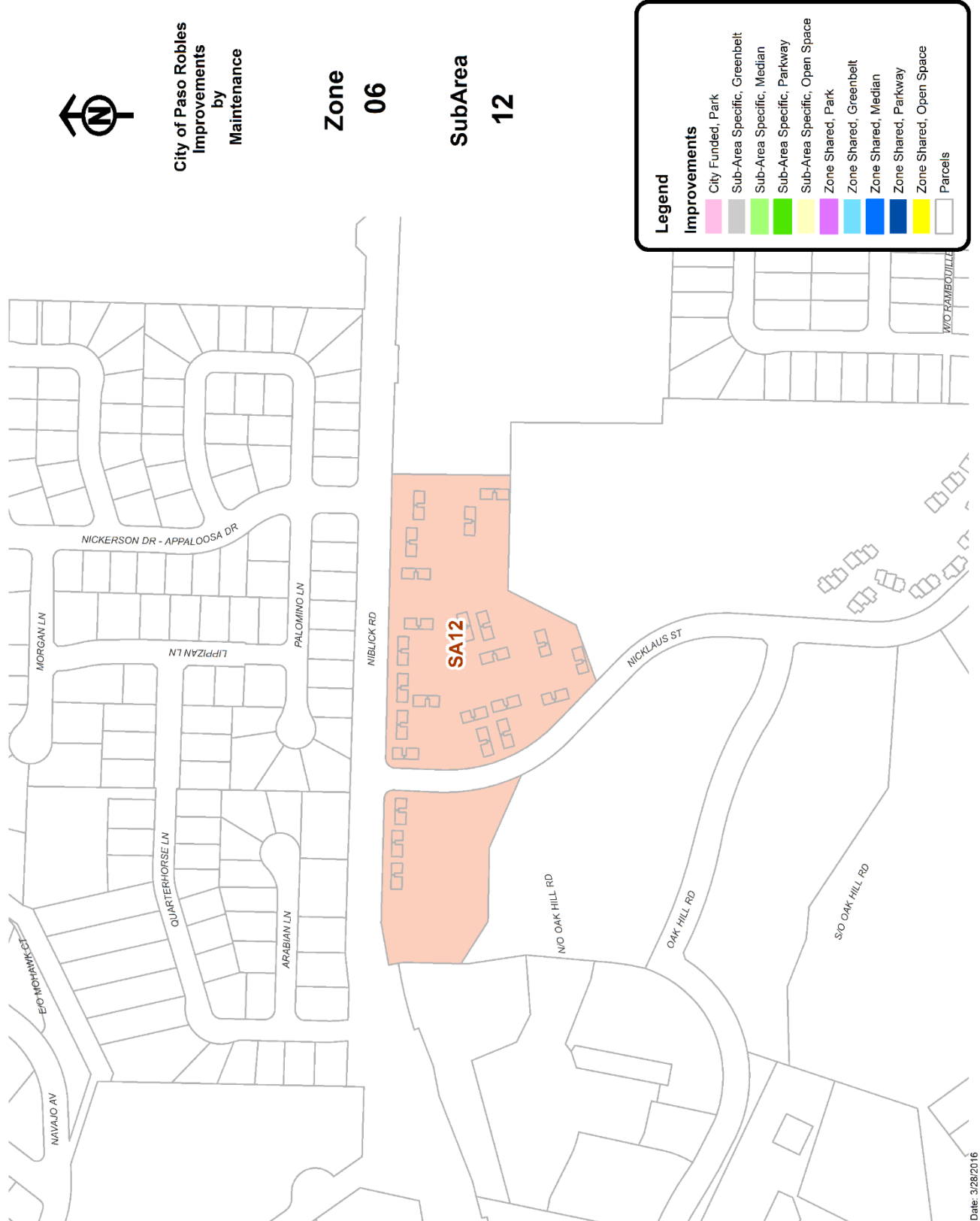
Parcels

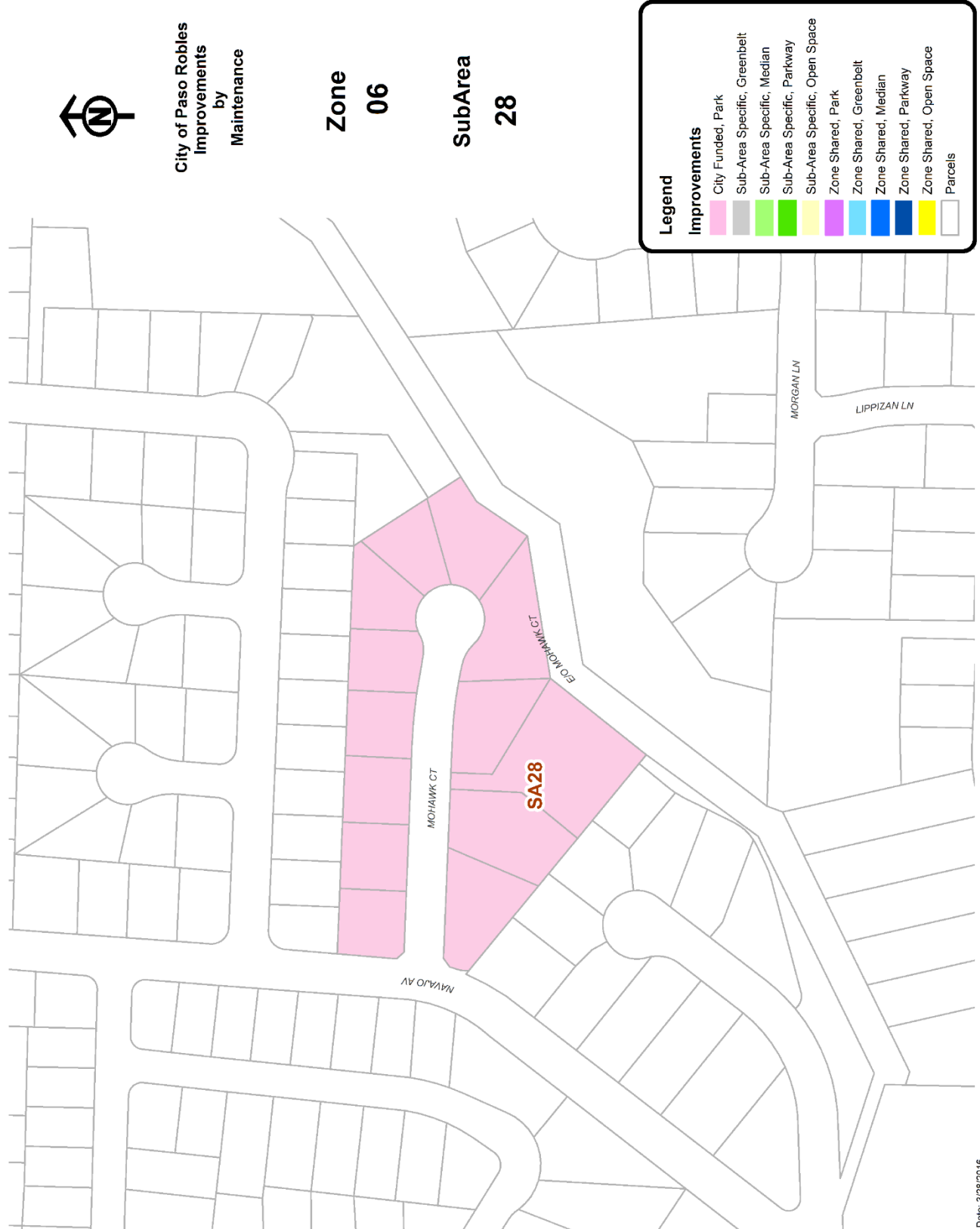


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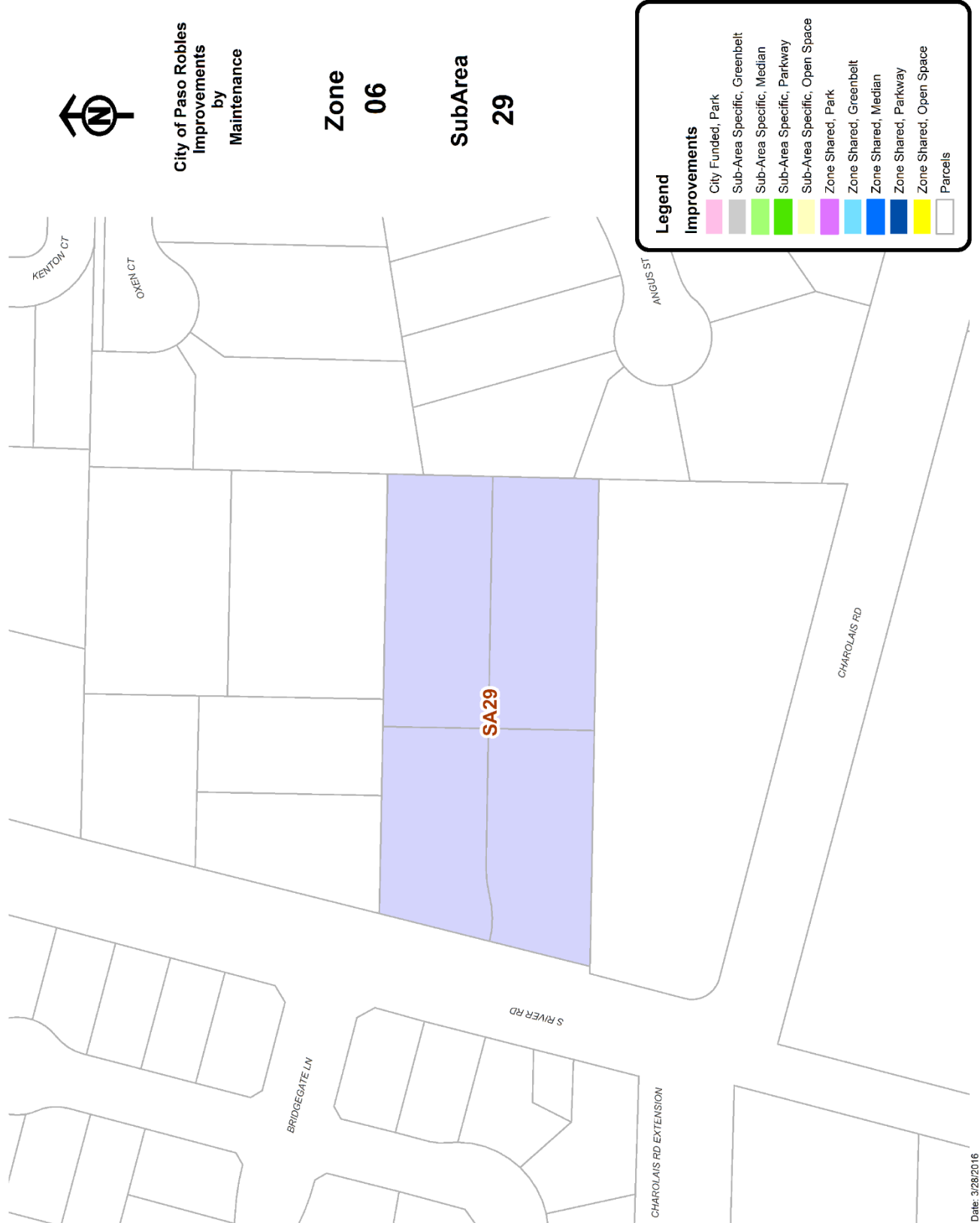


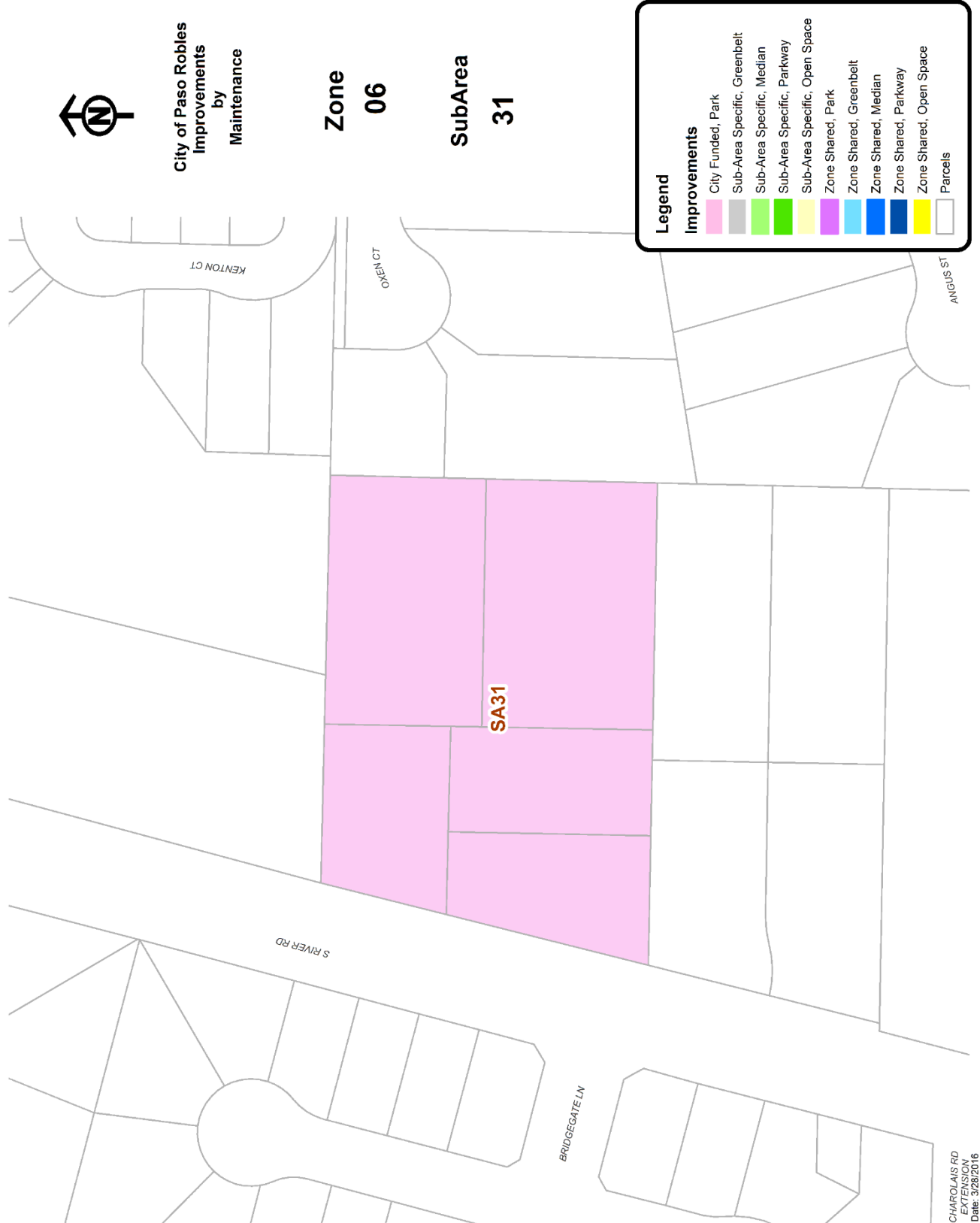
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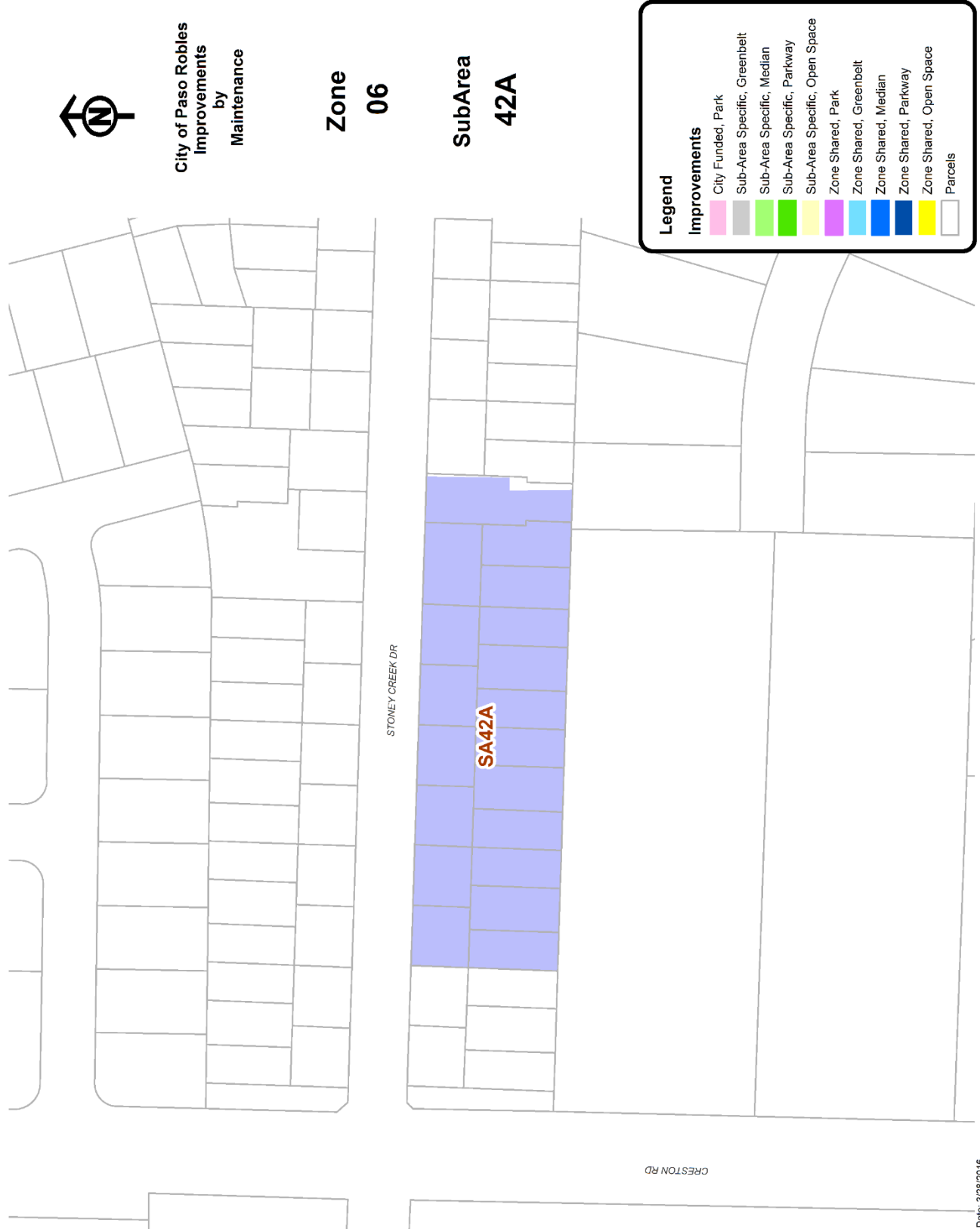




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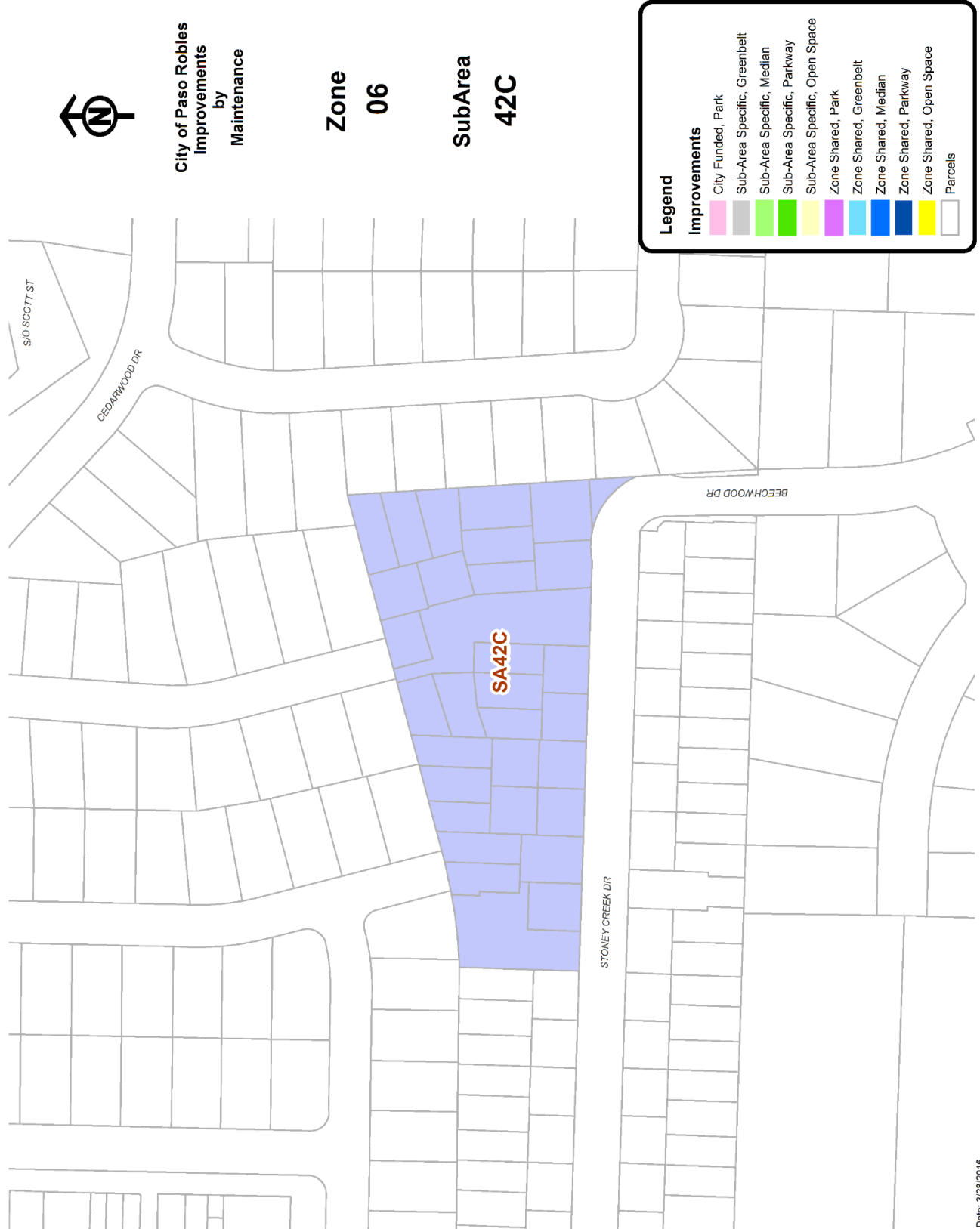








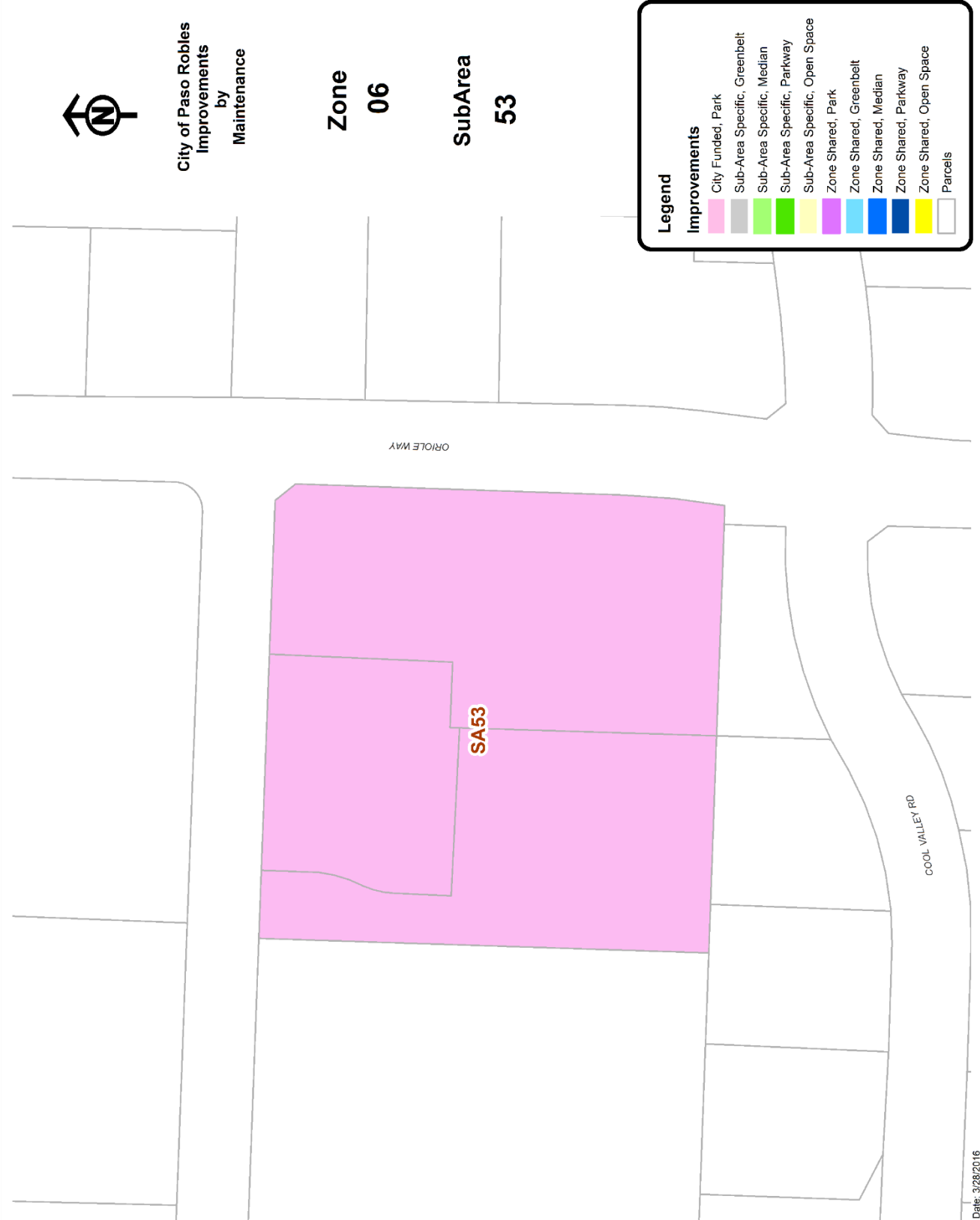
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Date: 3/28/2016



Date: 3/28/2016

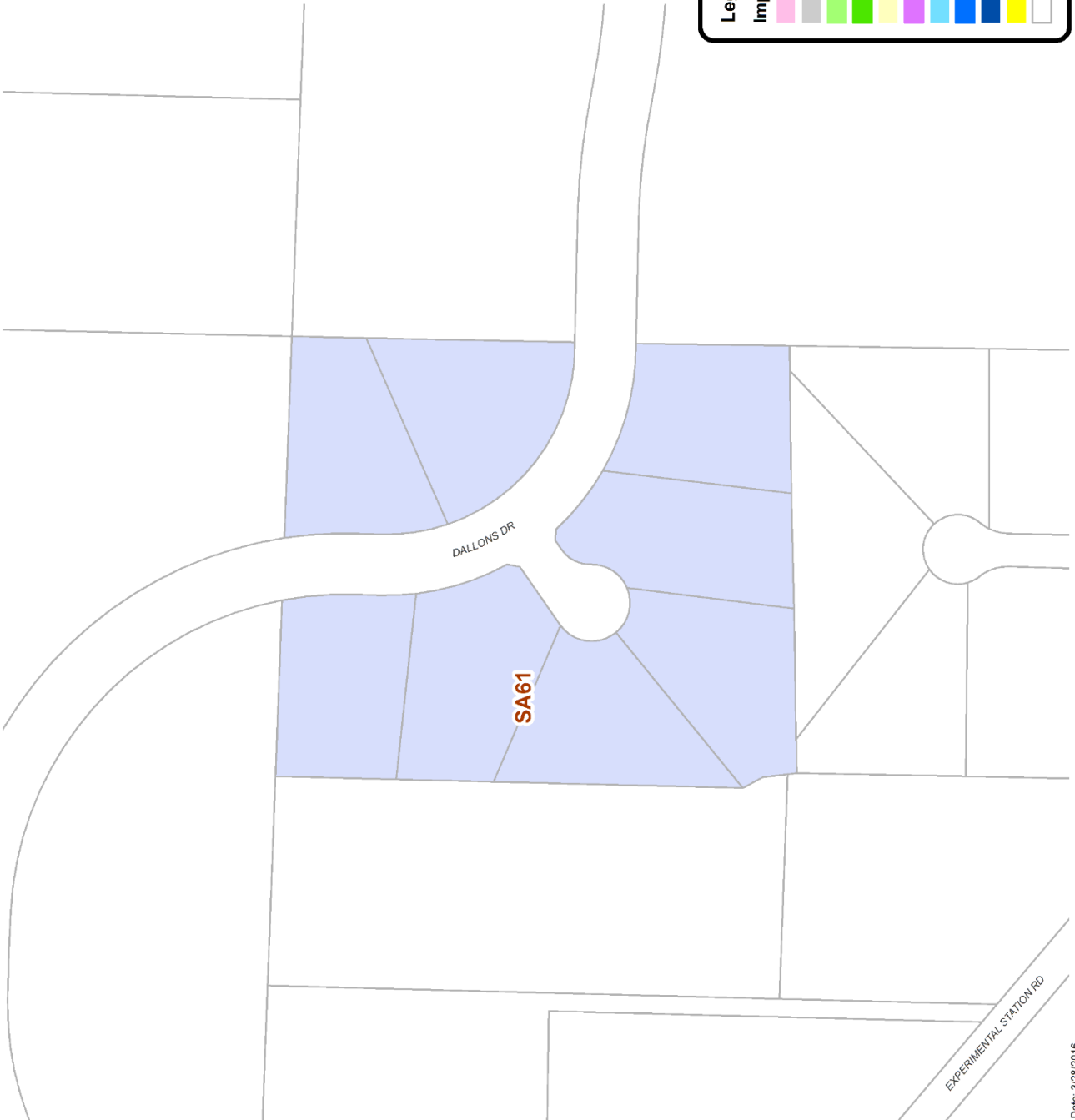




City of Paso Robles
Improvements
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Maintenance

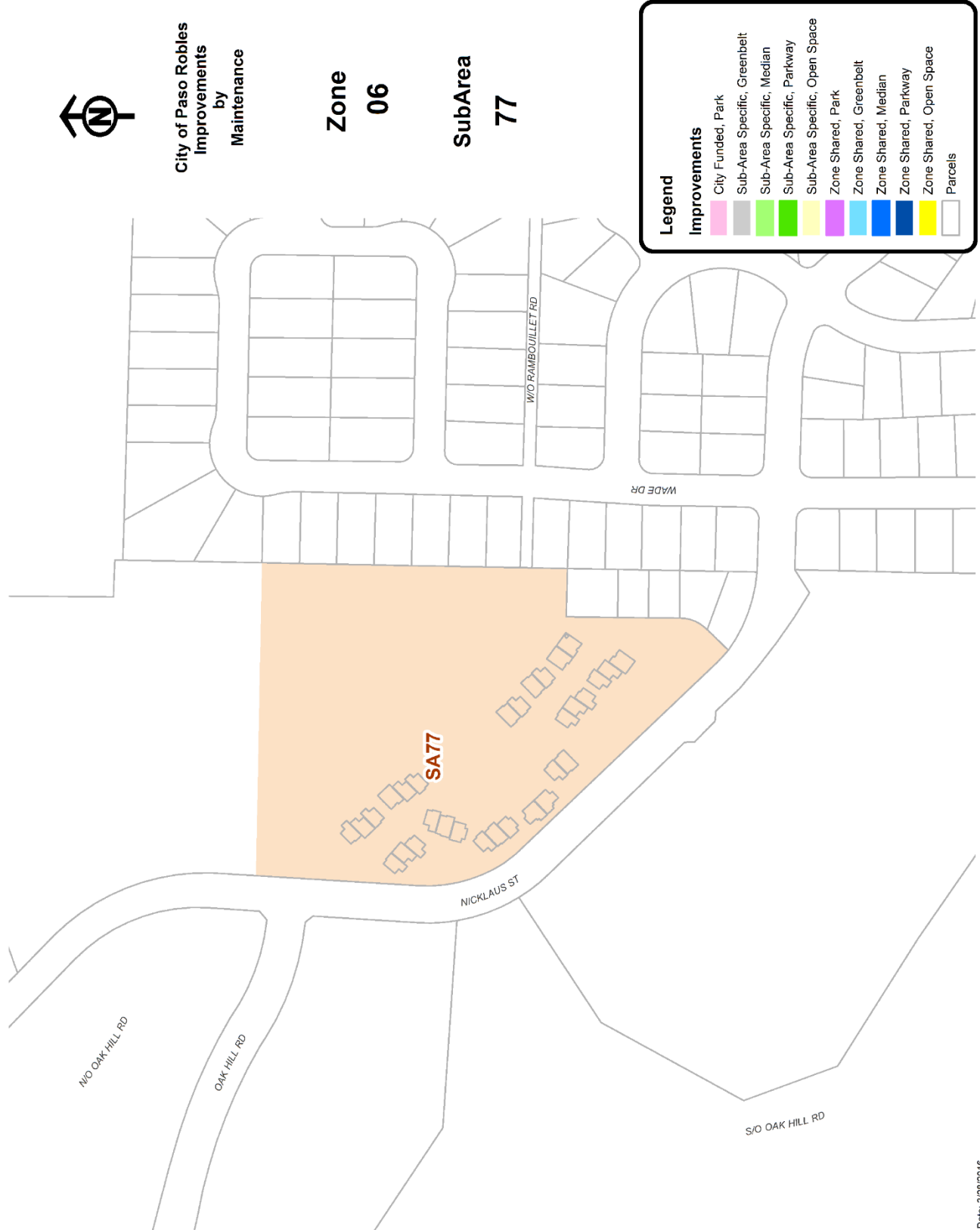
Zone
06

SubArea
61

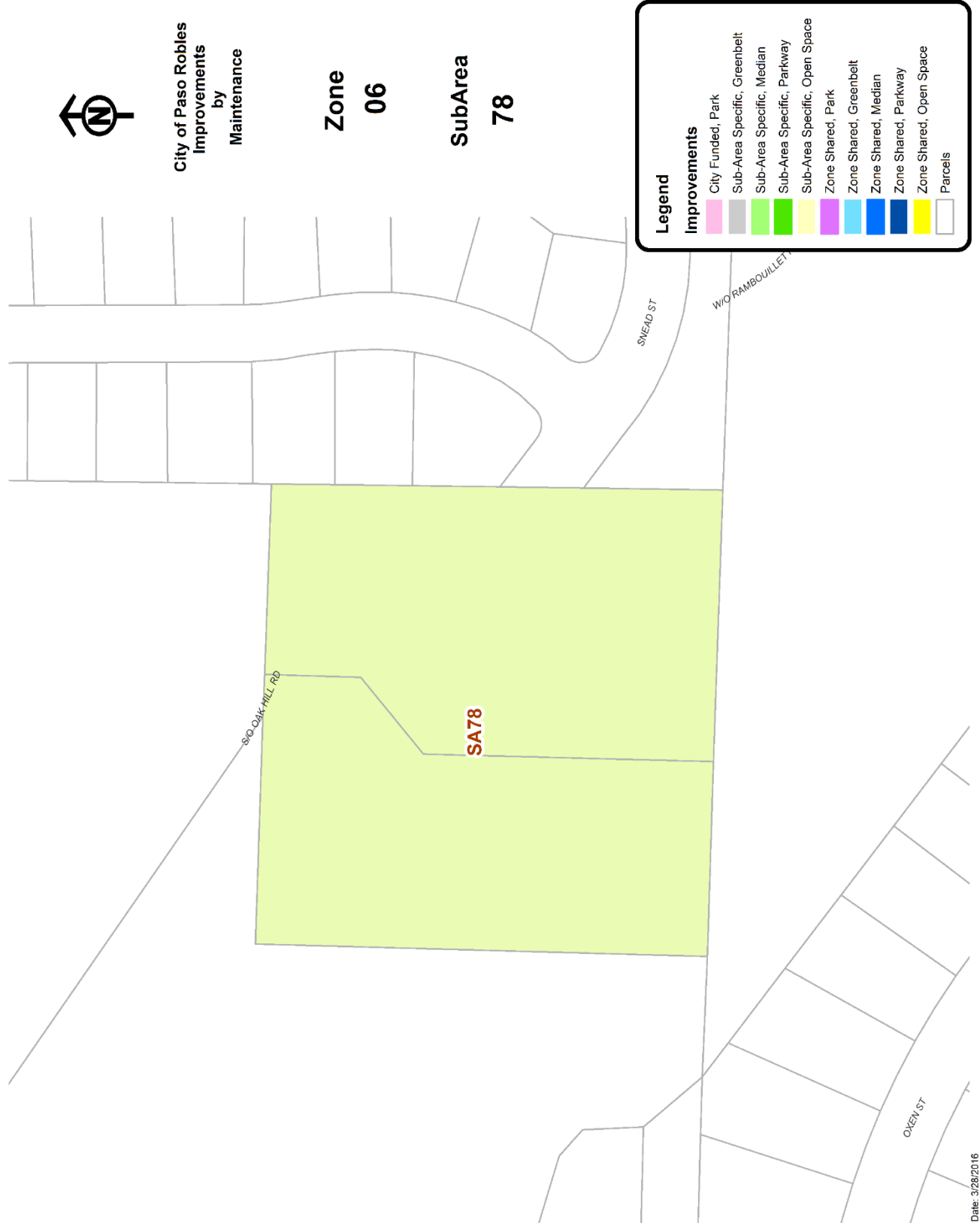


Legend	
Improvements	
	City Funded, Park
	Sub-Area Specific, Greenbelt
	Sub-Area Specific, Median
	Sub-Area Specific, Parkway
	Sub-Area Specific, Open Space
	Zone Shared, Park
	Zone Shared, Greenbelt
	Zone Shared, Median
	Zone Shared, Parkway
	Zone Shared, Open Space
	Parcels

Date: 3/28/2016



Date: 3/28/2016

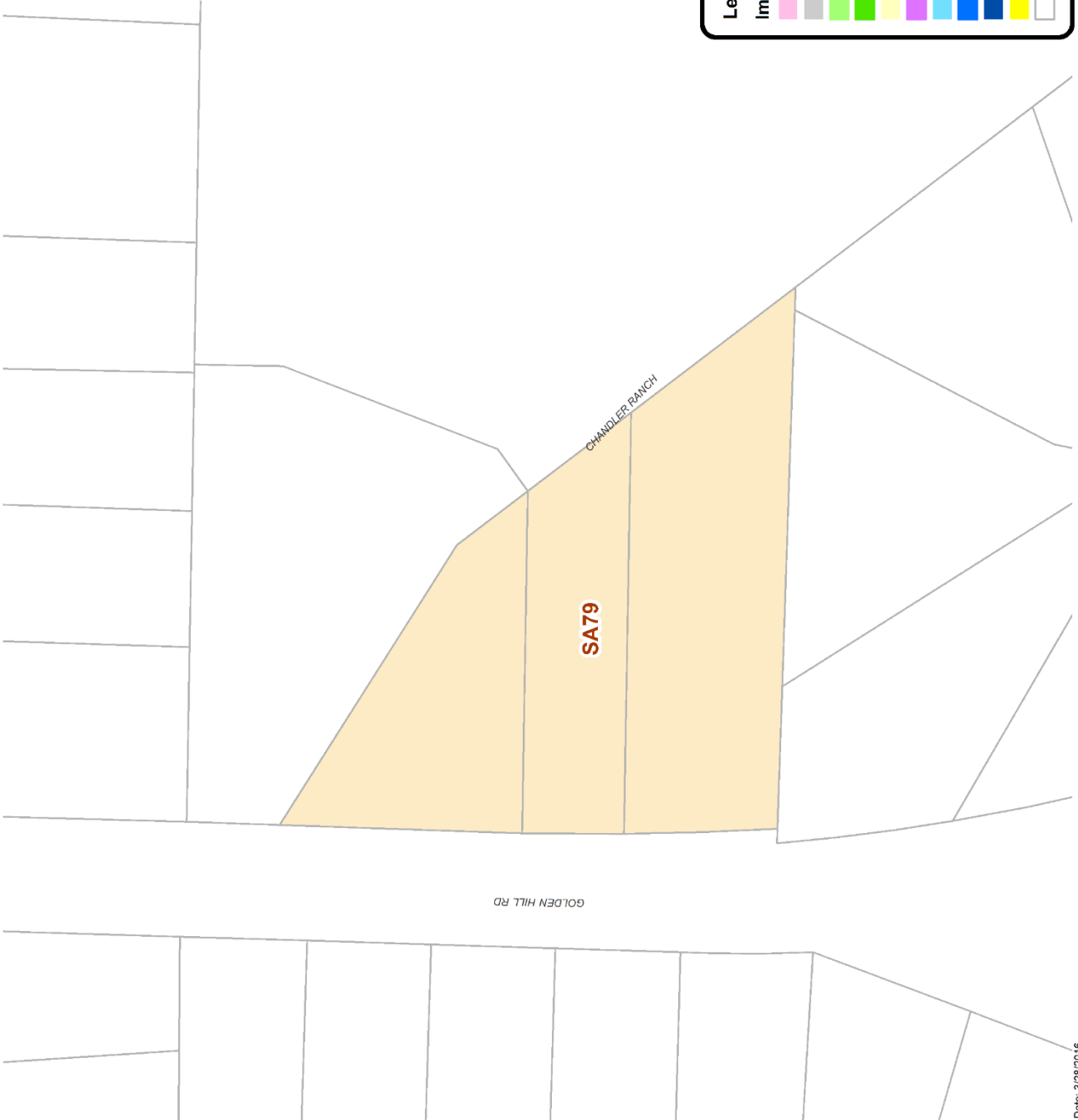




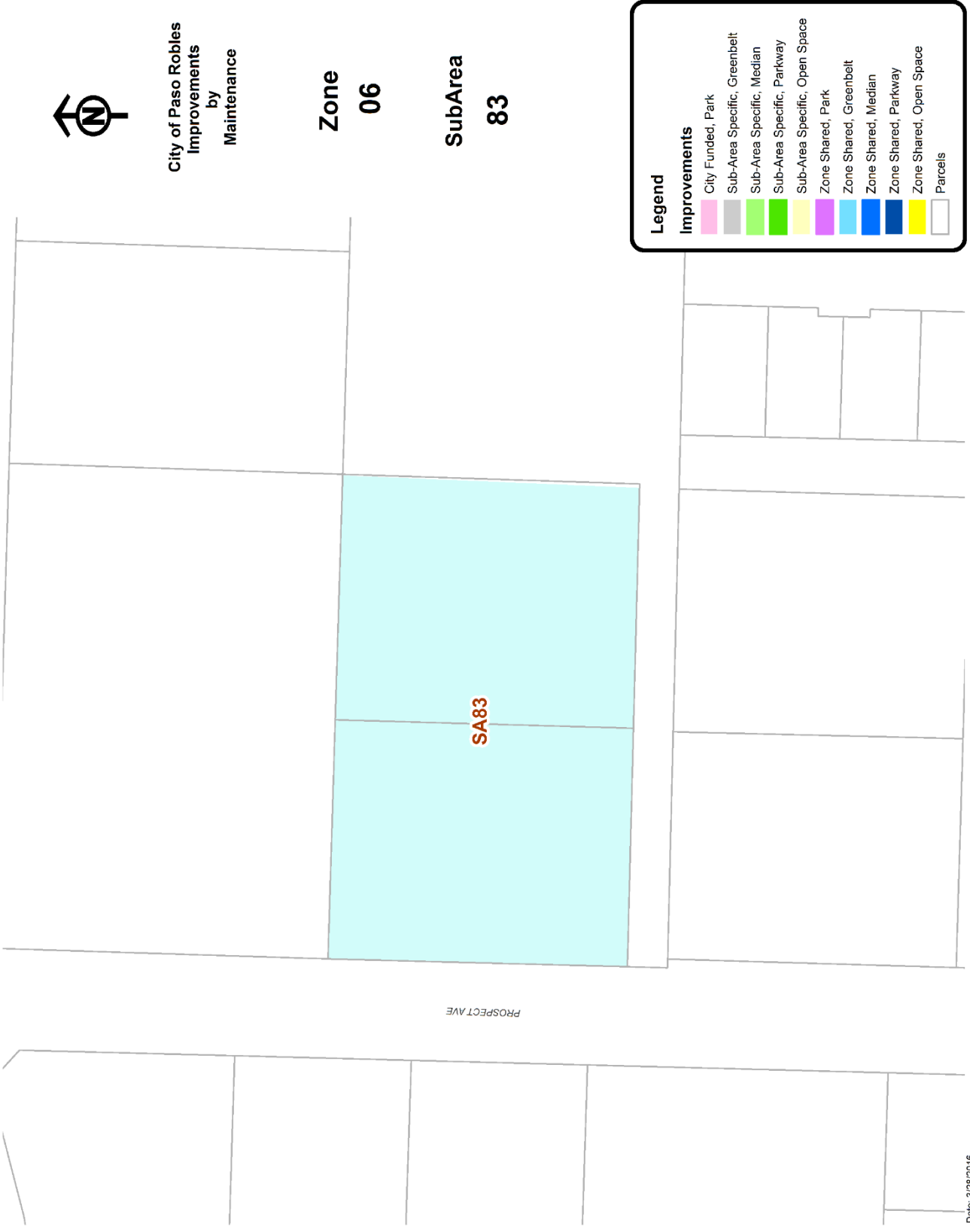
City of Paso Robles
Improvements
by
Maintenance

Zone
06

SubArea
79



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City of Paso Robles
Improvements
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Zone
06

SubArea
84

Legend

Improvements

City Funded, Park

Sub-Area Specific, Greenbelt

Sub-Area Specific, Median

Sub-Area Specific, Parkway

Sub-Area Specific, Open Space

Zone Shared, Park

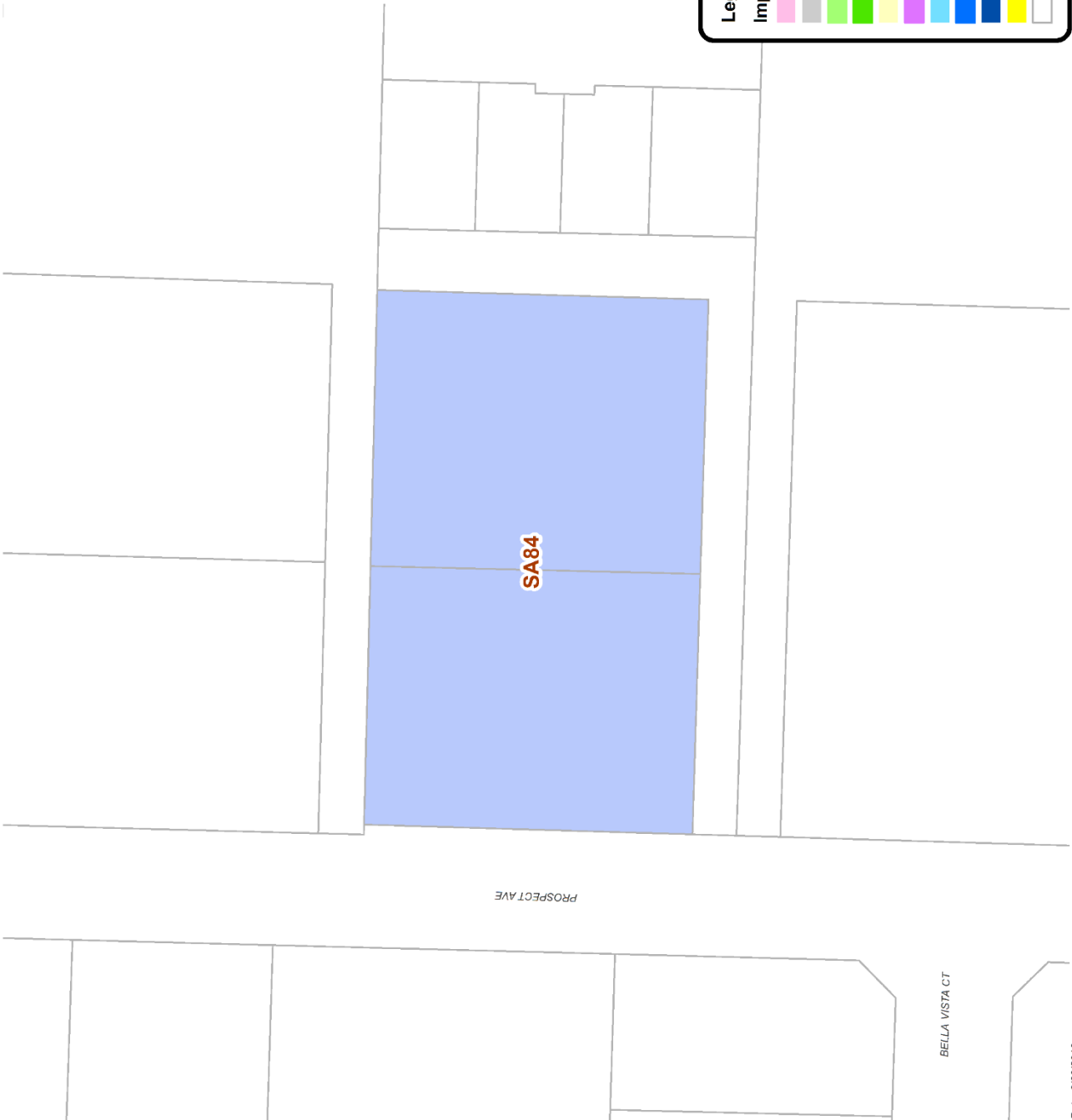
Zone Shared, Greenbelt

Zone Shared, Median

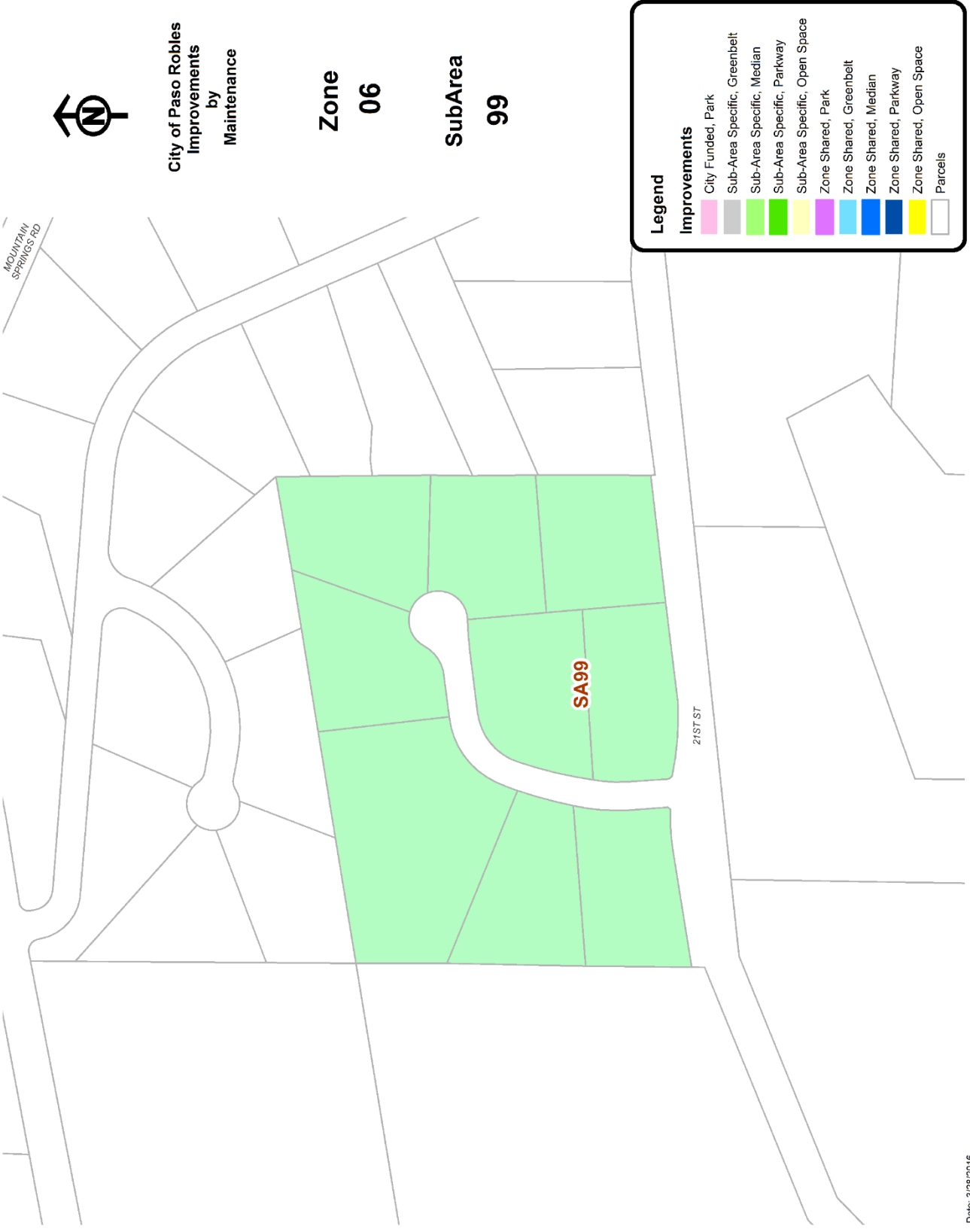
Zone Shared, Parkway

Zone Shared, Open Space

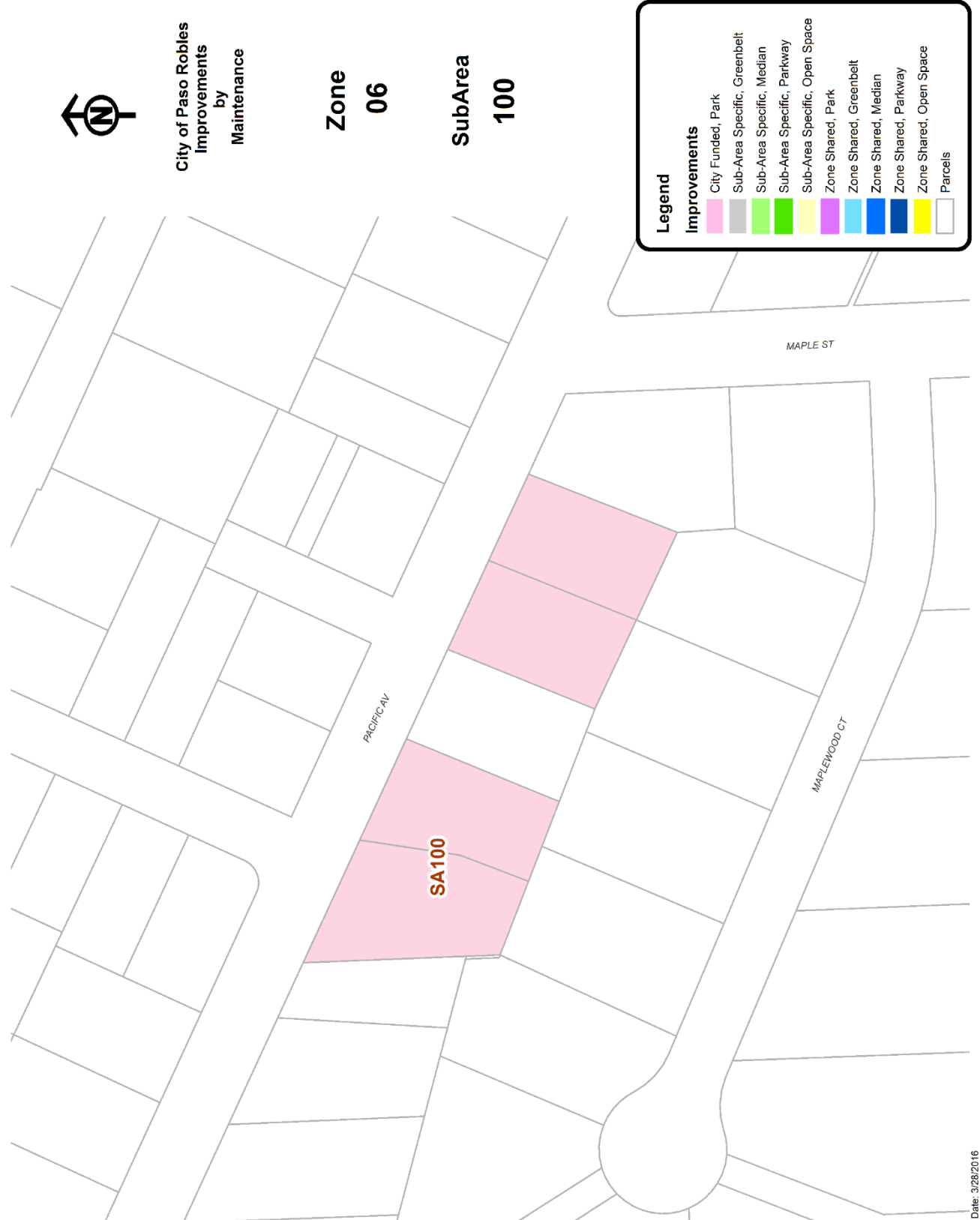
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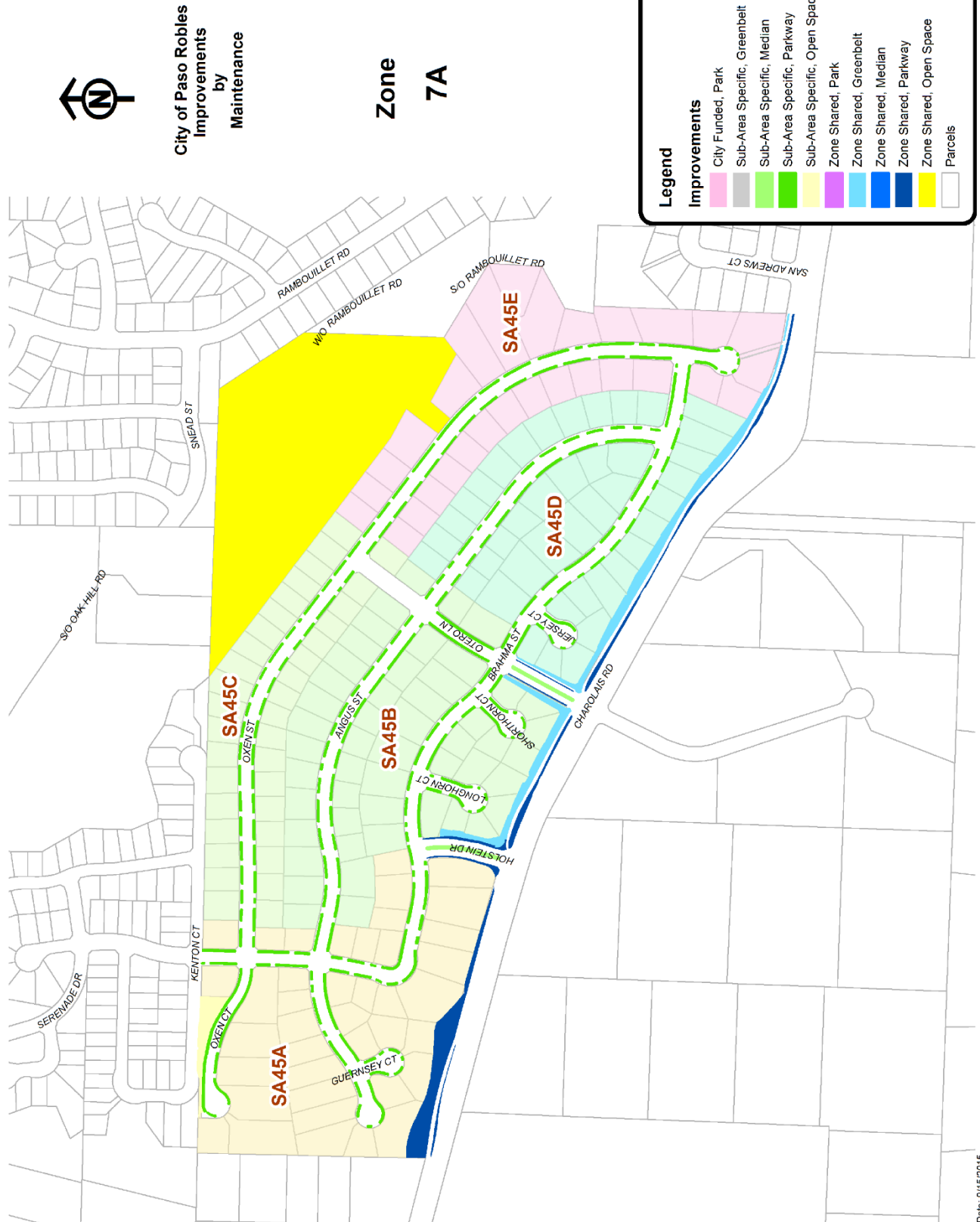


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Date: 3/28/2016



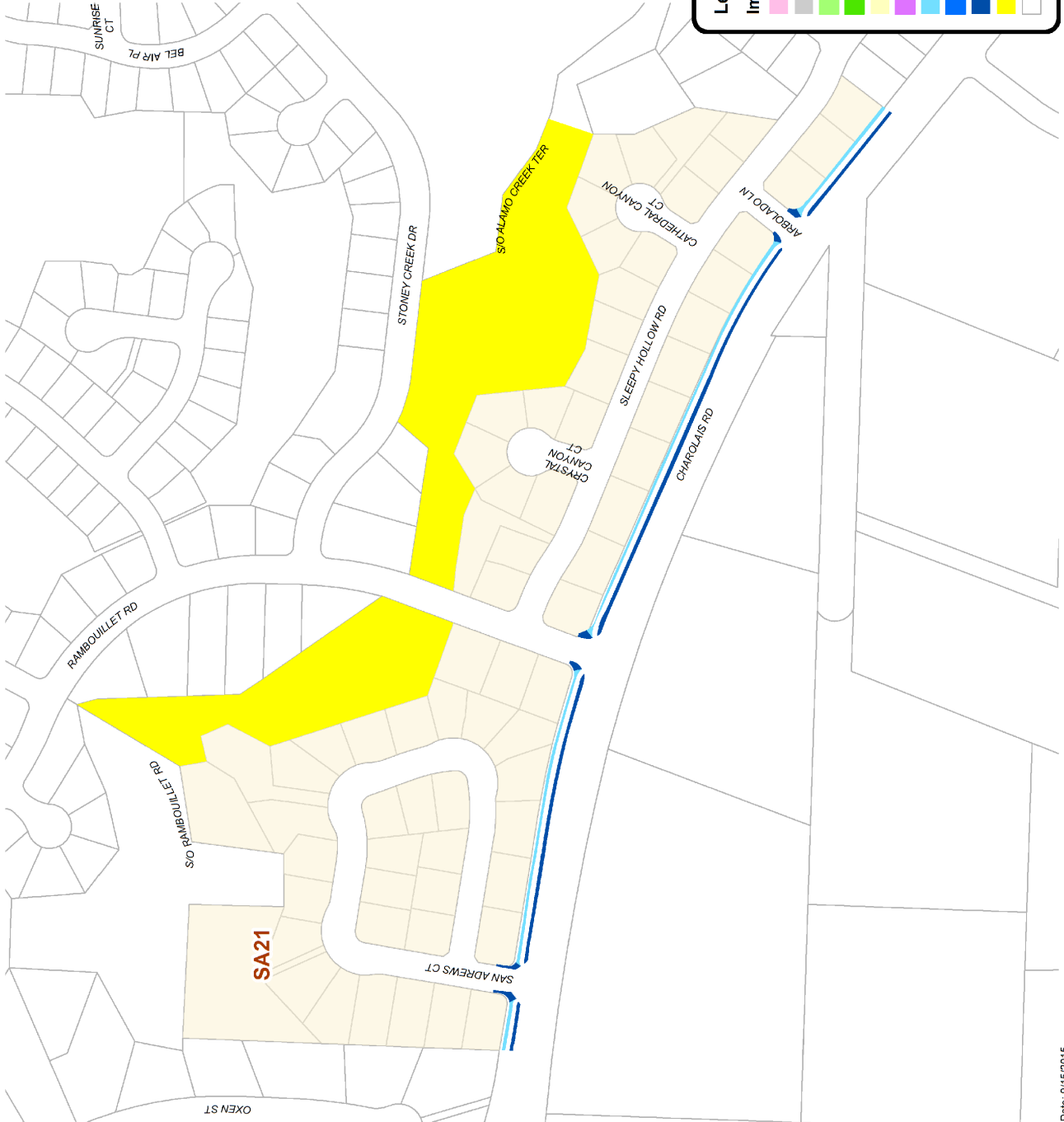


Date: 9/15/2015



City of Paso Robles
Improvements
by
Maintenance

Zone
7B

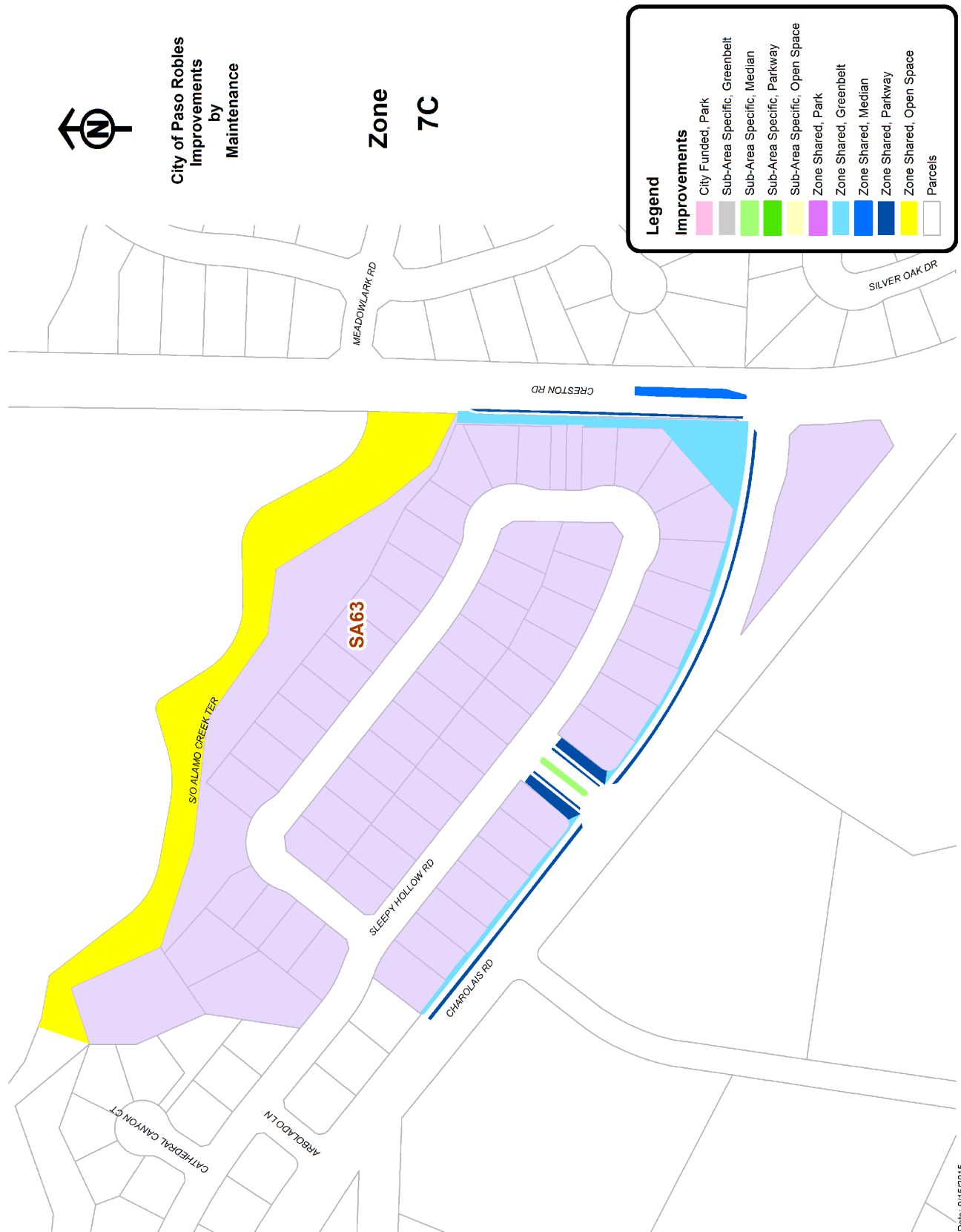


Legend

Improvements

- City Funded, Park
- Sub-Area Specific, Greenbelt
- Sub-Area Specific, Median
- Sub-Area Specific, Parkway
- Sub-Area Specific, Open Space
- Zone Shared, Park
- Zone Shared, Greenbelt
- Zone Shared, Median
- Zone Shared, Parkway
- Zone Shared, Open Space
- Parcels

Date: 9/15/2015





City of Paso Robles
Improvements
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Maintenance

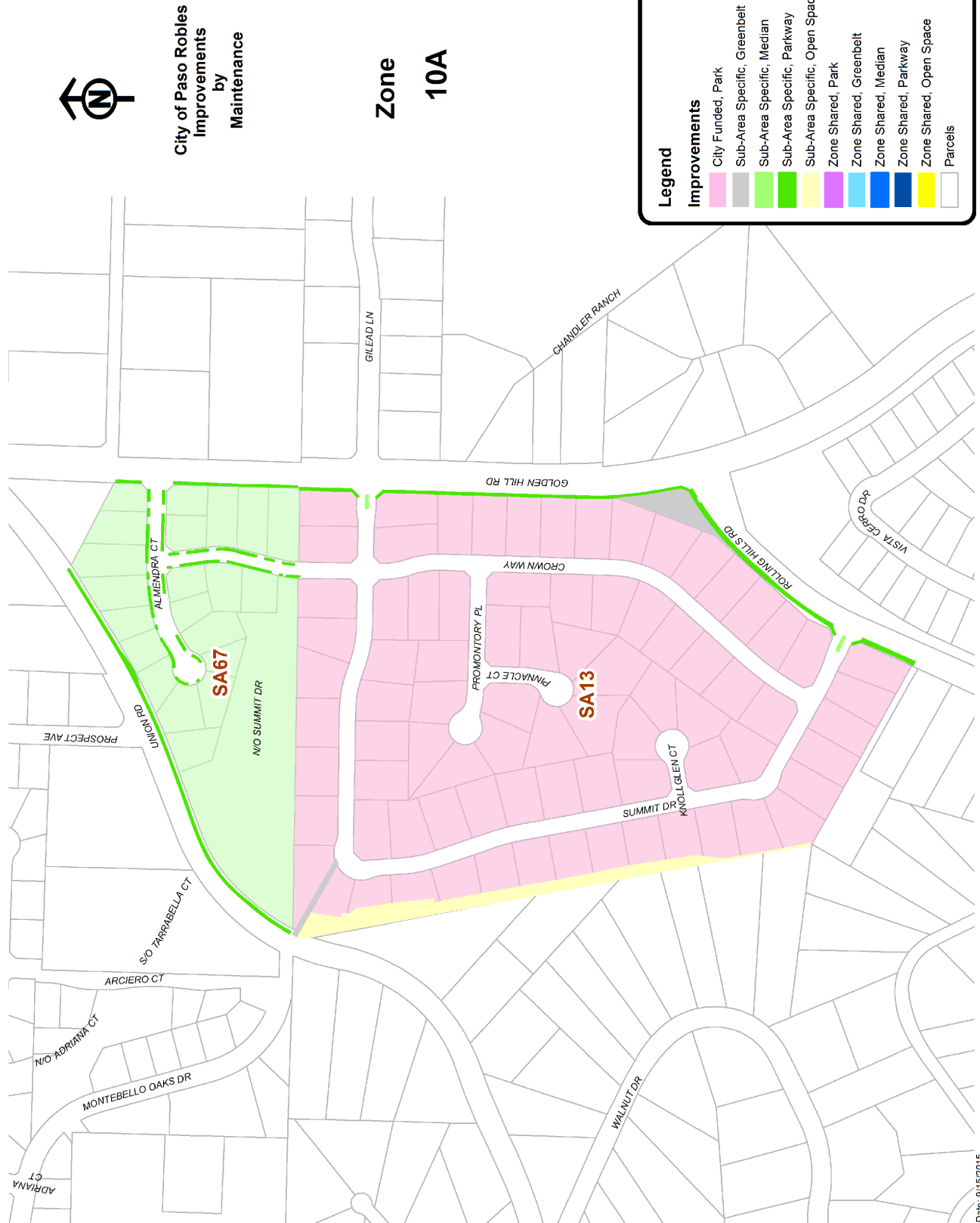
Zone
09



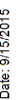
Legend

Improvements

- City Funded, Park
- Sub-Area Specific, Greenbelt
- Sub-Area Specific, Median
- Sub-Area Specific, Parkway
- Sub-Area Specific, Open Space
- Zone Shared, Park
- Zone Shared, Greenbelt
- Zone Shared, Median
- Zone Shared, Parkway
- Zone Shared, Open Space
- Parcels



Date: 9/15/2015





City of Paso Robles
Improvements
by
Maintenance

Zone
11

Legend

Improvements

- City Funded, Park
- Sub-Area Specific, Greenbelt
- Sub-Area Specific, Median
- Sub-Area Specific, Parkway
- Sub-Area Specific, Open Space
- Zone Shared, Park
- Zone Shared, Greenbelt
- Zone Shared, Median
- Zone Shared, Parkway
- Zone Shared, Open Space
- Parcels

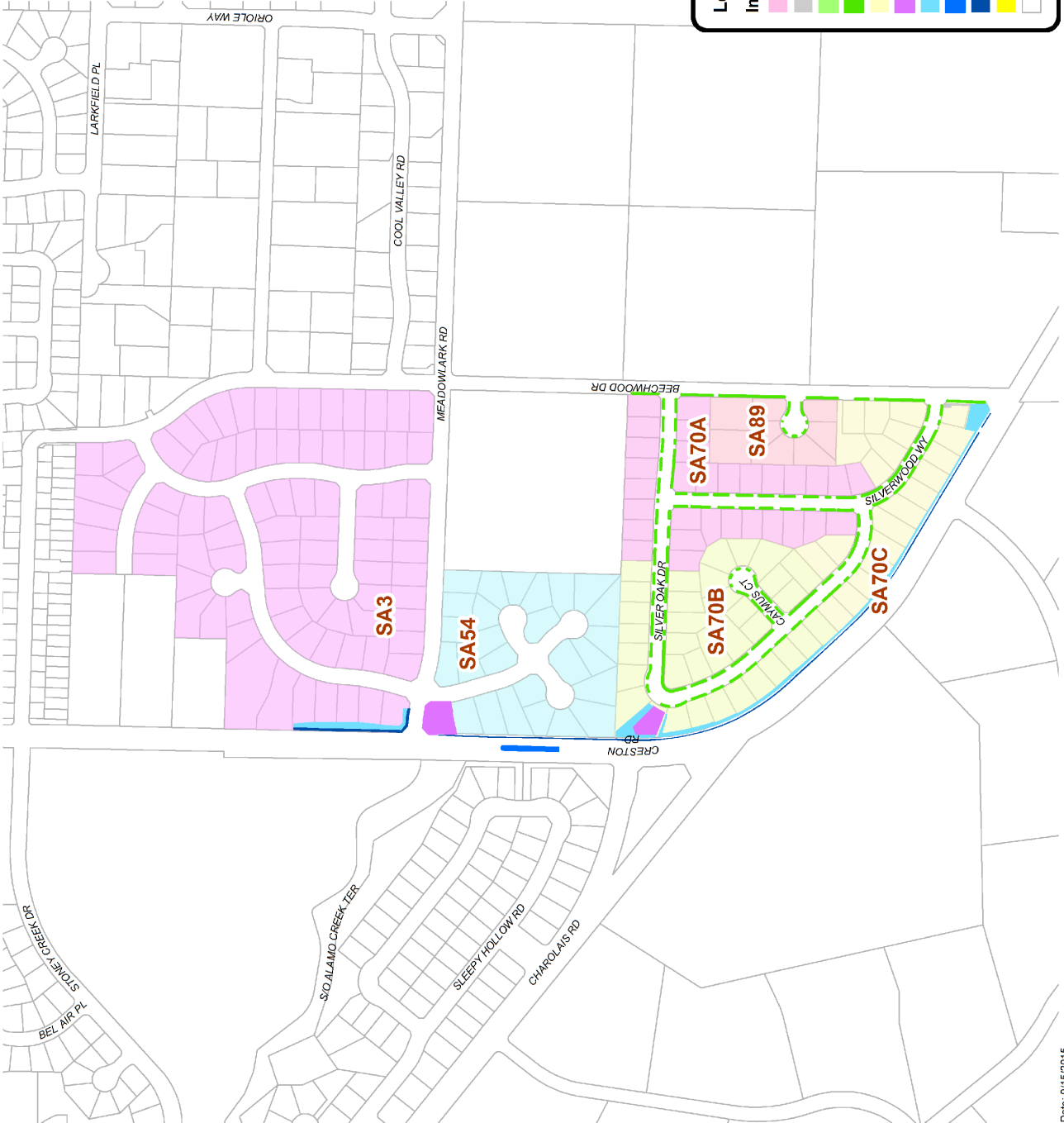


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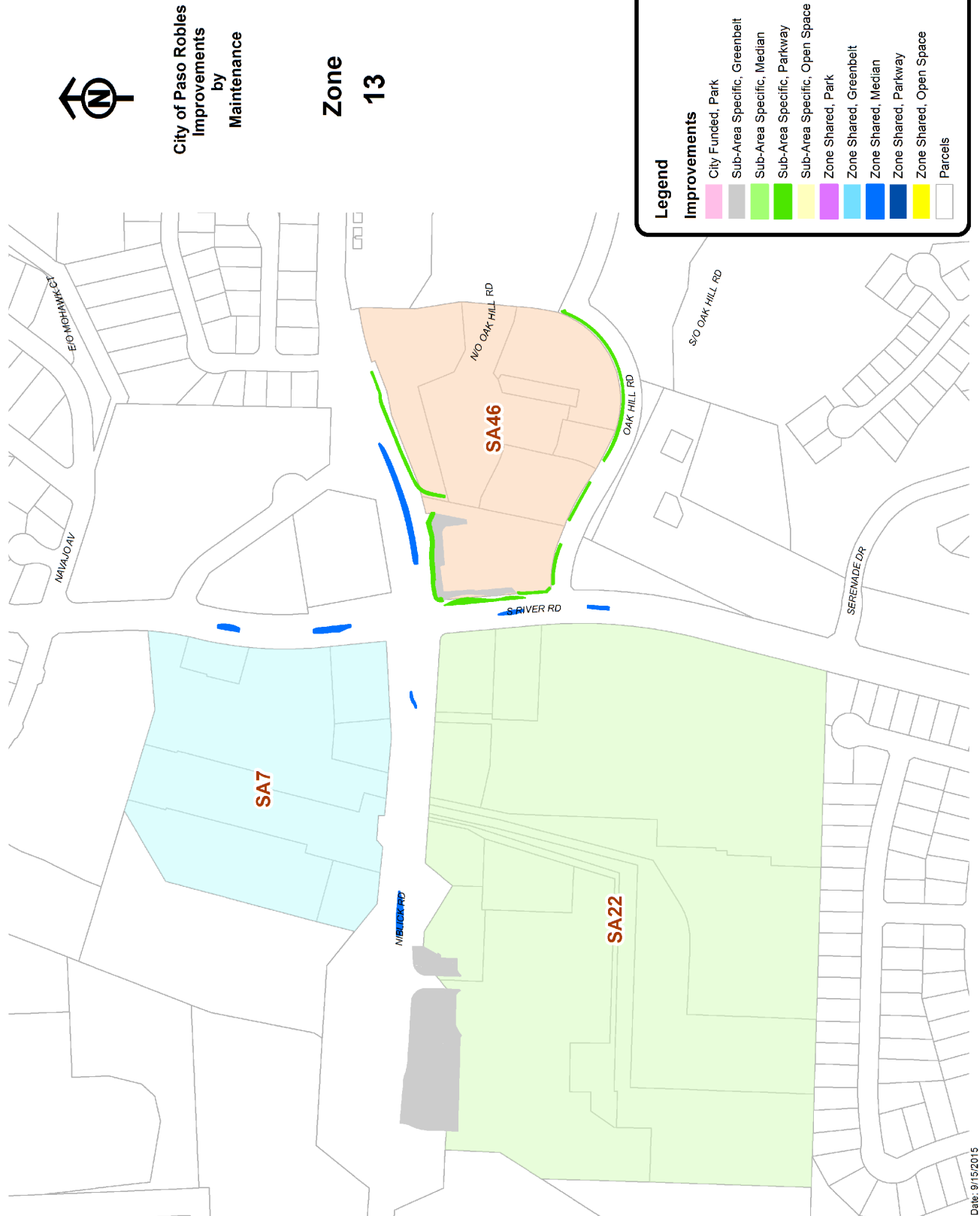


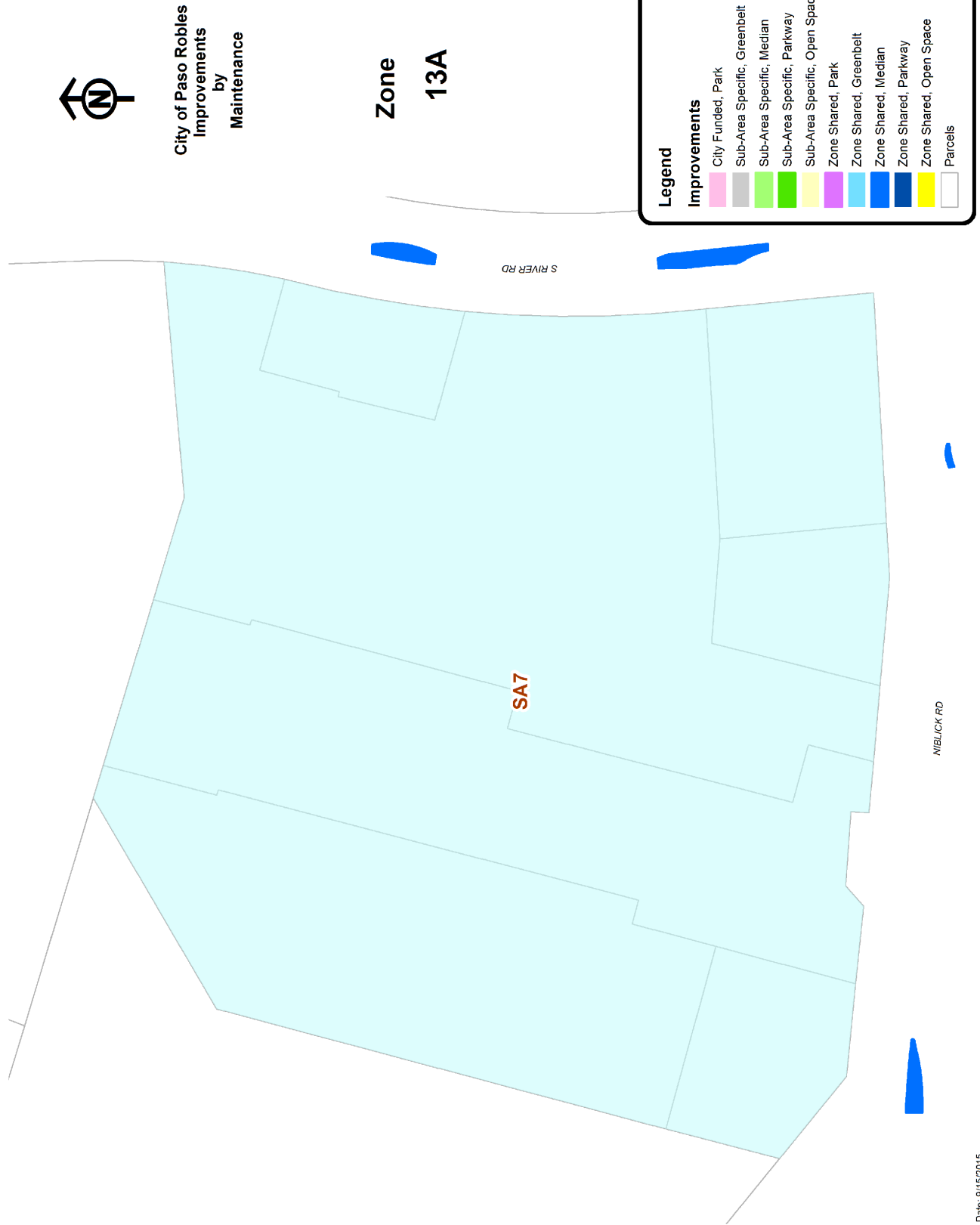
City of Paso Robles Improvements by Maintenance

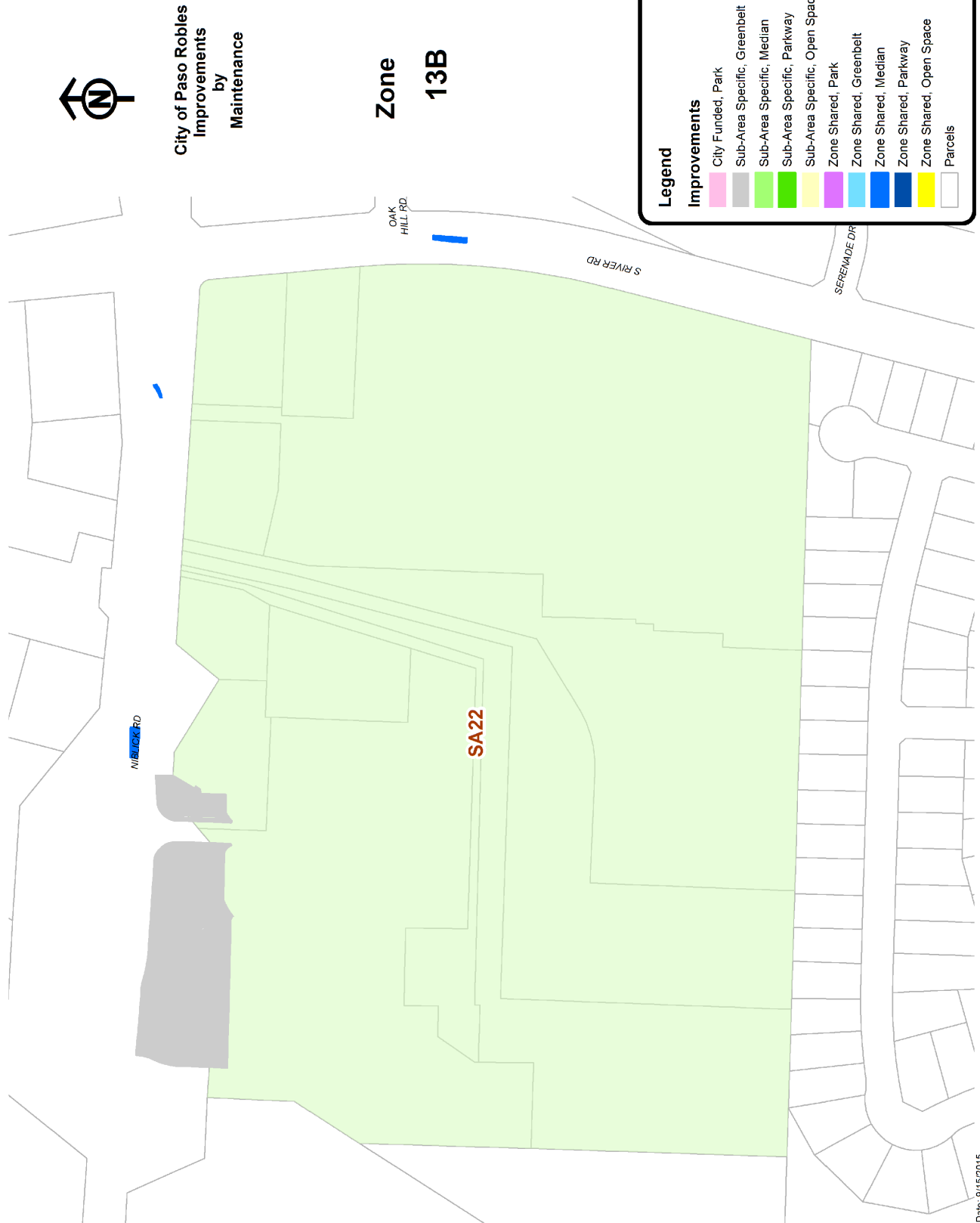
Zone 12



Date: 9/15/2015







Date: 9/15/2015





City of Paso Robles Improvements by Maintenance

Zone 14



Legend

Improvements

City Funded, Park

Sub-Area Specific, Greenbelt

Sub-Area Specific, Median

Sub-Area Specific, Parkway

Sub-Area Specific, Open Space

Zone Shared, Park

Zone Shared, Greenbelt

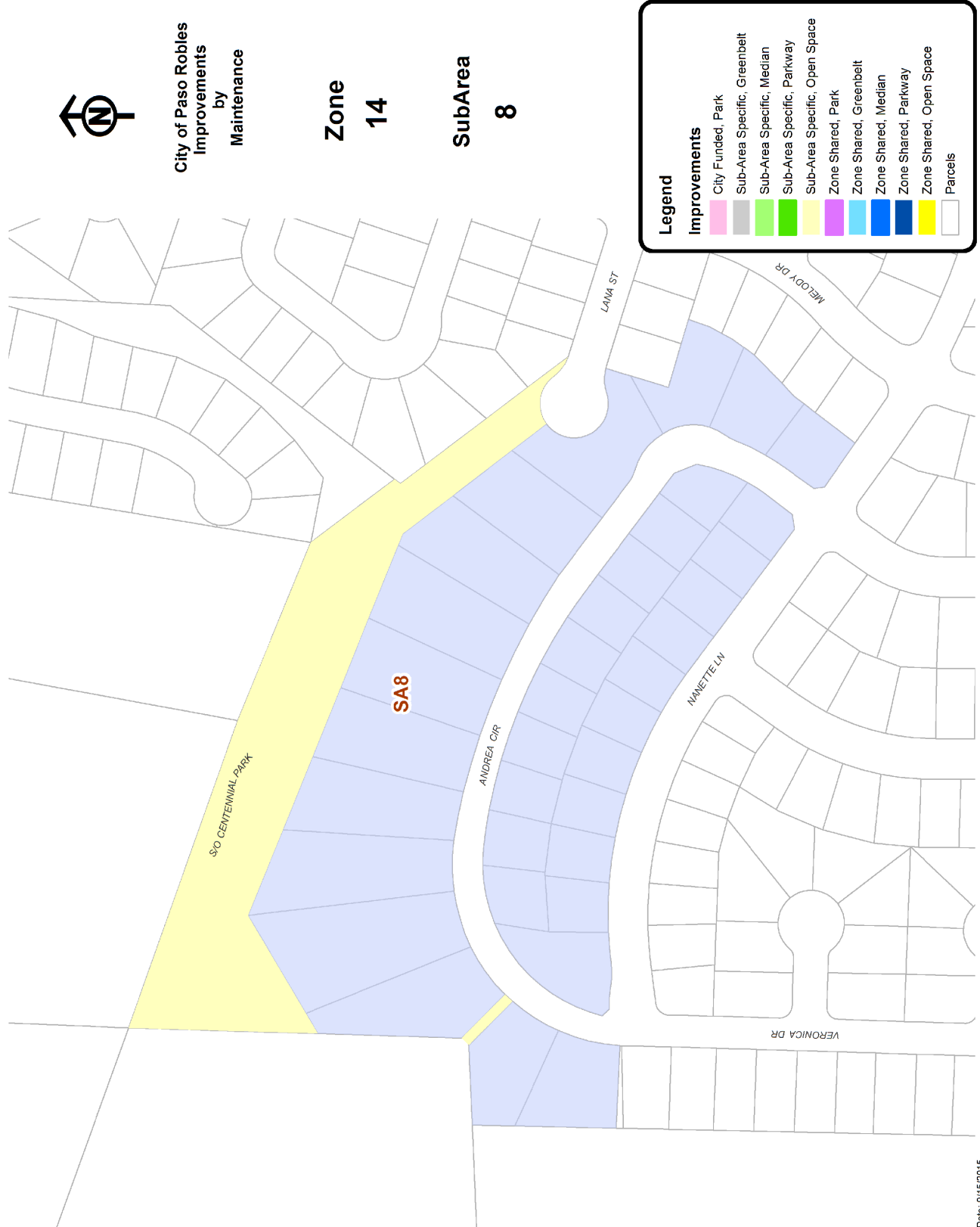
Zone Shared, Median

Zone Shared, Parkway

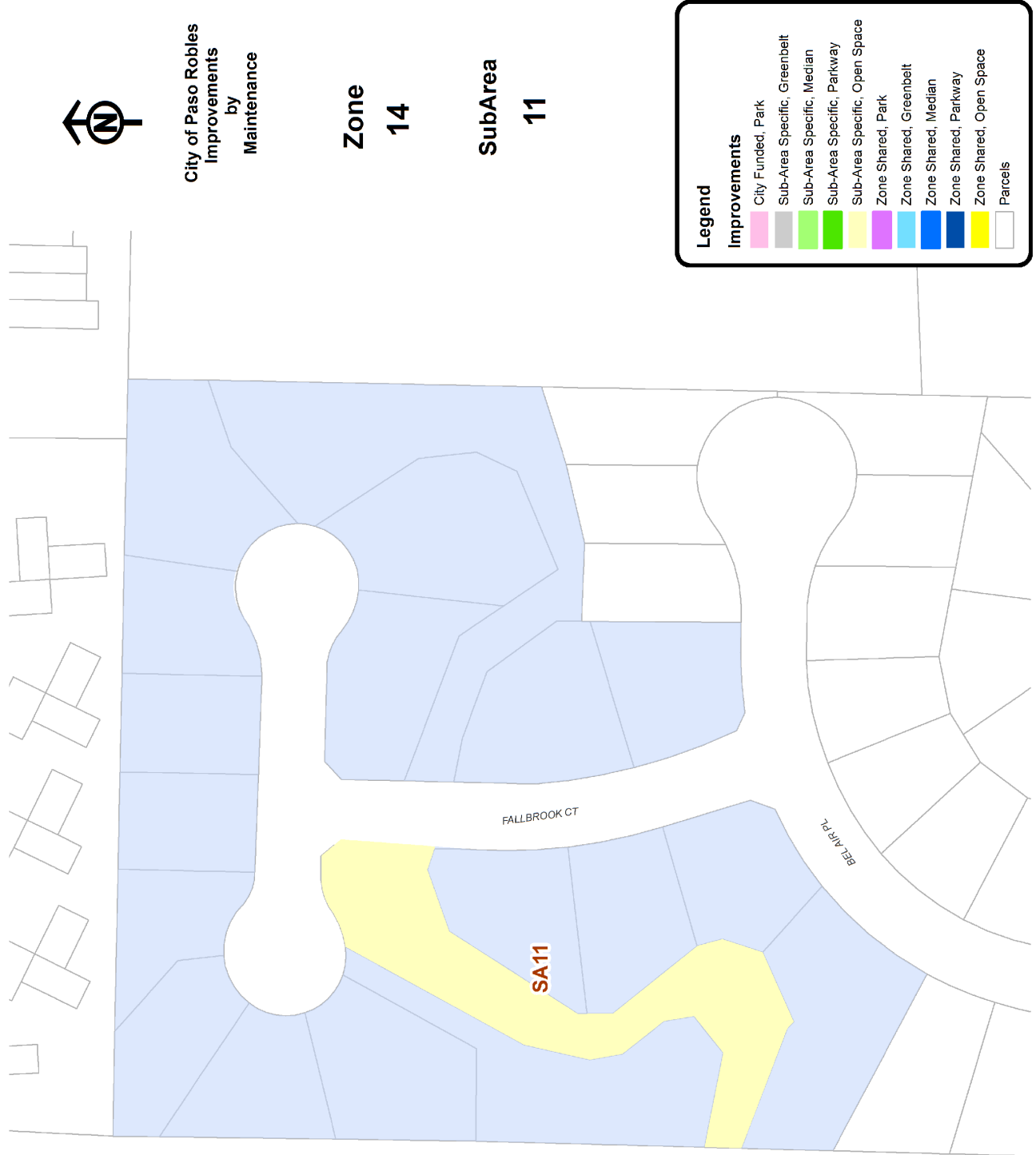
Zone Shared, Open Space

Parcels

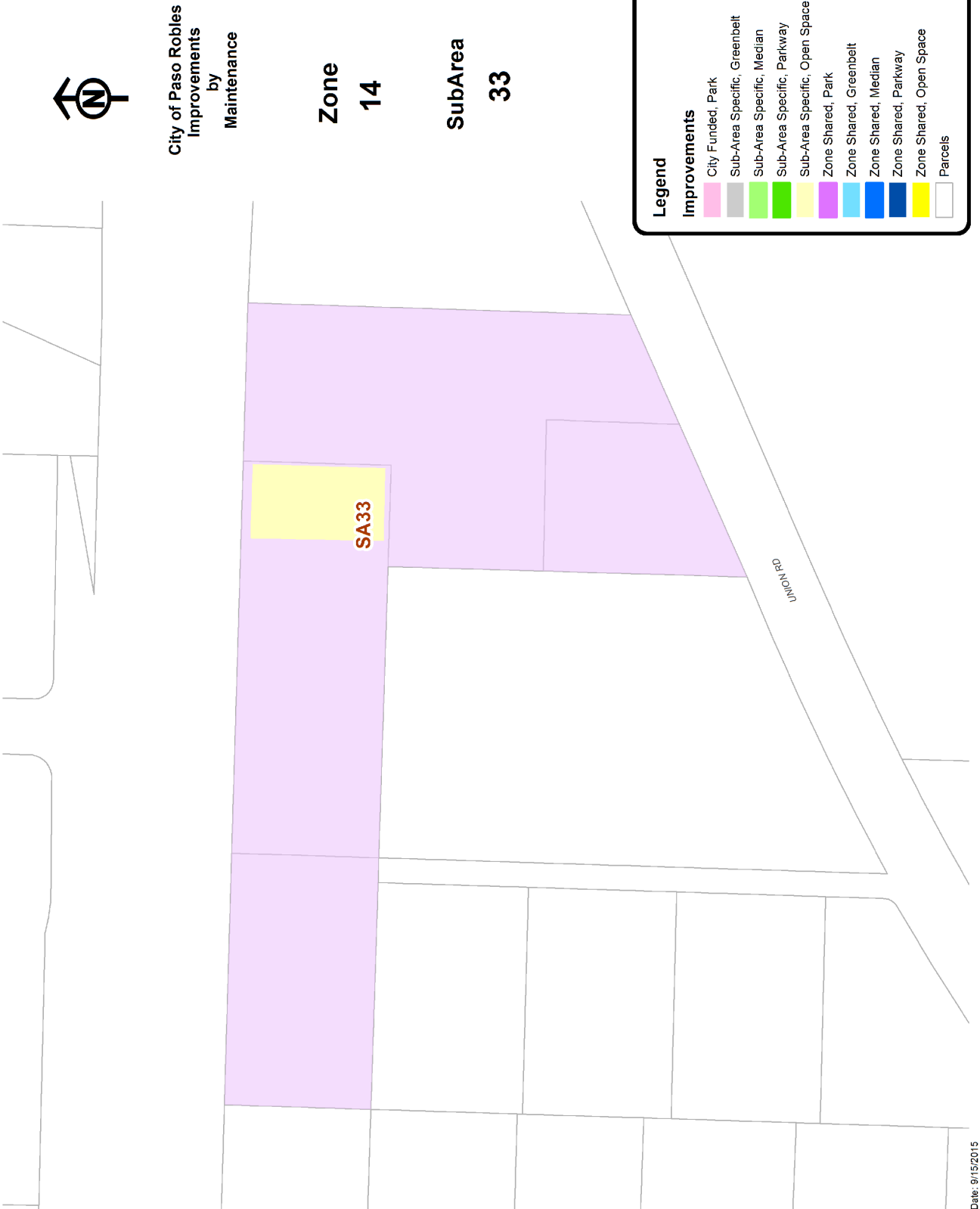
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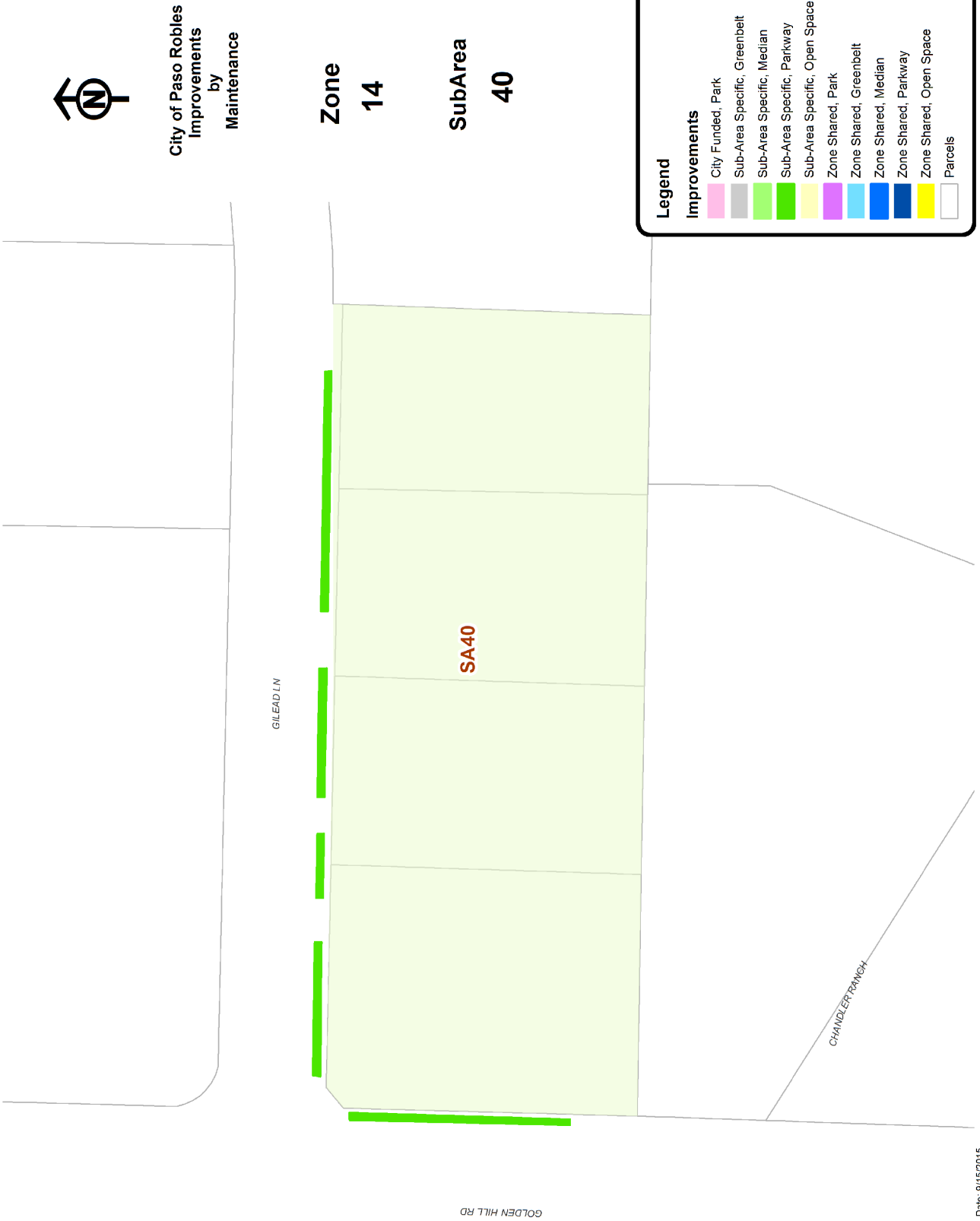


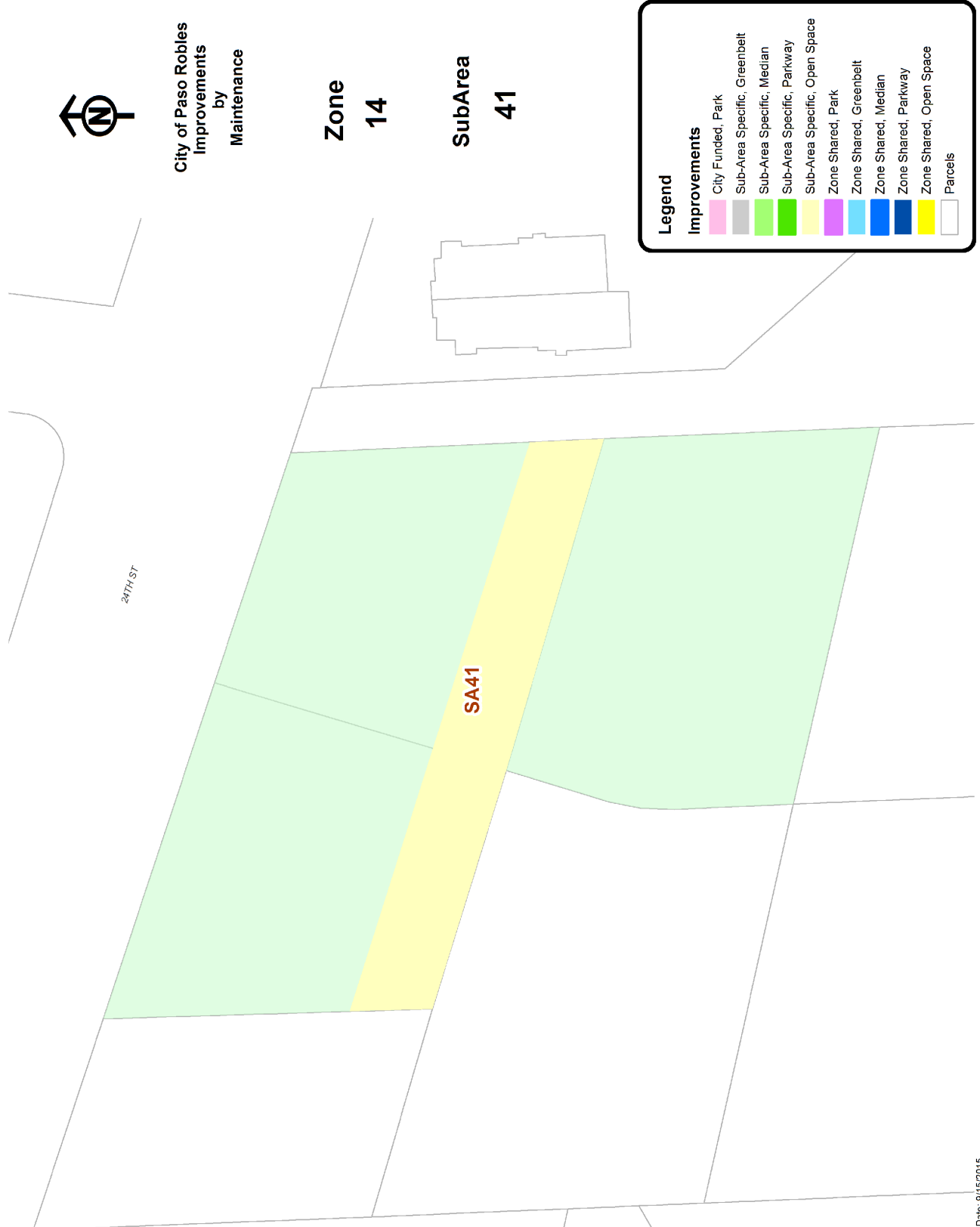
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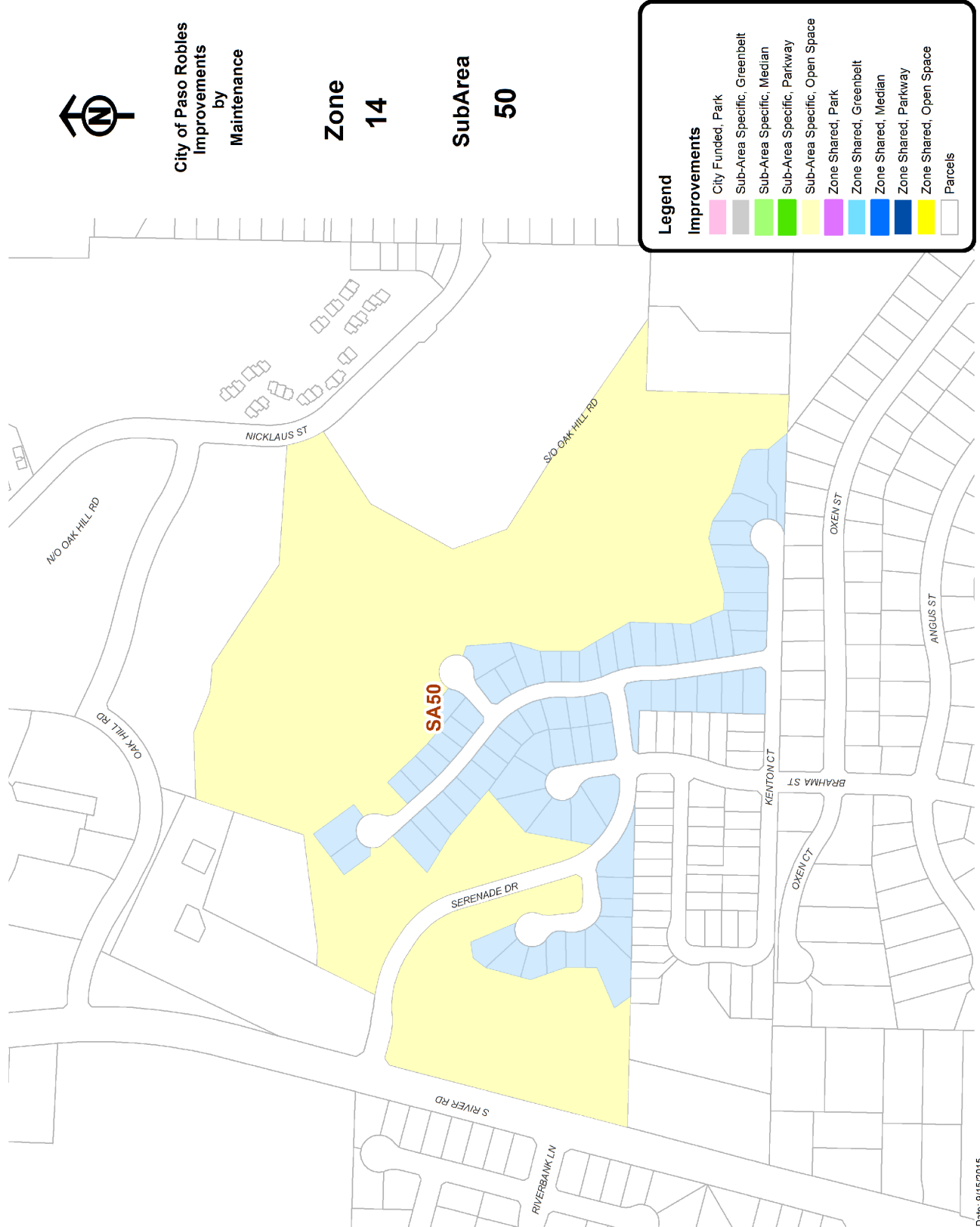
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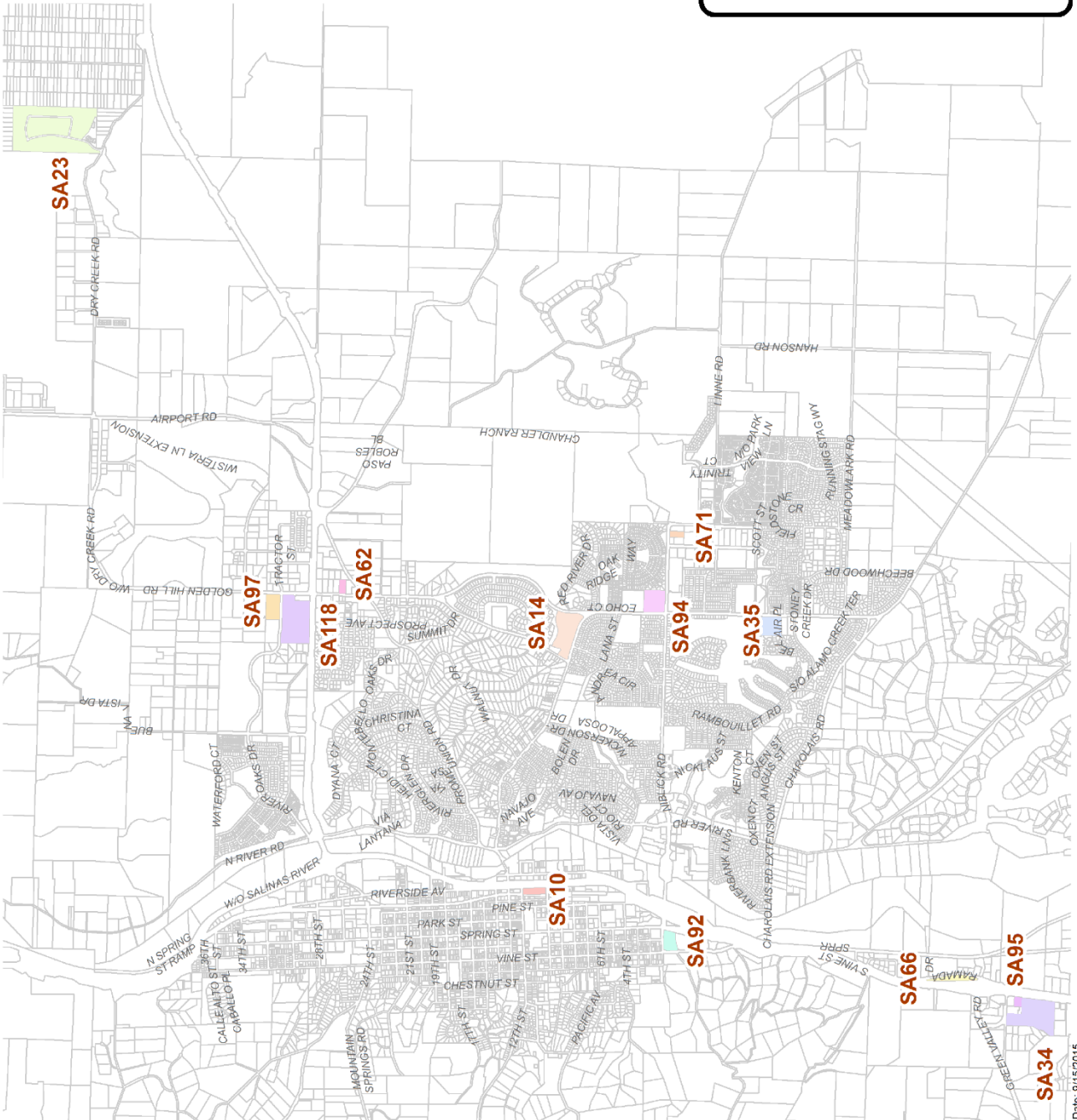






City of Paso Robles
Improvements
by
Maintenance

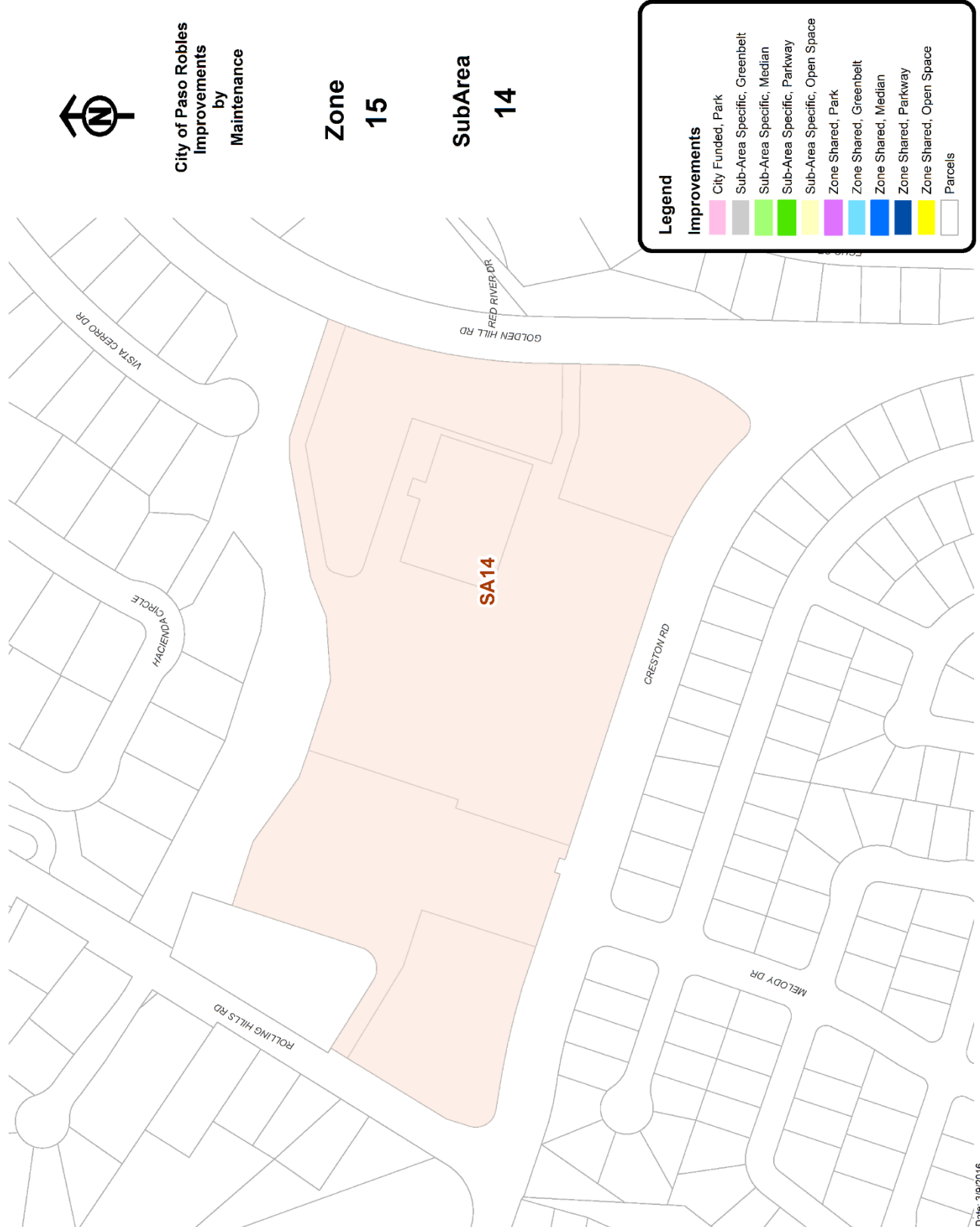
Zone
15

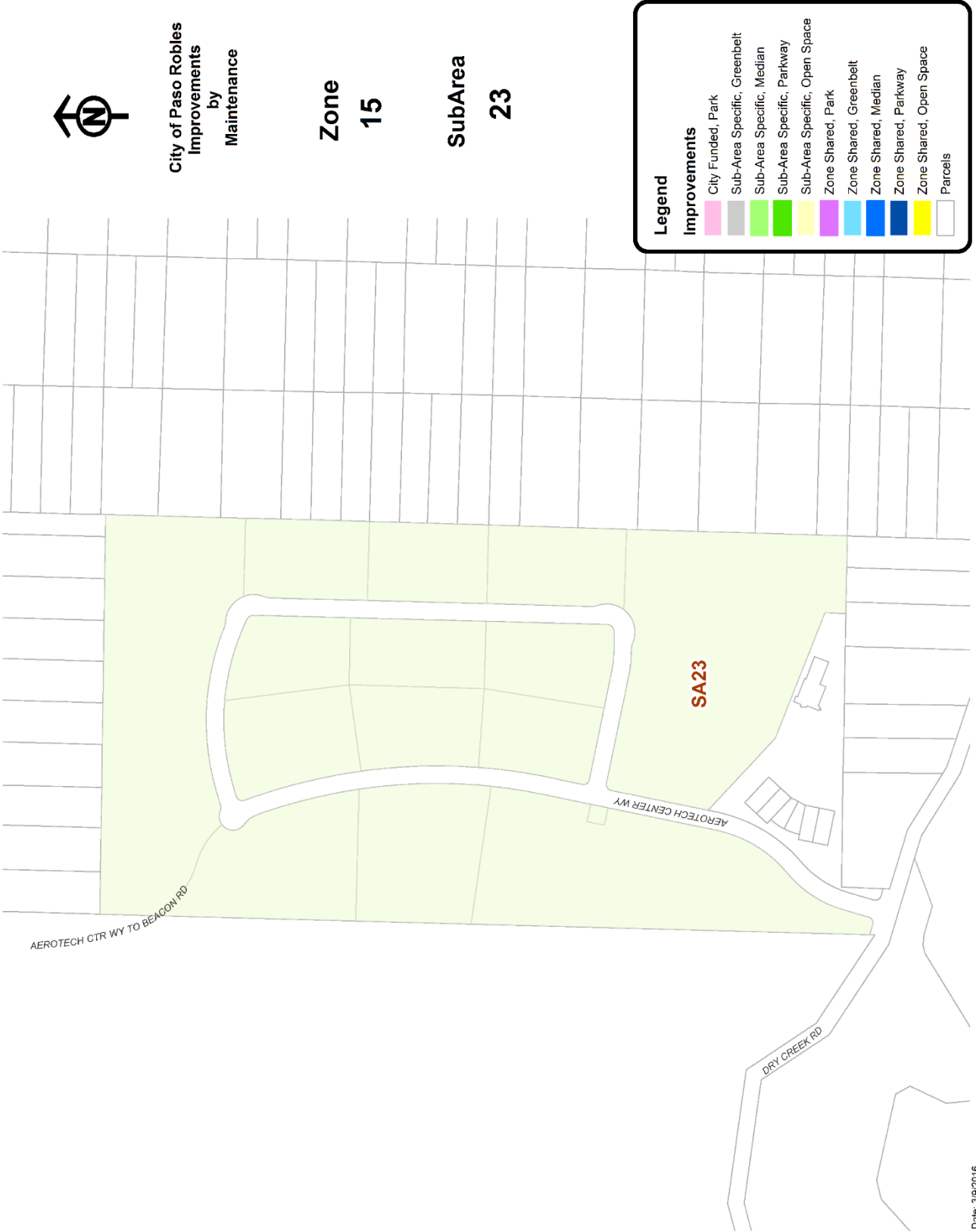


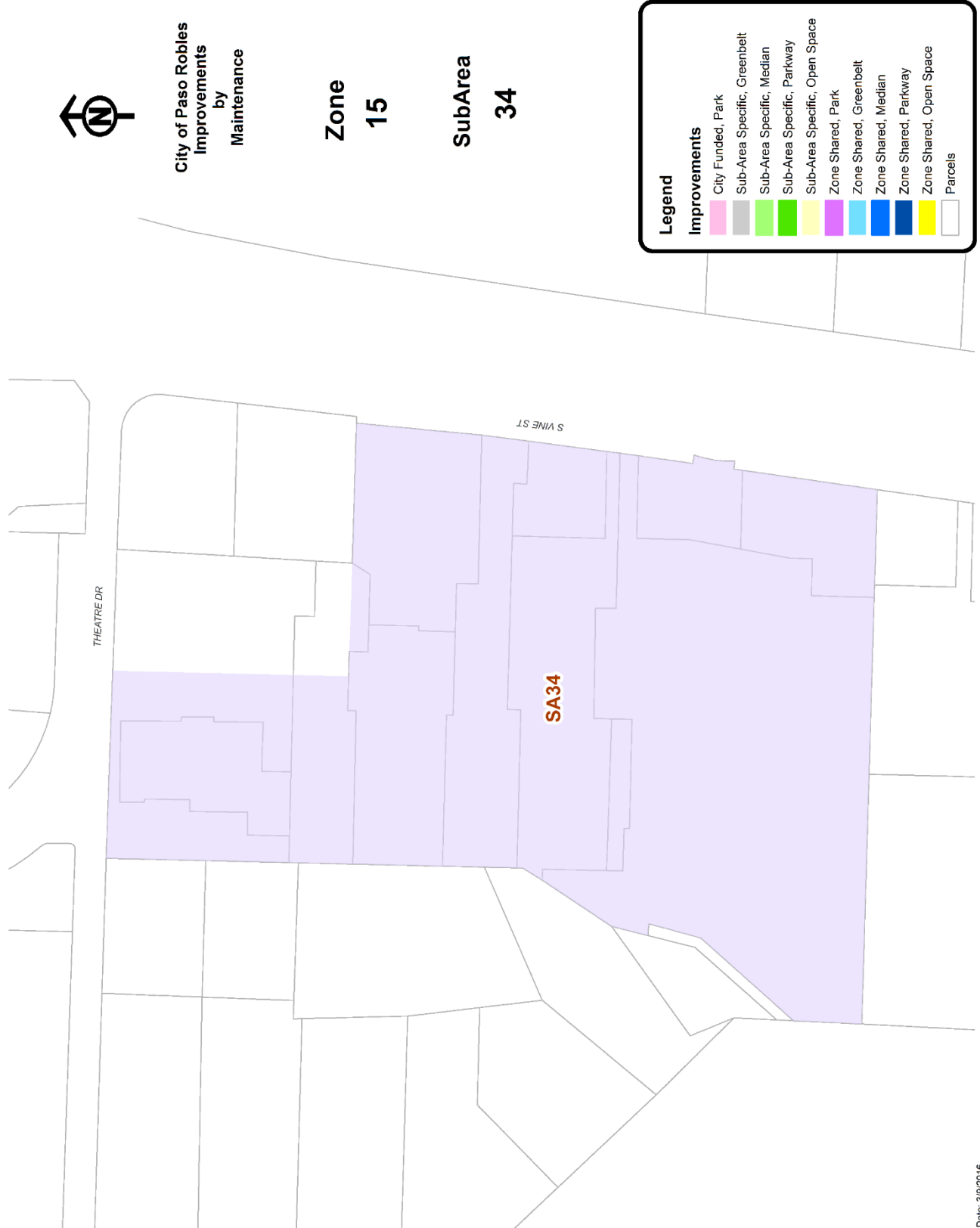
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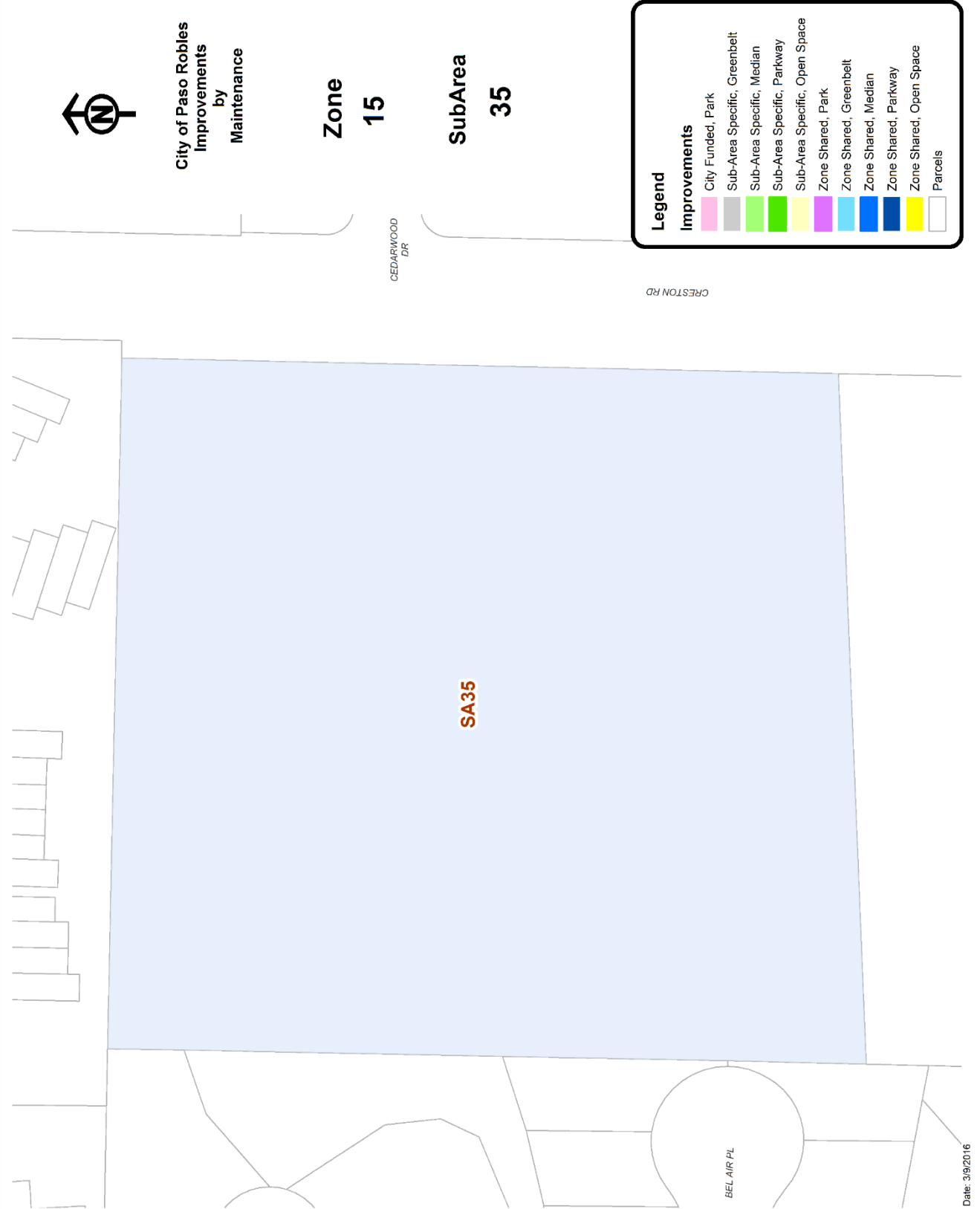


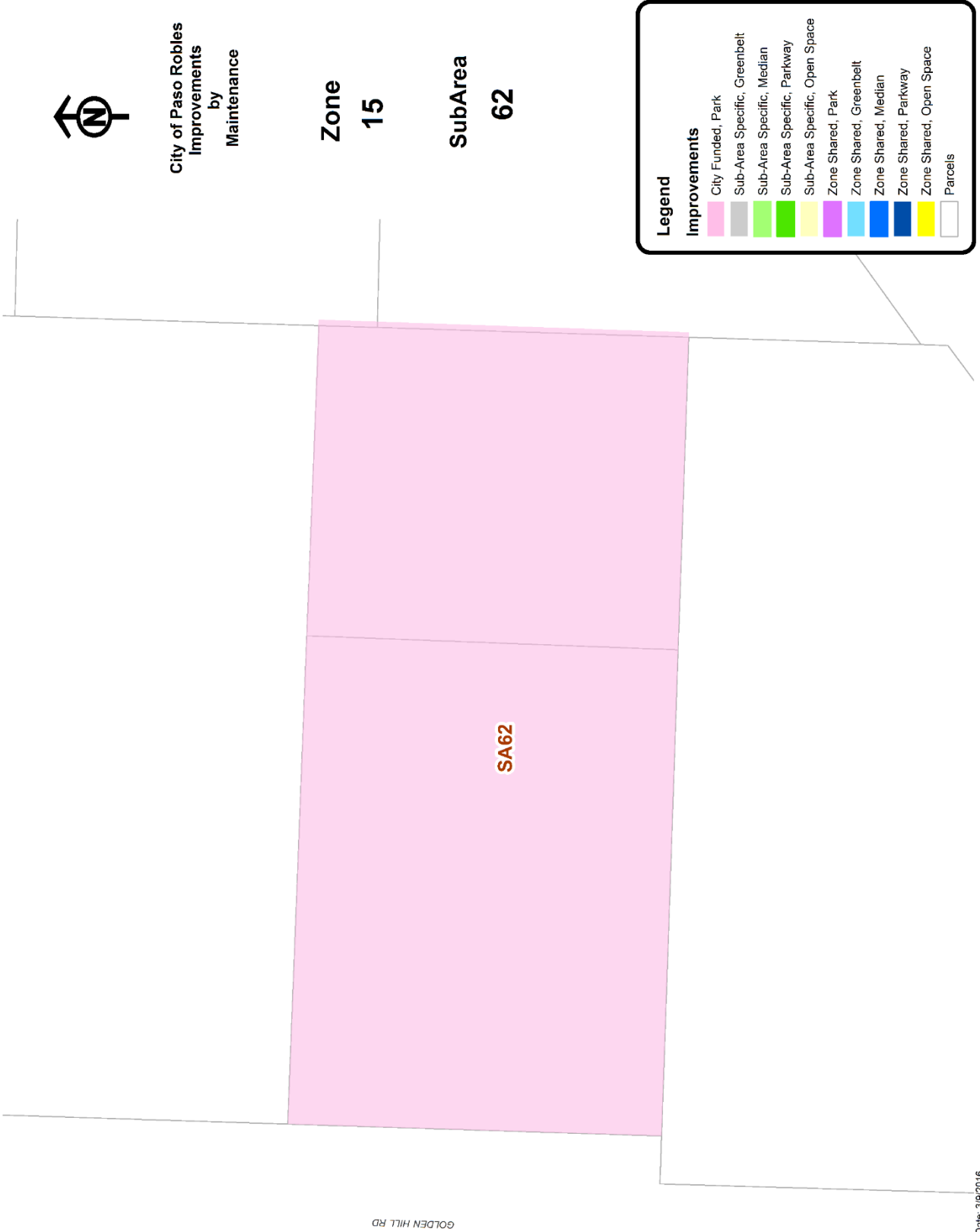
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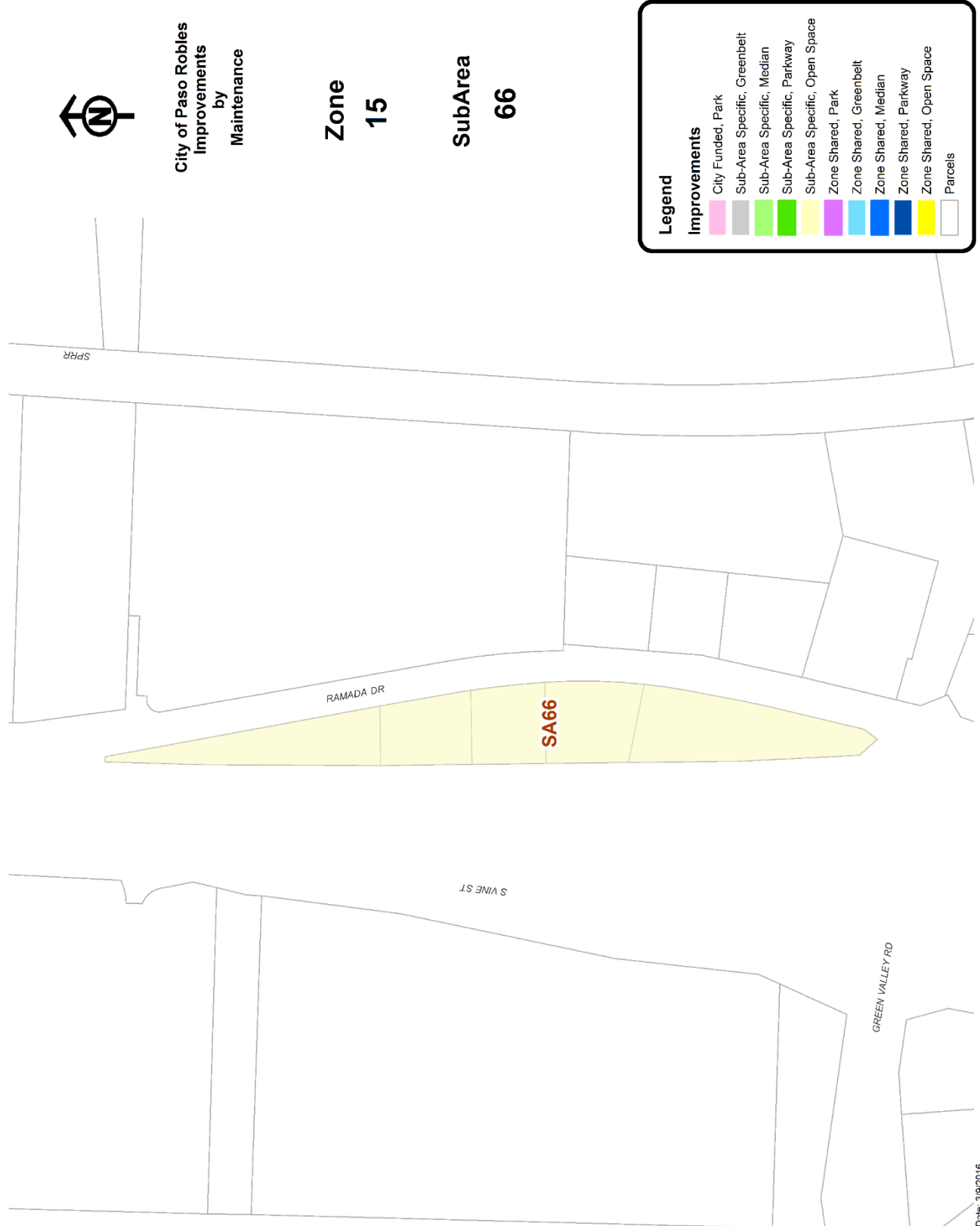














City of Paso Robles
Improvements
by
Maintenance

Zone
15

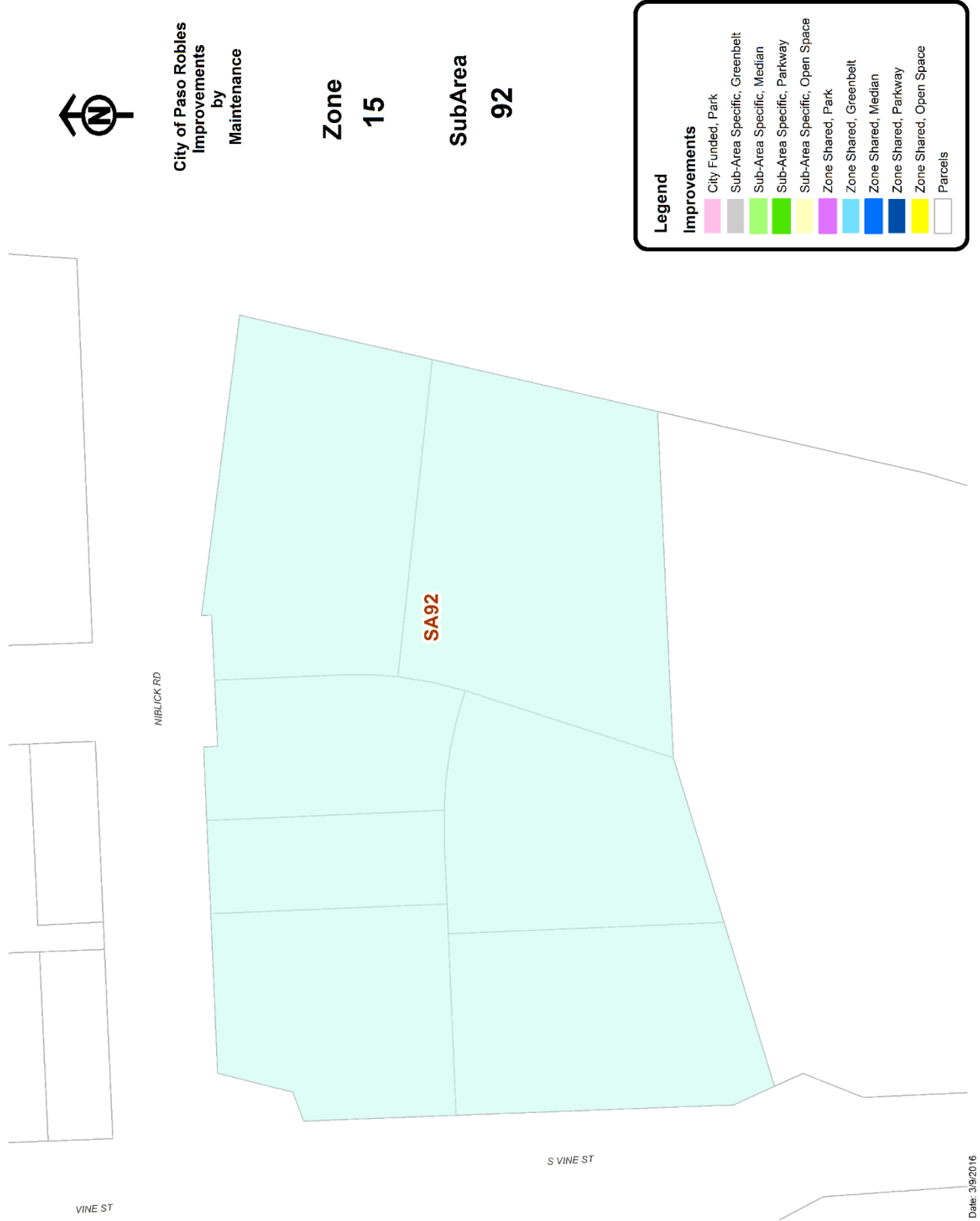
SubArea
71

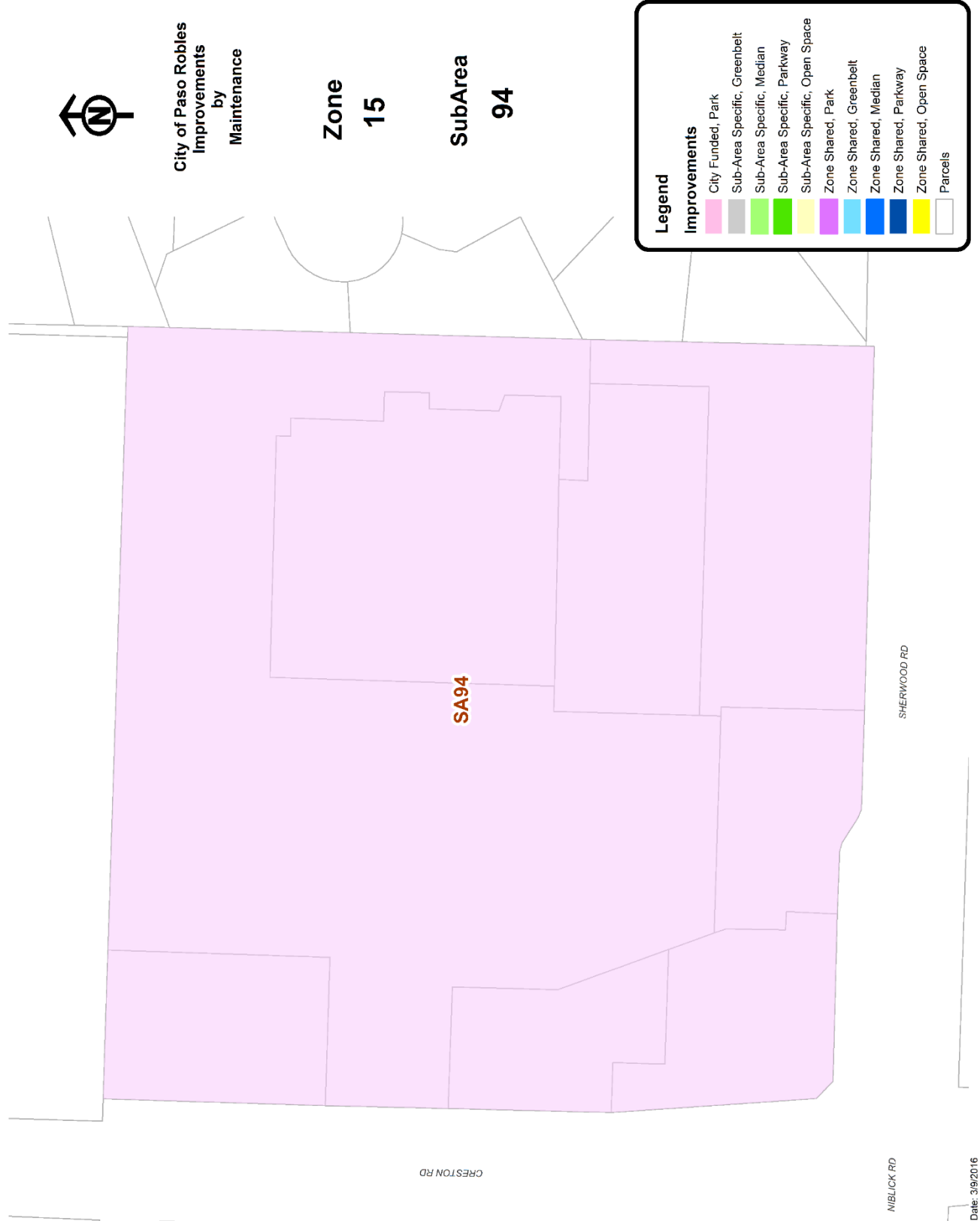
Legend	
Improvements	
	City Funded, Park
	Sub-Area Specific, Greenbelt
	Sub-Area Specific, Median
	Sub-Area Specific, Parkway
	Sub-Area Specific, Open Space
	Zone Shared, Park
	Zone Shared, Greenbelt
	Zone Shared, Median
	Zone Shared, Parkway
	Zone Shared, Open Space
	Parcels

SHERWOOD RD

SA71

Date: 3/9/2016
















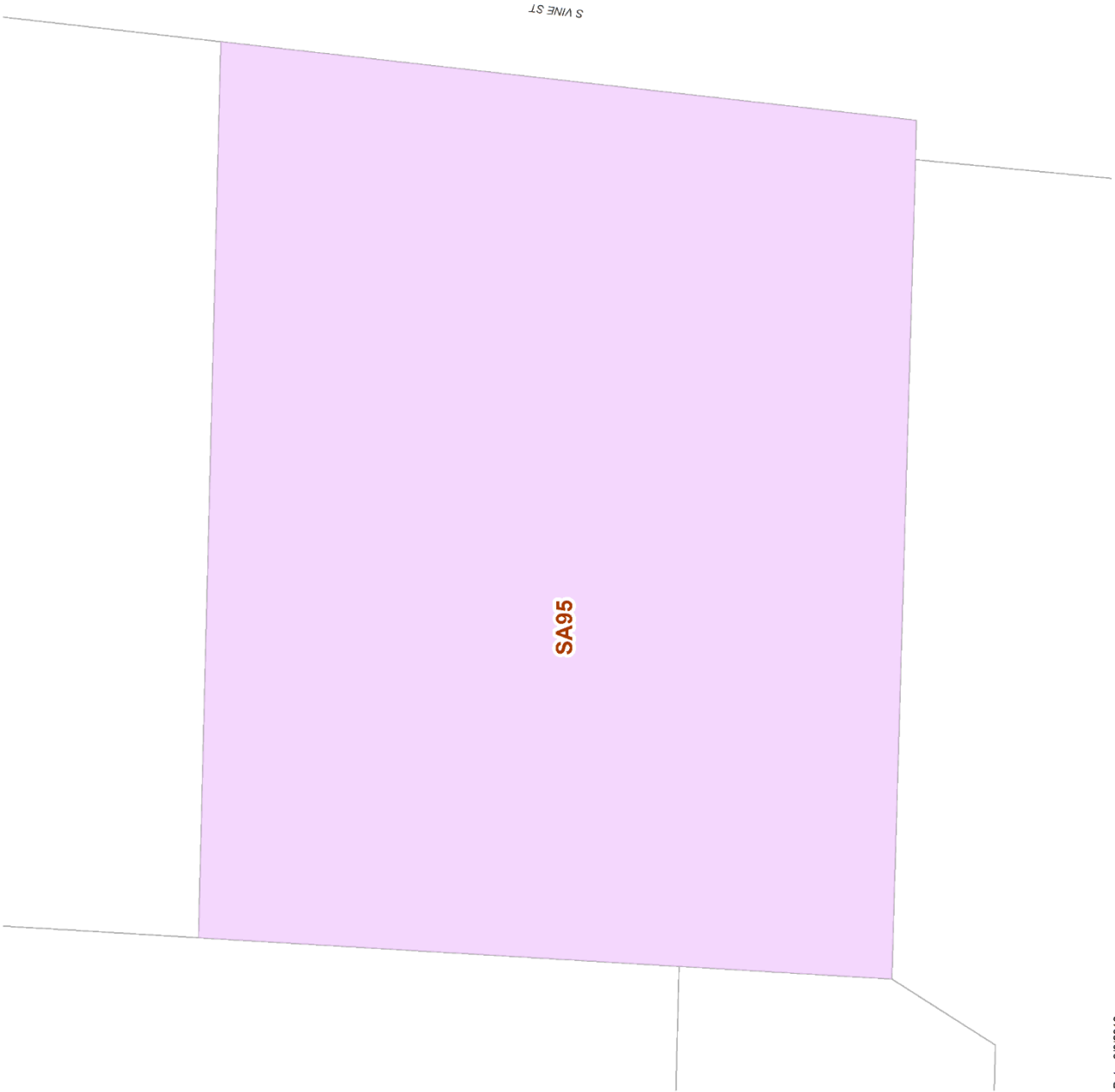


City of Paso Robles
Improvements
by
Maintenance

Zone
15

SubArea
95

Legend	
Improvements	
	City Funded, Park
	Sub-Area Specific, Greenbelt
	Sub-Area Specific, Median
	Sub-Area Specific, Parkway
	Sub-Area Specific, Open Space
	Zone Shared, Park
	Zone Shared, Greenbelt
	Zone Shared, Median
	Zone Shared, Parkway
	Zone Shared, Open Space
	Parcels



Date: 3/9/2016



City of Paso Robles
Improvements
by
Maintenance

**Zone
15**

**SubArea
97**

Legend

Improvements

City Funded, Park

Sub-Area Specific, Greenbelt

Sub-Area Specific, Median

Sub-Area Specific, Parkway

Sub-Area Specific, Open Space

Zone Shared, Park

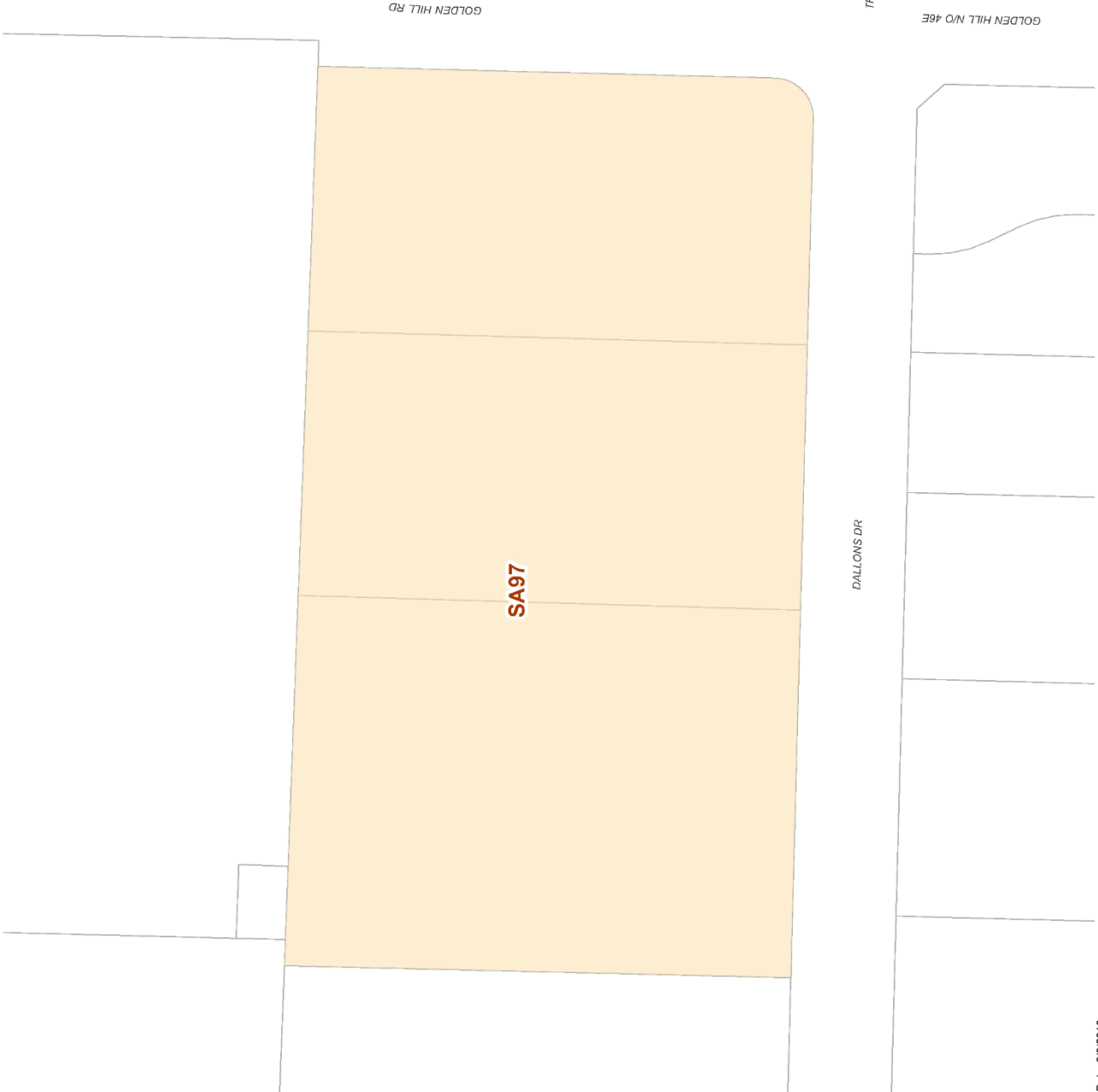
Zone Shared, Greenbelt

Zone Shared, Median

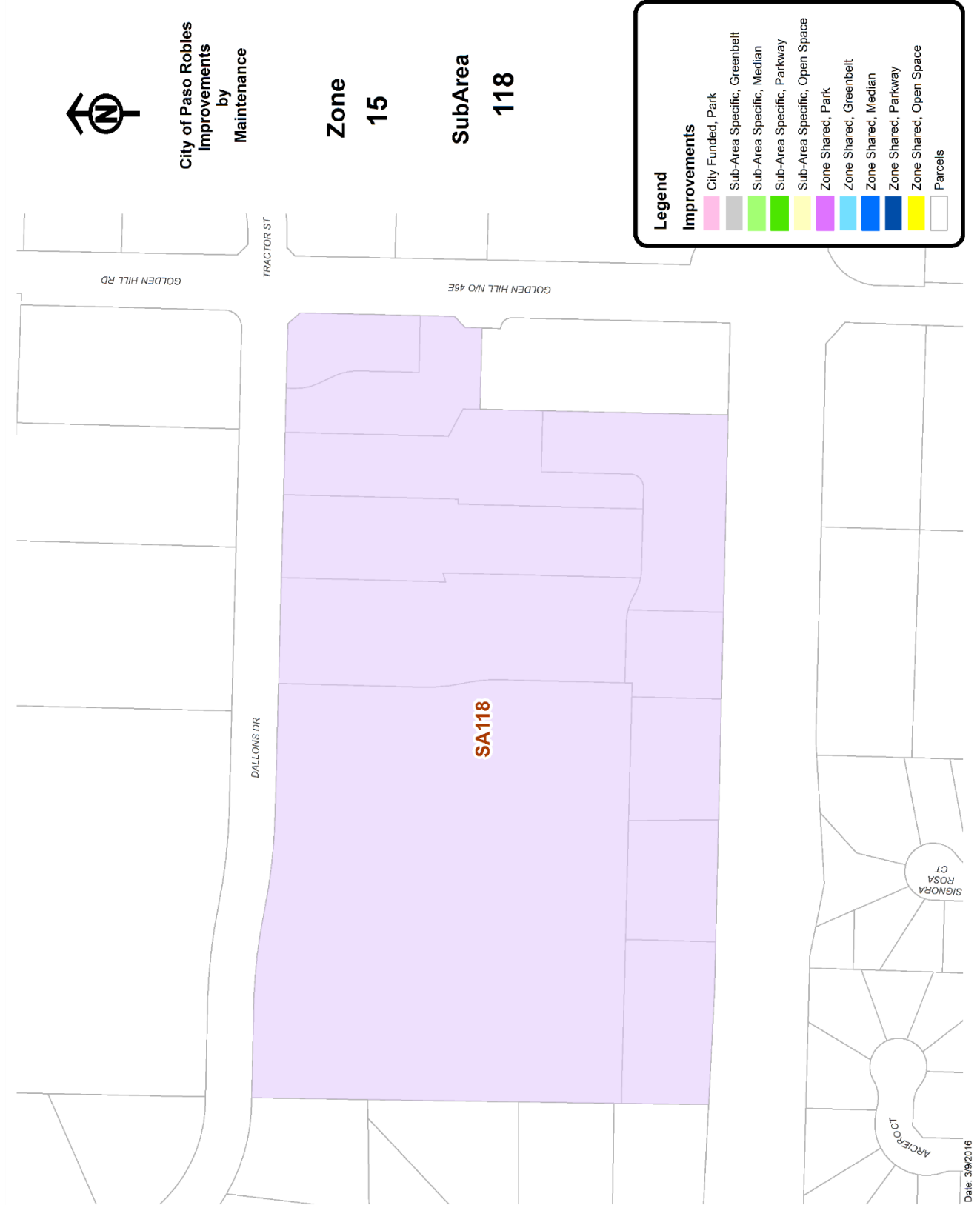
Zone Shared, Parkway

Zone Shared, Open Space

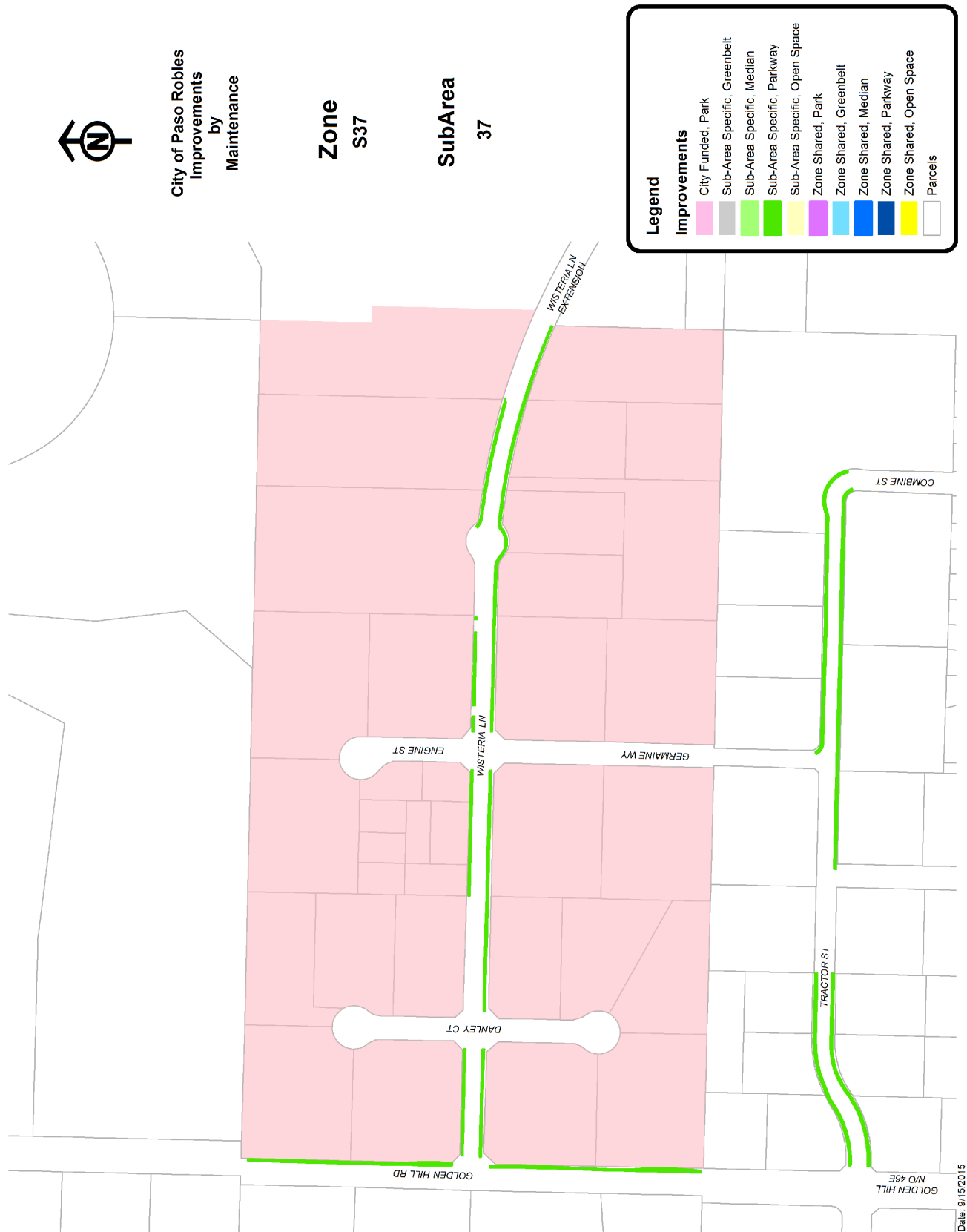
Parcels



Date: 3/9/2016





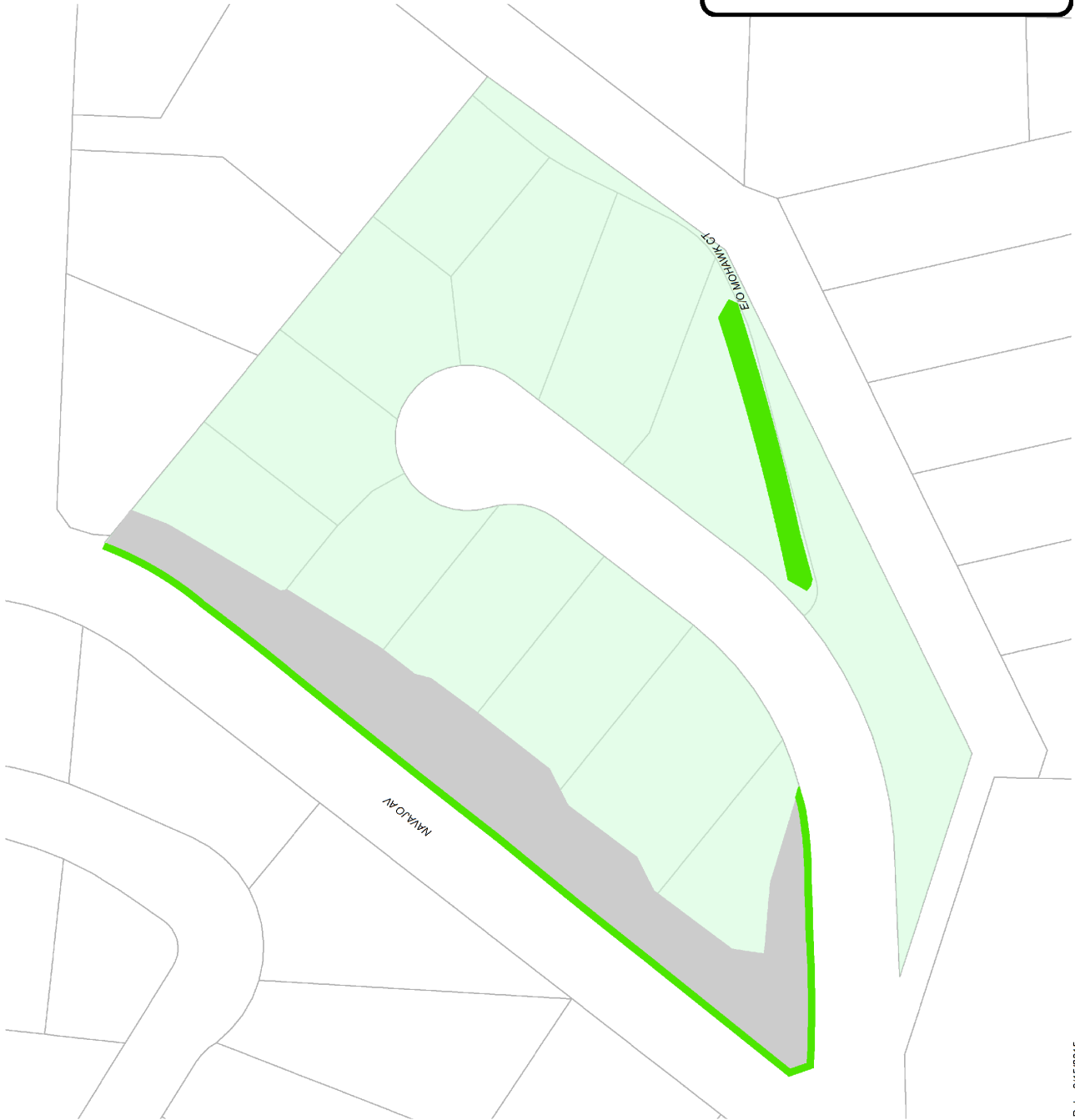
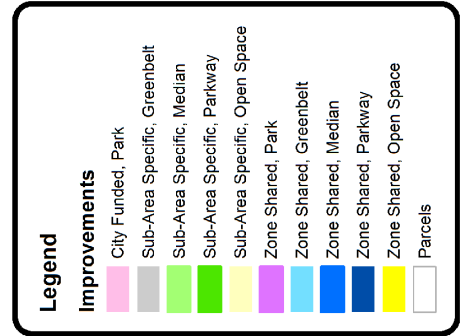




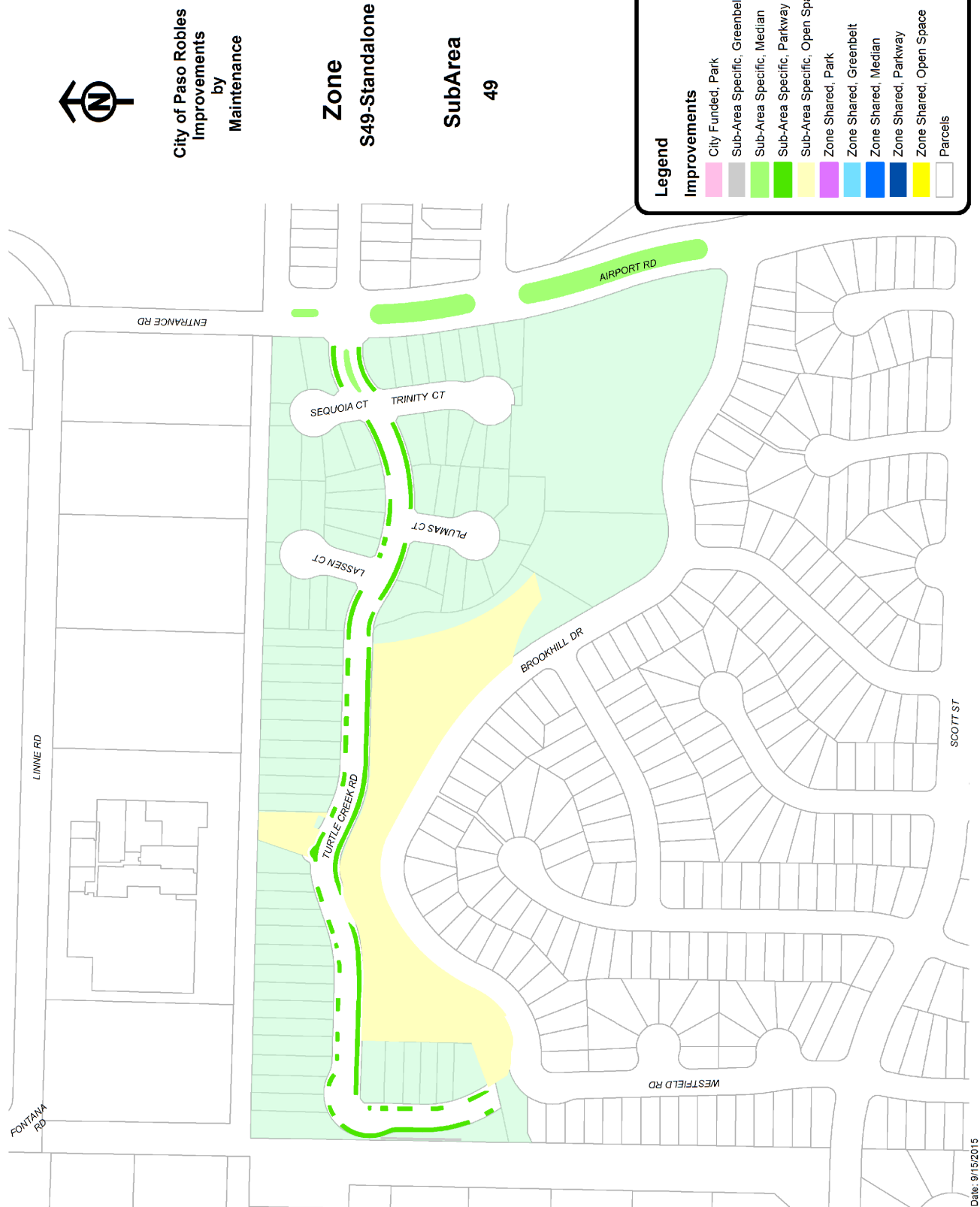
City of Paso Robles
Improvements
by
Maintenance

Zone
S44

SubArea
44



Date: 9/15/2015



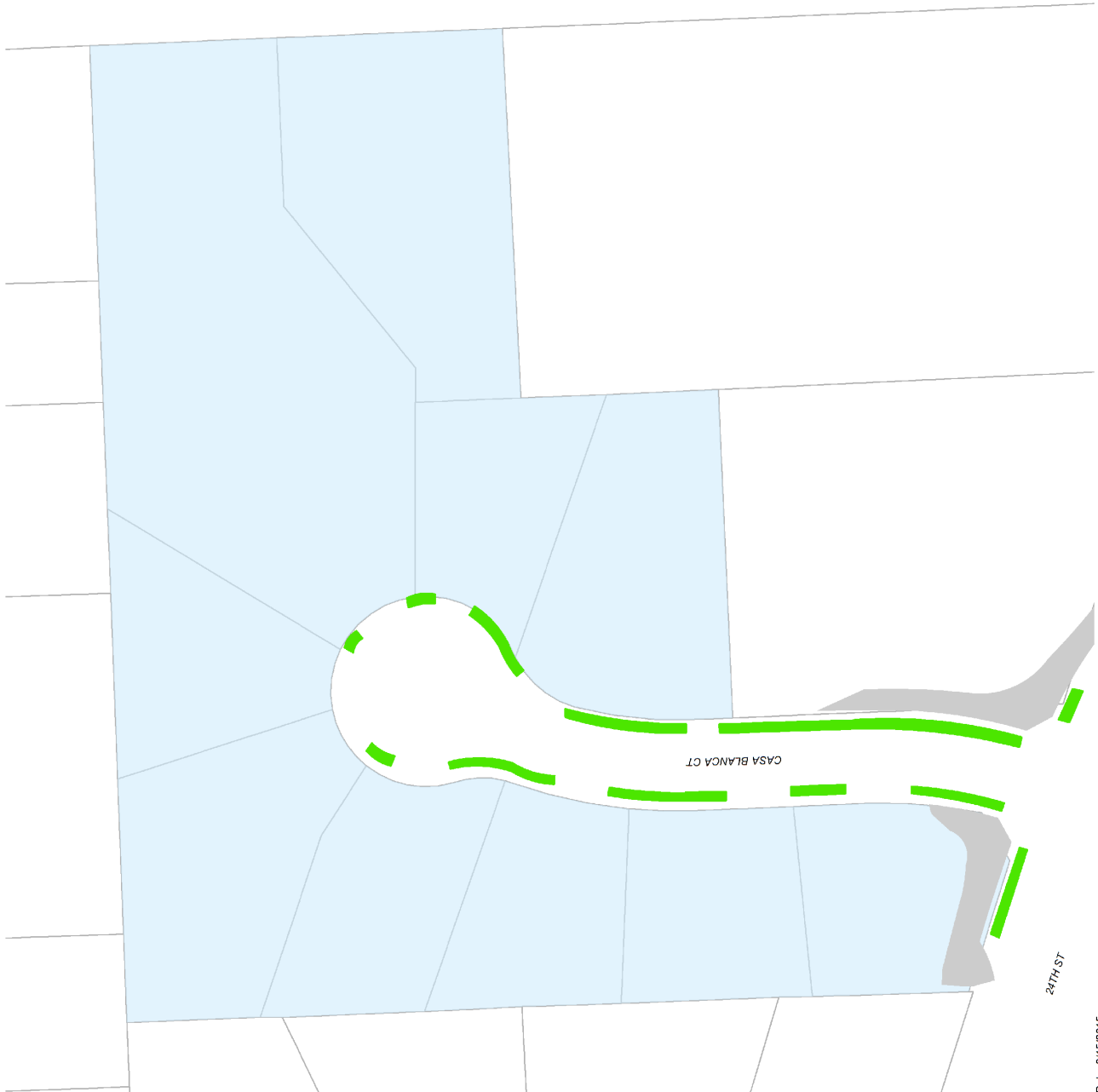
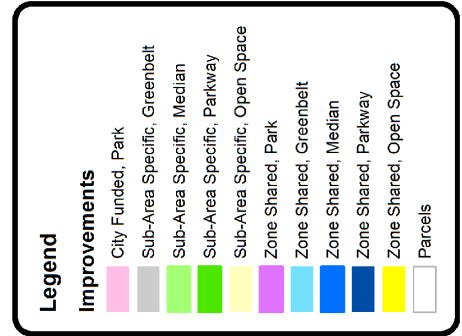


City of Paso Robles
Improvements
by
Maintenance

Zone
S59-Standalone

SubArea
59

VINE ST



Date: 9/15/2015



Date: 9/15/2015

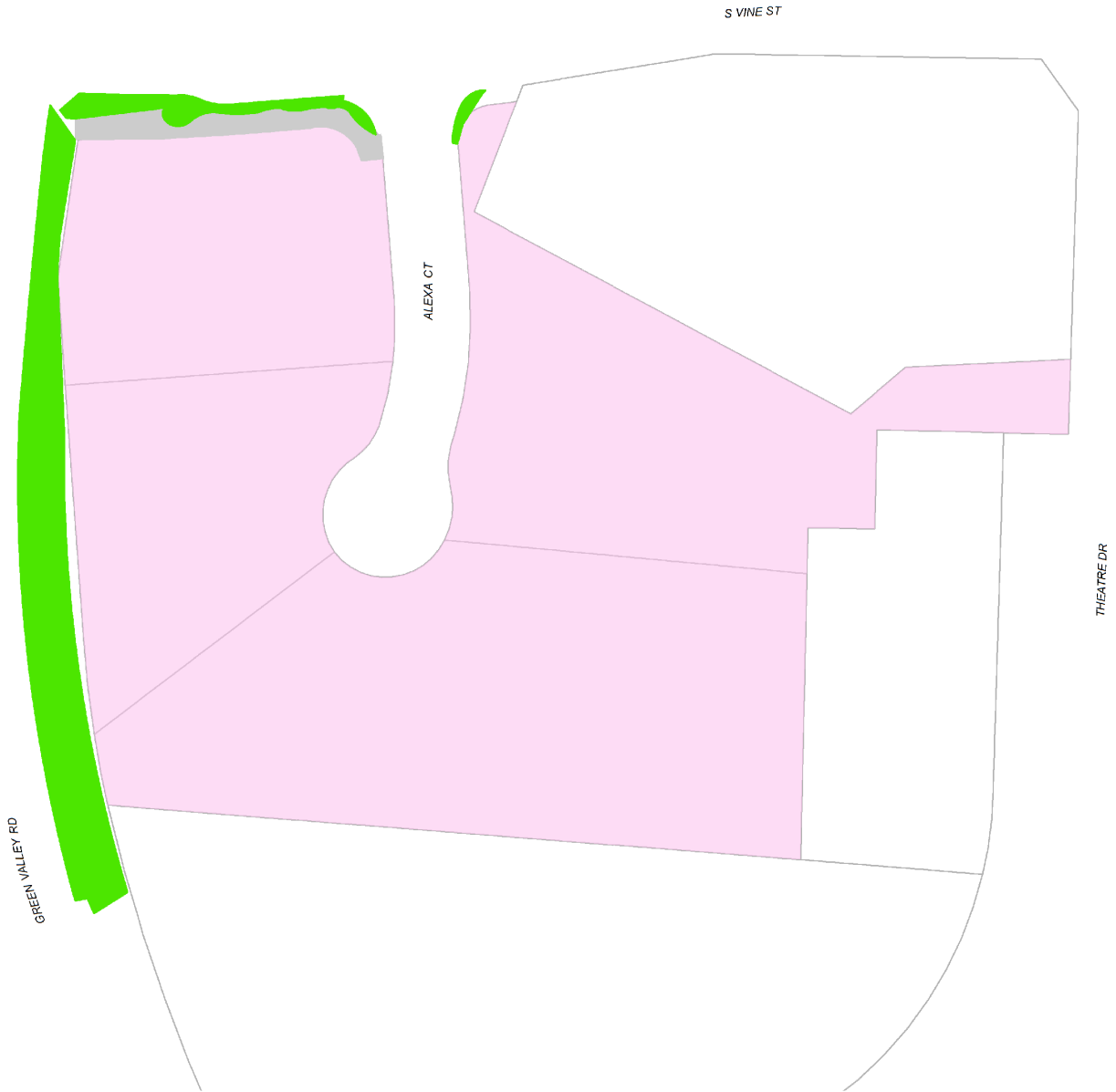


City of Paso Robles
Improvements
by
Maintenance

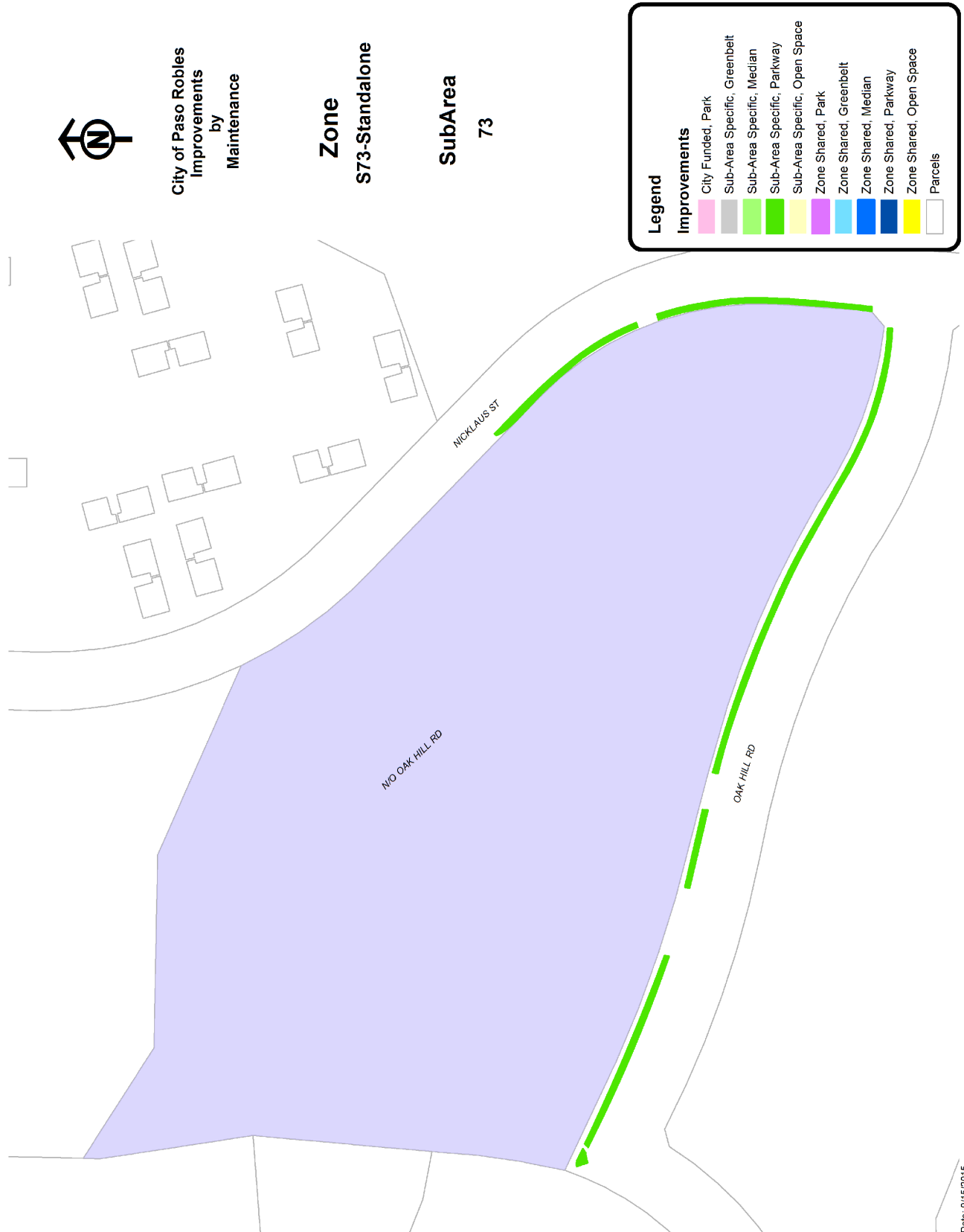
Zone
S68-Standalone

SubArea
68

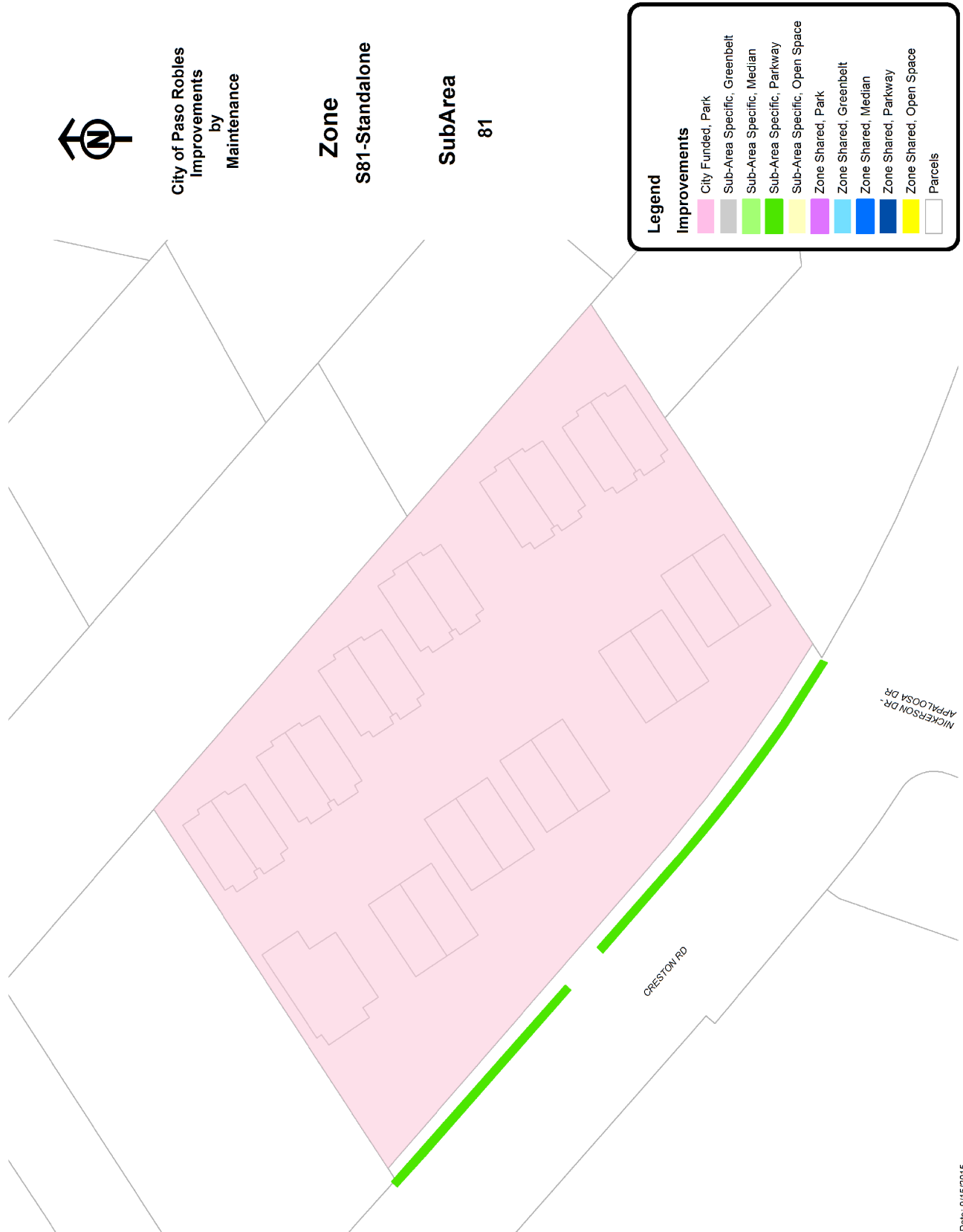
Legend	
Improvements	
	City Funded, Park
	Sub-Area Specific, Greenbelt
	Sub-Area Specific, Median
	Sub-Area Specific, Parkway
	Sub-Area Specific, Open Space
	Zone Shared, Park
	Zone Shared, Greenbelt
	Zone Shared, Median
	Zone Shared, Parkway
	Zone Shared, Open Space
	Parcels



Date: 9/15/2015







Date: 9/15/2015

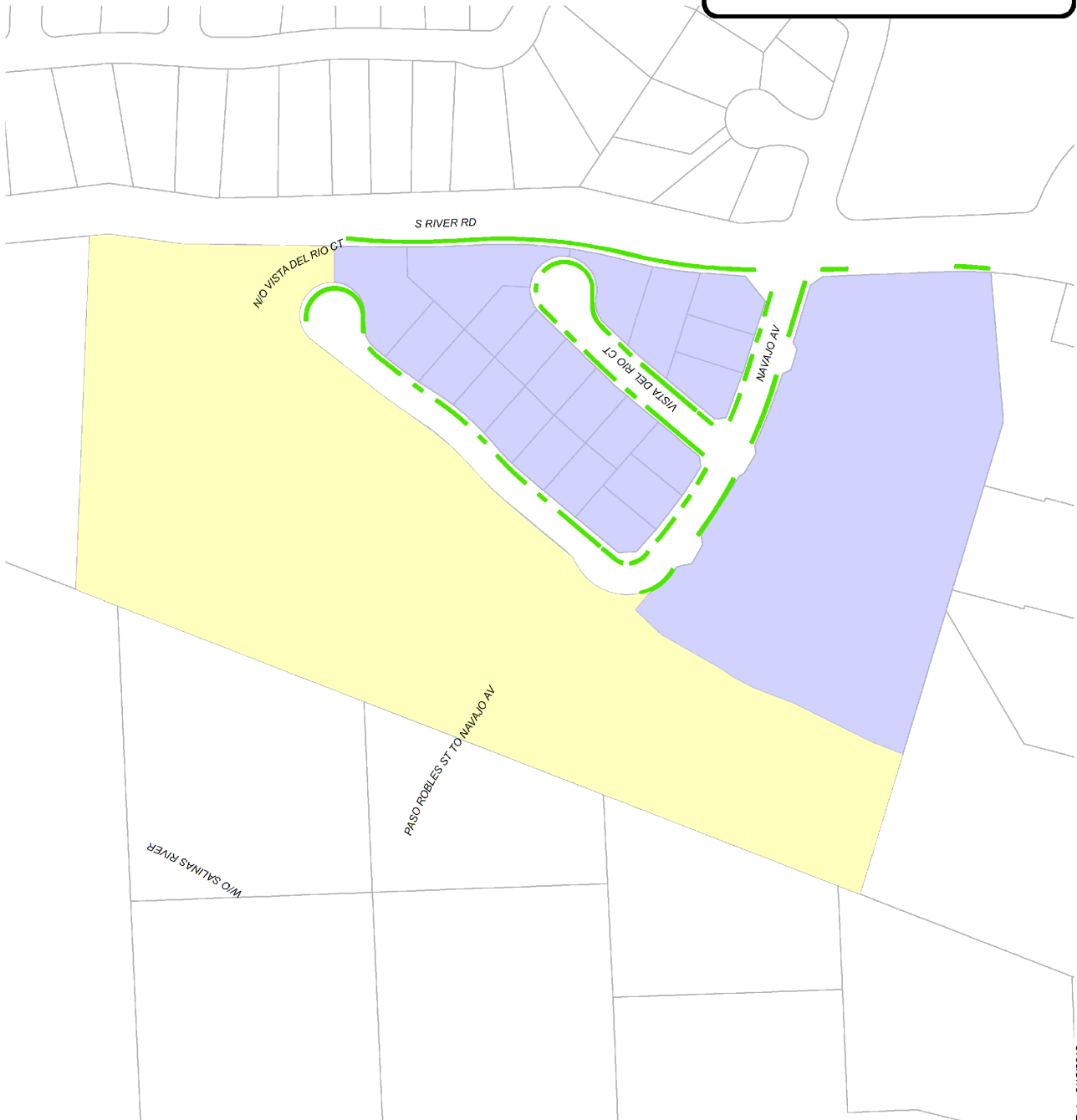
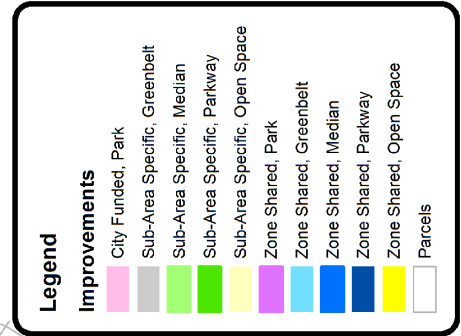




City of Paso Robles
Improvements
by
Maintenance

Zone
S88-Standalone

SubArea
88



Date: 9/15/2015

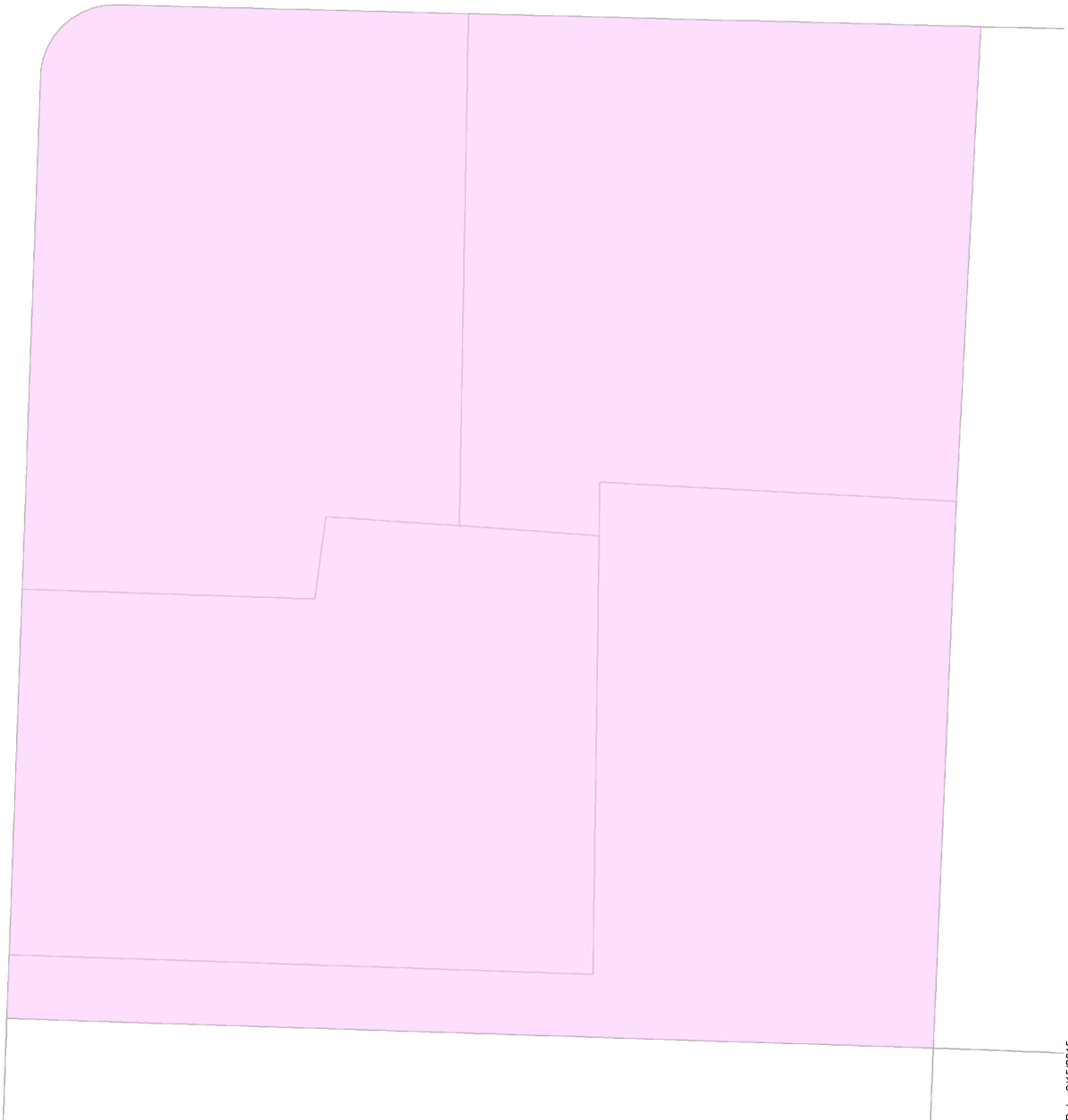
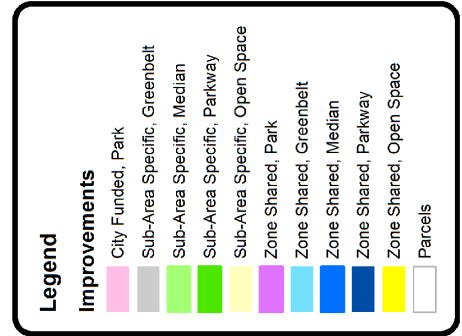
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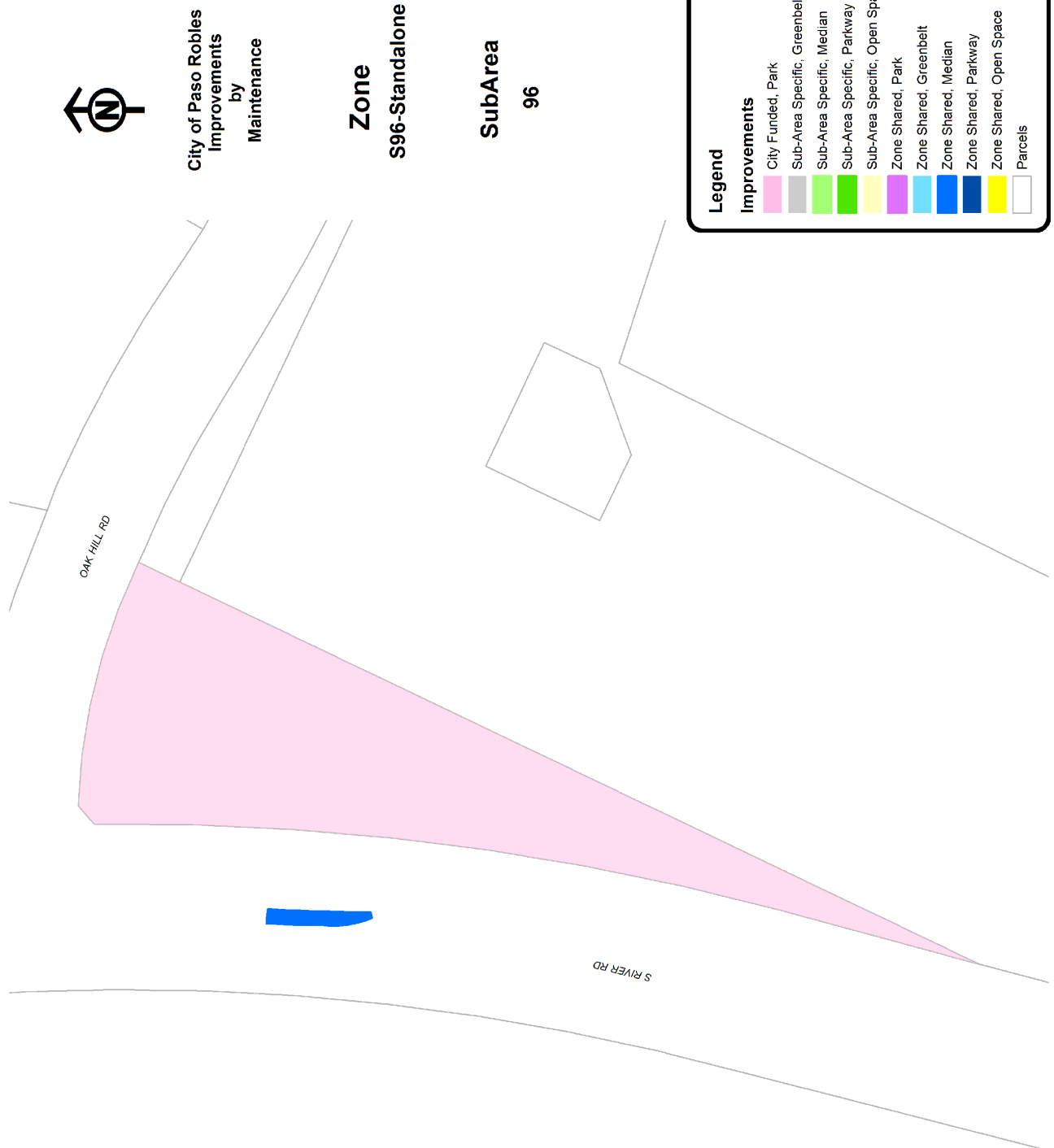
City of Paso Robles
Improvements
by
Maintenance

Zone
S93-Standalone

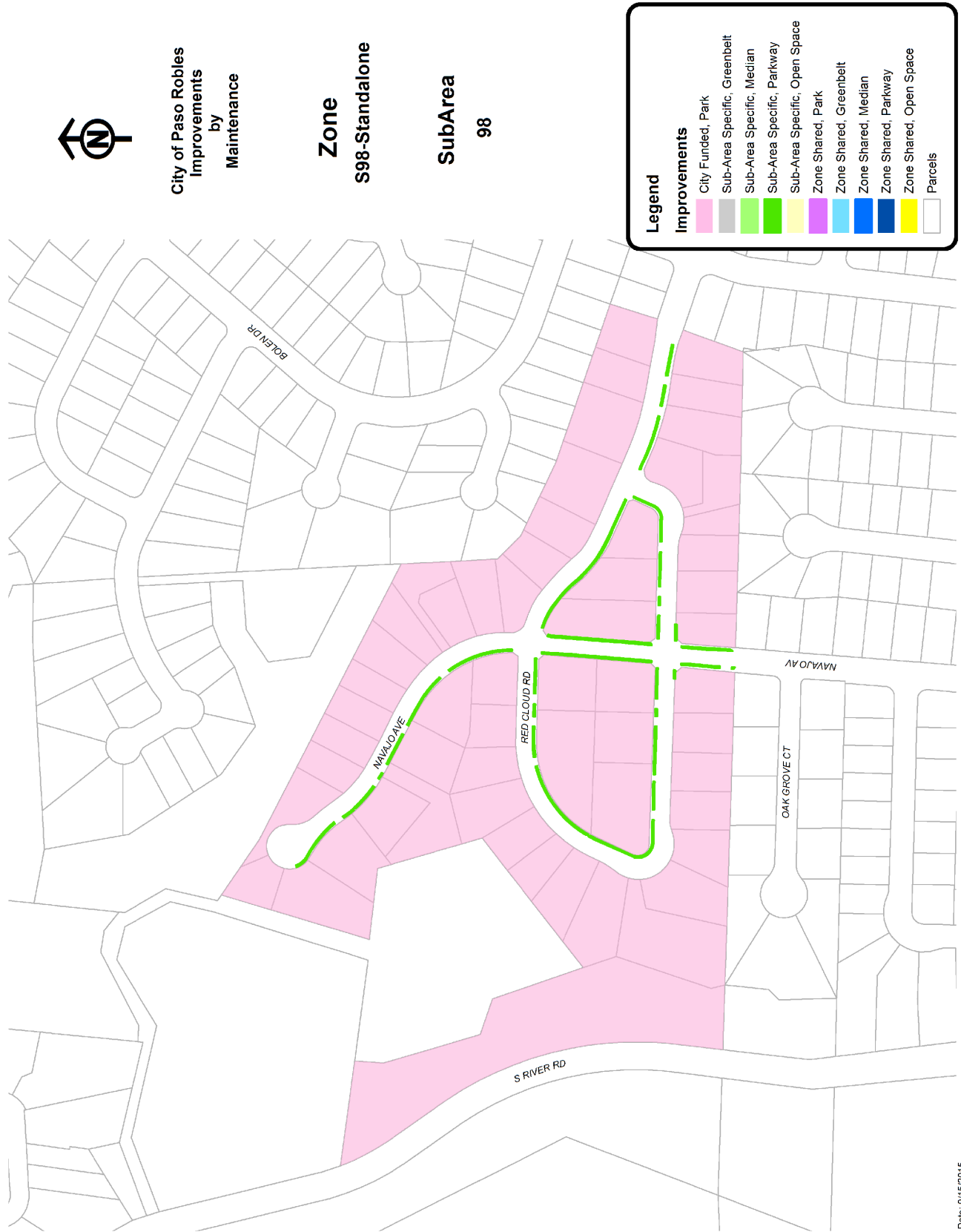
SubArea
93



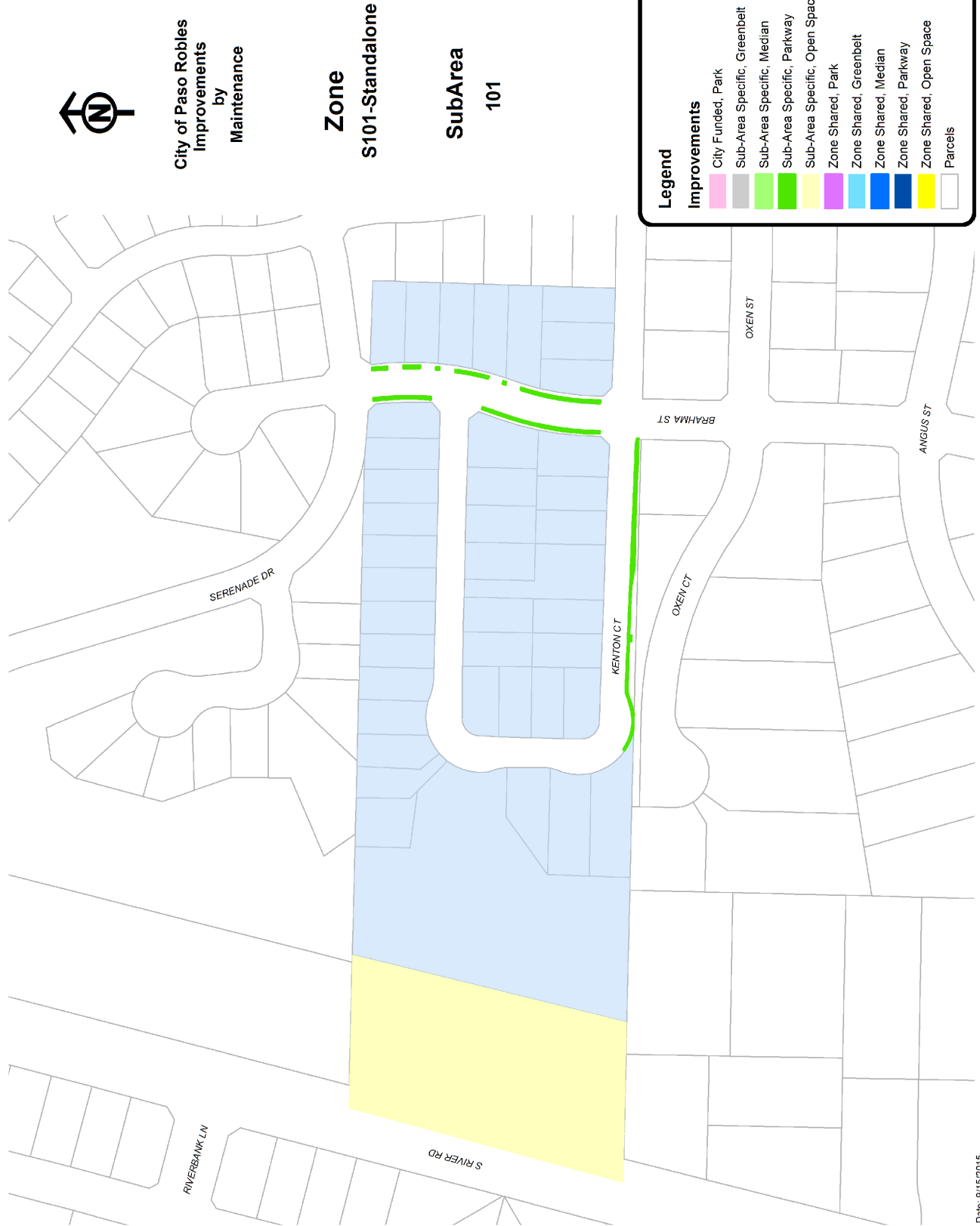
Date: 9/15/2015



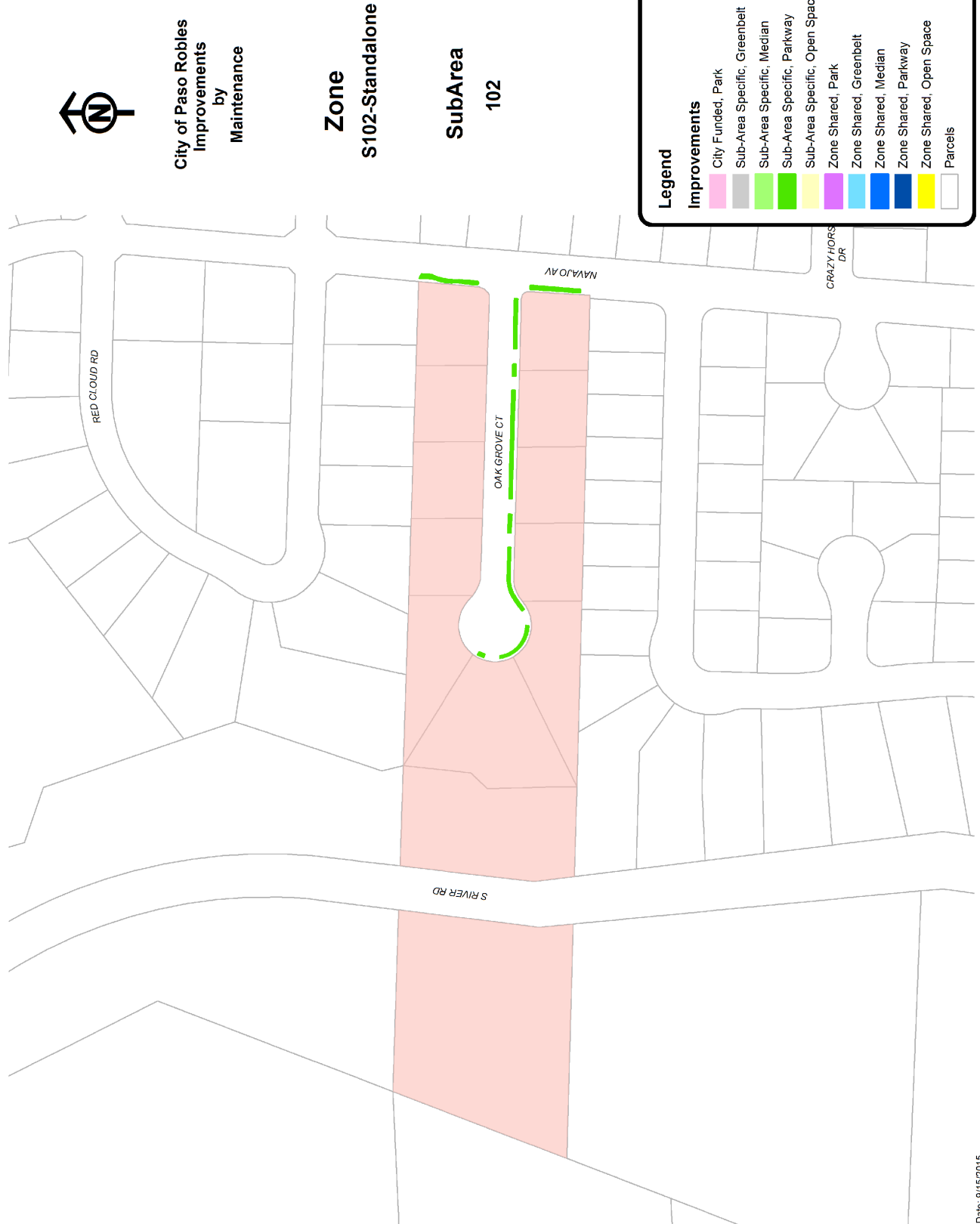
Date: 9/15/2015

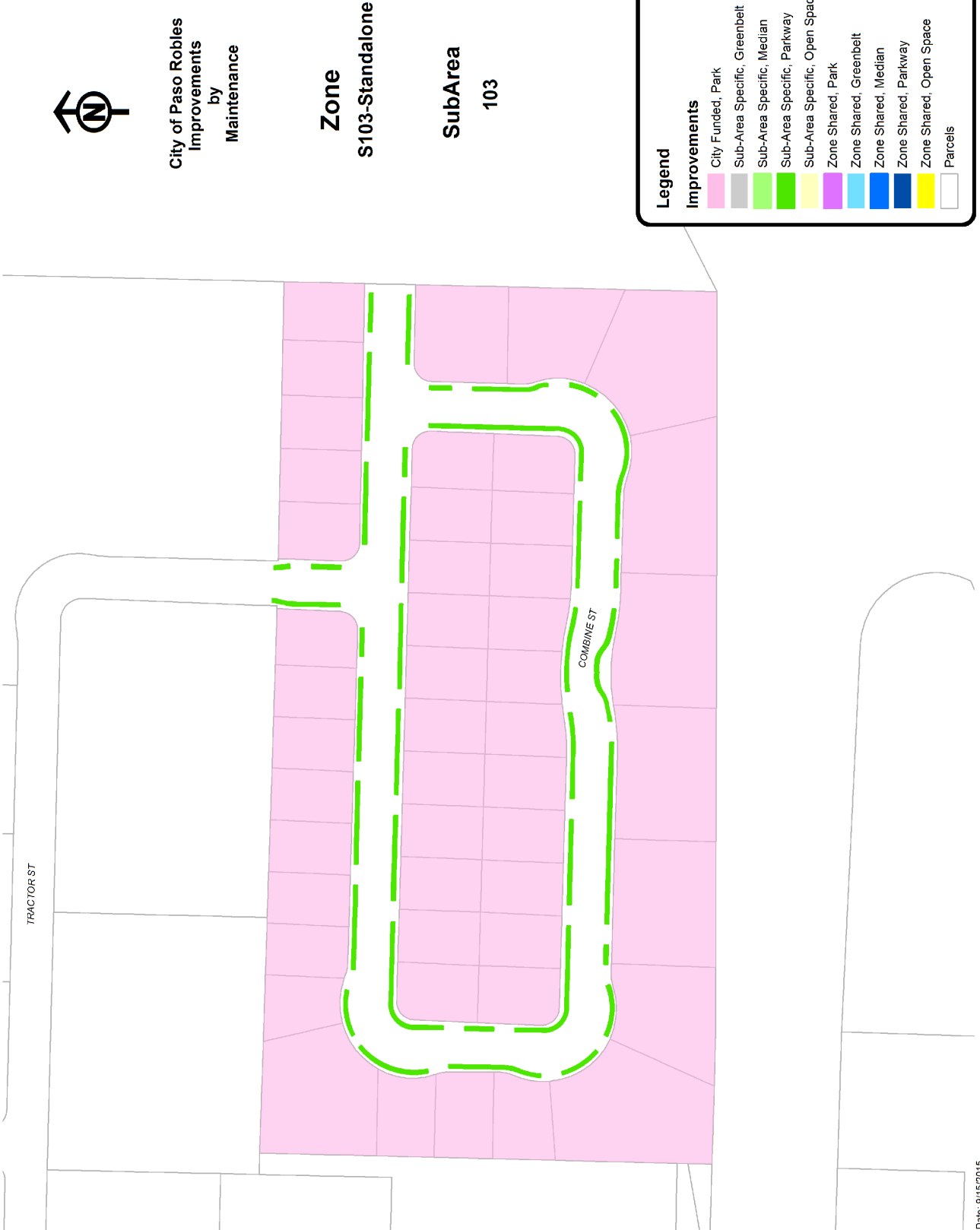


Date: 9/15/2015



Date: 9/15/2015







City of Paso Robles
Improvements
by
Maintenance

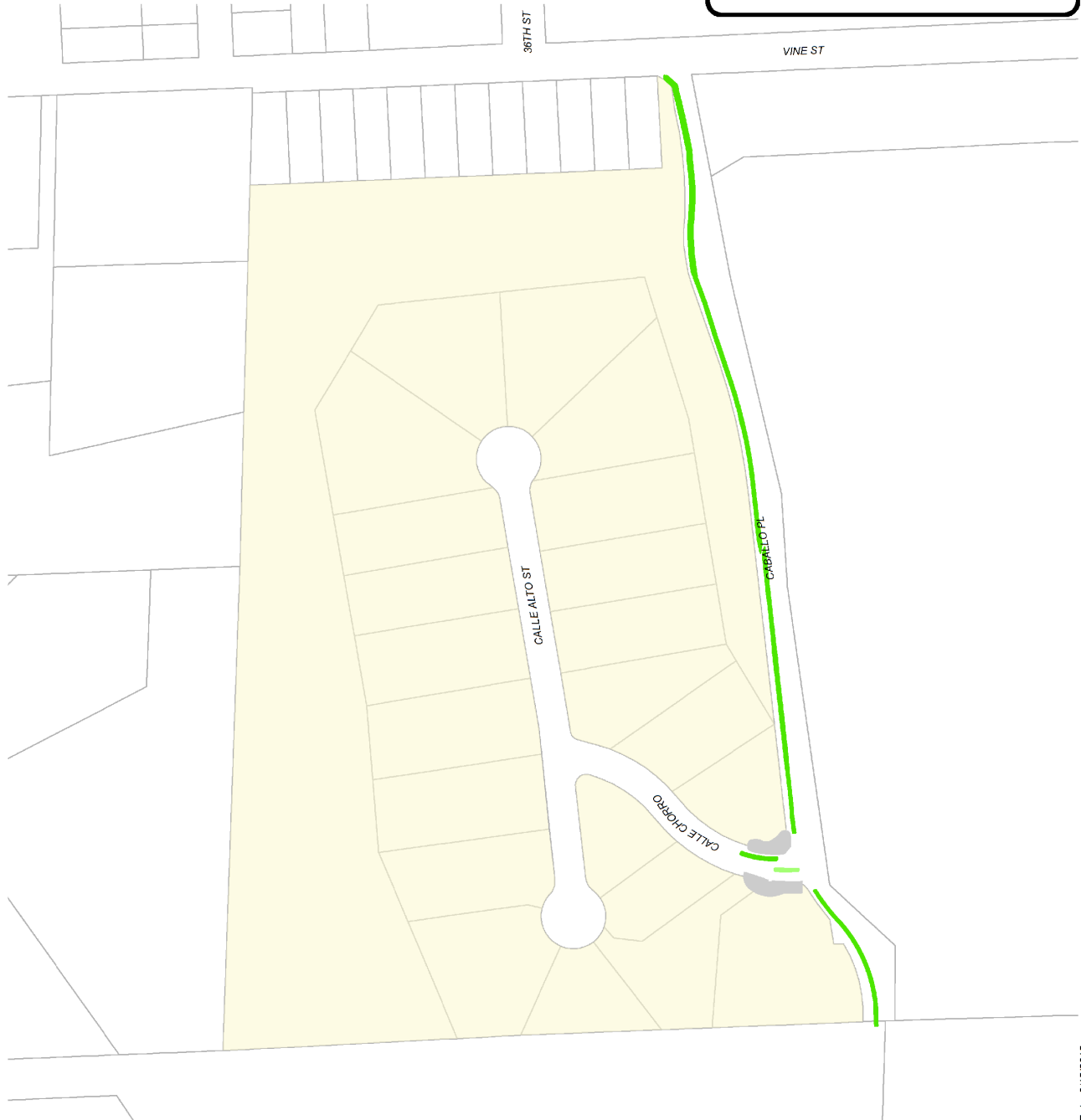
Zone
S106

SubArea
106

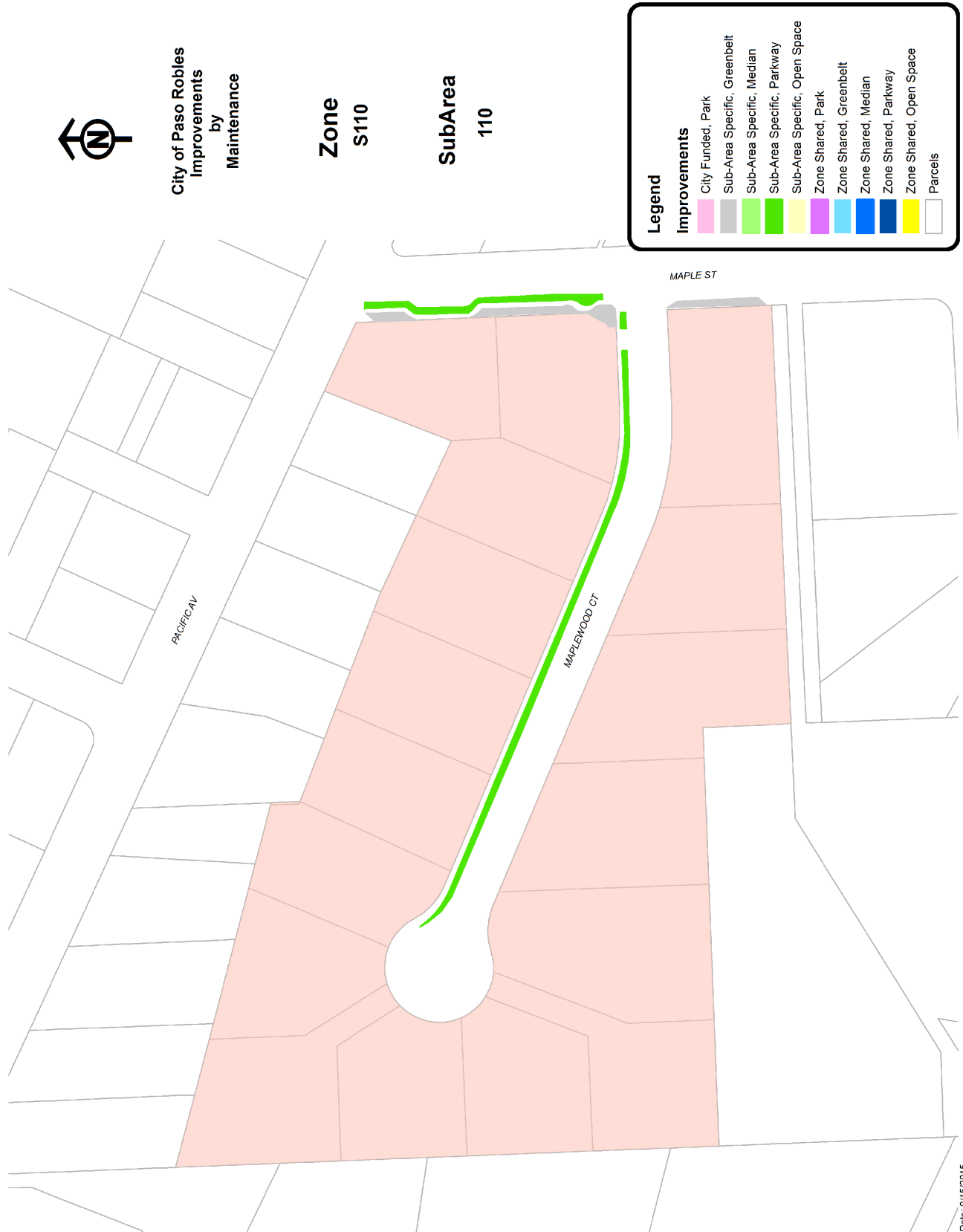
Legend

Improvements

- City Funded, Park
- Sub-Area Specific, Greenbelt
- Sub-Area Specific, Median
- Sub-Area Specific, Parkway
- Sub-Area Specific, Open Space
- Zone Shared, Park
- Zone Shared, Greenbelt
- Zone Shared, Median
- Zone Shared, Parkway
- Zone Shared, Open Space
- Parcels

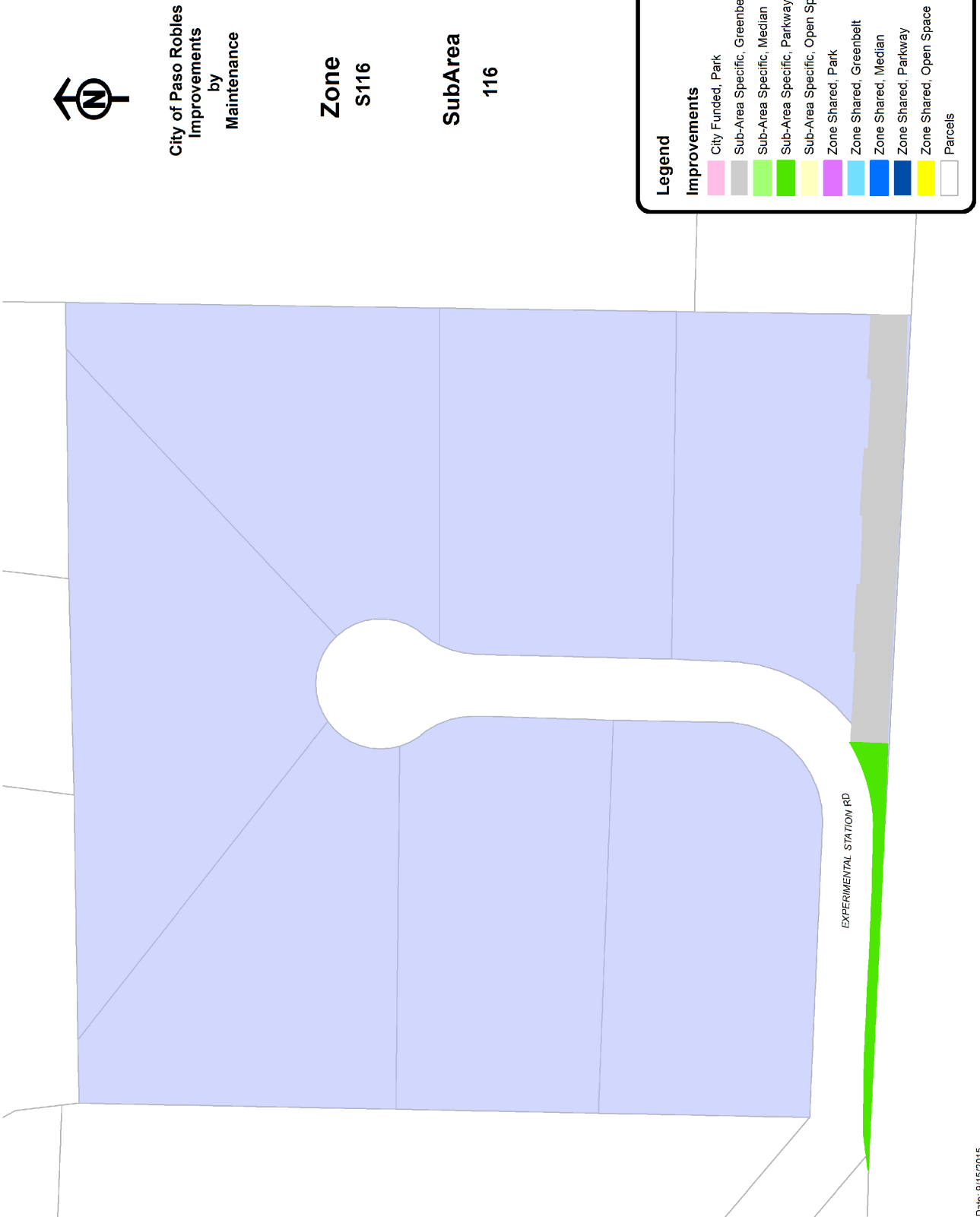


Date: 9/15/2015





Date: 4/17/2019

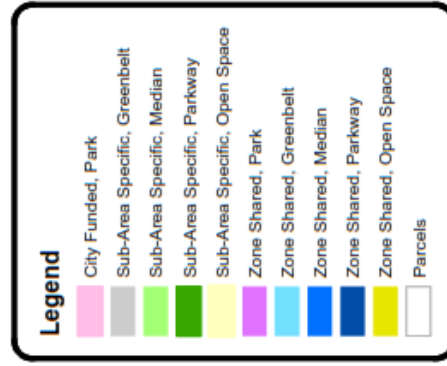


Date: 9/15/2015



City of Paso Robles
Improvements
by
Maintenance

SubArea
117



Date: 5/17/2021



City of Paso Robles
Improvements
by
Maintenance

SubArea
119

Legend

- City Funded, Park
- Sub-Area Specific, Greenbelt
- Sub-Area Specific, Median
- Sub-Area Specific, Parkway
- Sub-Area Specific, Open Space
- Zone Shared, Park
- Zone Shared, Greenbelt
- Zone Shared, Median
- Zone Shared, Parkway
- Zone Shared, Open Space
- Parcels

ASSESSMENT ROLL- APPENDIX A

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the San Luis Obispo County Assessor Parcel Maps and/or the San Luis Obispo County Secured Tax Roll for the year in which this Report is prepared. The proposed assessment for each parcel within the District has been prepared in accordance with the assessment rates presented in the budget and the method of apportionment described in this report and has been presented to the City Clerk under a separate cover.

Non-assessable lots or parcels may include government owned land; public utility owned property, land principally encumbered with public right-of-way's or easements and dedicated common areas.

The assessment information for each parcel as outlined in this Report and confirmed by the City Council, shall be submitted to the County Auditor/Controller, and included on the property tax roll for fiscal year 2023/2024. If the parcels or assessment numbers within the District and referenced by this Report are re-numbered, re-apportioned or changed by the County Assessor's Office after approval of the Report, the new parcel or assessment numbers with the appropriate assessment amount will be submitted to the County Auditor/Controller. If the parcel change made by the County includes a parcel split, parcel merger or tax status change, the assessment amount submitted on the new parcels or assessment numbers will be based on the method of apportionment and assessment rates approved in this Report by the City Council.