

CITY OF TULARE

Landscape Maintenance Districts Engineer's Report for Fiscal Year 2022 - 2023



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I. Introduction

The City of Tulare Landscaping and Lighting Districts (Districts) provide funding for the maintenance, repair and servicing of landscaping, sidewalks, fences, block walls, open space, signage, pocket parks, and some trail lighting in the City of Tulare. Some districts also include maintenance of pocket parks, storm drainage basins, trail lighting, and local street preventative maintenance. Twenty-six (26) Districts exist as follows:

1. Assessment District 89-01: North Oaks Estates Subdivision
2. Assessment District 89-02: The Grove Subdivision
3. Assessment District 90-01: Southgate Villa No. 11 Subdivision
4. Assessment District 91-01: Westwood Village Estates Subdivision
5. Assessment District 93-01: Sunrise Estates Subdivision
6. Assessment District 2000-01: Del Lago Subdivisions
7. Assessment District 2001-01: Autumn Glen Subdivision
8. Assessment District 2003-01: Shadow Wood and Majestic Subdivisions
9. Assessment District 2003-02: Kaweah Estates Subdivision
10. Assessment District 2005-01: Academy Estates Subdivision
11. Assessment District 2005-02: Palm Ranch, Woodbridge, and Cambridge Subdivisions
12. Assessment District 2005-03: Admiral Estates, Gail Estates, and Heritage North Subdivisions
13. Assessment District 2005-04: Valley Estates, Montecito, and Sherwood North Subdivisions
14. Assessment District 2005-05: Rancho Ventura Subdivision
15. Assessment District 2005-06: The Greens and KCOK Ranch Subdivisions
16. Assessment District 2005-07: Westgate Estates Subdivision
17. Assessment District 2005-08: California Ranchos and Cottonwood Estates Subdivisions
18. Assessment District 2007-01: Goble Court Subdivision
19. Assessment District 2010-01: Sycamore
20. Assessment District 2016-01: Sierra Vista No. 2 Subdivision
21. Assessment District 2018-01: Willow Glen and Kensington Estates Subdivisions
22. Assessment District 2018-02: The Greens at Oak Creek and Phases 2 thru 4 of Oak Creek
23. Assessment District 2020-01: Farrar Estates Subdivision

24. Assessment District 2021-01: Oakcrest Subdivision
25. Assessment District 2021-02: Liberty Hill Subdivision
26. Assessment District 2022-01: Fernjo Estates Subdivision

Assessments were established in previous fiscal years. In each subsequent year for which the assessments will be levied, the City Council must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. The Engineer's Report also identifies future planned projects. This Engineer's Report was prepared pursuant to the direction of the City Council.

This Engineer's Report was prepared to establish the budget for the services that will be funded by the proposed 2022–2023 assessments and the method by which assessments will be apportioned to lots and parcels, and to define the benefits received by those properties within each district. This Engineer's Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, and Article XIID of the California Constitution.

If the City Council approves this Engineer's Report and the proposed assessments contained herein by resolution, a notice of the proposed assessment levies must be published in a local paper at least ten (10) days prior to the date of the public hearing.

Following the minimum ten (10) day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 19, 2022. At this hearing, the City Council will consider approval of a resolution confirming the assessments for the fiscal year 2022–2023. If so confirmed and approved, the assessments will be submitted to the County Auditor-Controller/Treasurer-Tax Collector for inclusion on the property tax rolls for Fiscal Year 2022–2023.

Included in the Engineer's Report is the District Maintenance and Improvement Plan ("M&I Plan"), if any special maintenance activities or improvements are planned for the coming year. It is a separate planning document that identifies and plans for upcoming maintenance and service related improvements. The M&I Plan identifies the type of improvement (e.g. re-landscaping a corridor or replacing an improvement); the estimated cost; any installments required, and the approximate schedule for completion of the improvement. The City intends to continually update and revise the M&I Plan throughout each year to reflect the current status of improvement projects, budget updates and/or changes in priorities.

The concept of the M&I Plan arose from the City's commitment to comply with the requirements of the Landscaping and Lighting Act of 1972, and to provide a valuable instrument that enables the City to schedule, prioritize, and plan for needed maintenance and servicing improvements in the districts. It also serves as a means for

members of the public to review and understand the use of the assessment revenues generated from each district.

II. Plans & Specifications

The work and improvements proposed to be undertaken by the Districts, and the cost thereof paid from the levy of the annual assessments, provide special benefit to properties within the districts defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, the work and improvements are generally described as follows:

Within these Districts, the existing and proposed improvements are generally described as the installation, maintenance and servicing of turf, ground cover, shrubs and trees, irrigation systems, trail lighting, fencing, block walls, sidewalks, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property maintained by the City. Any plans and specifications for these improvements have been filed with the City Engineer and are incorporated herein by reference.

As applied herein, "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, cleaning, removal or replacement of all or any part of any improvement, providing for the life, growth, health, and beauty of landscaping, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electrical power for the lighting or operation of any improvements and water for irrigation of any landscaping or the maintenance of any other improvements.

Additionally, the Districts listed immediately below provide for supplemental maintenance activities as noted:

- Assessment District 93-01: Sunrise Estates Subdivision – 50% share of Sunrise Park maintenance
- Assessment District 2003-01: Shadow Wood and Majestic Subdivisions – Storm drainage basin maintenance
- Assessment District 2005-01: Academy Estates Subdivision – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2005-02: Palm Ranch, Woodbridge, and Cambridge Subdivisions – Supplemental preventative maintenance of local streets within the district boundaries

- Assessment District 2005-03: Admiral Estates, Gail Estates, and Heritage North Subdivisions – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2005-04: Valley Estates, Montecito, and Sherwood North Subdivisions – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2005-05: Rancho Ventura Subdivision – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2005-06: The Greens and KCOK Ranch Subdivisions – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2005-07: Westgate Estates Subdivision – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2005-08: California Ranchos and Cottonwood Estates Subdivisions – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2007-01: Goble Court Subdivision – Supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2018-01: Willow Glen and Kensington Estates Subdivisions – Park and drainage basin maintenance, supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2018-02: The Greens at Oak Creek and Phases 2 Thru 4 of Oak Creek – Storm drainage basin maintenance, and supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2020-01: Farrar Estates Subdivision – Park and drainage basin maintenance, supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2021-01: Oakcrest Subdivision – Park and drainage basin maintenance, supplemental preventative maintenance of local streets and traffic calming measures within the district boundaries
- Assessment District 2021-02: Liberty Hill Subdivision – Park and drainage basin maintenance, supplemental preventative maintenance of local streets within the district boundaries
- Assessment District 2022-01: Fernjo Estates Subdivision – Drainage basin maintenance, supplemental preventative maintenance of local streets within the district boundaries

III. Description of Improvements

The descriptions and locations of the funded improvements for the Districts are as follows:

1. Assessment District 89-01: NORTH OAKS ESTATES

- Incorporated improvements include approximately 7,890 square feet of landscaping including turf and planter areas, and block walls and sidewalks adjacent to the landscaped areas, located along the east side of Oaks Street between Washington Avenue and Kennedy Avenue.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

2. Assessment District 89-02: THE GROVE SUBDIVISION

- Incorporated improvements include approximately 23,792 square feet of landscaping including turf and planter areas, and block walls and sidewalks adjacent to the landscaped areas, located along the west side of Oaks Street south of Prosperity Avenue, and along the south side of Prosperity Avenue west of Oaks Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

3. Assessment District 90-01: SOUTHGATE VILLA NO. 11

- Incorporated improvements include approximately 10,275 square feet of landscaping including turf, and a block wall and sidewalks adjacent to the landscaped areas, located along the north side of Bardsley Avenue east of Laspina Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

4. Assessment District 91-01: WESTWOOD VILLAGE ESTATES

- Incorporated improvements include approximately 12,686 square feet of landscaping including turf and planter areas, and block walls and sidewalks adjacent to the landscaped areas, located along the north side of Cross Avenue between West Street and Sacramento Street, and along the east side of West Street north of Cross Avenue.
- Planned Maintenance and Improvement Projects for current fiscal year:

- Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

5. Assessment District 93-01: SUNRISE ESTATES

- Incorporated improvements include approximately 61,891 square feet of landscaping including turf and planter areas, and block walls and sidewalks adjacent to the landscaped areas, located along the south side of Foster Drive west of Turner Drive, along the west side of Turner Drive between Foster Drive and Commercial Avenue, and along Commercial Avenue west of Turner Drive.
- Incorporated improvements also include 50% of the cost of maintaining Sunrise Park, which includes approximately 195,395 square feet of turf and 80,582 square feet of tree planter area with irrigation system, sidewalks, and trash receptacles.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

6. Assessment District 2000-01: DEL LAGO SUBDIVISIONS

- Incorporated improvements include approximately 988,011 square feet of landscaping including turf and planter areas, and block walls and sidewalks adjacent to the landscaped areas, located within the Del Lago Specific Plan Area.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Replacement of damaged sidewalk; tree trimming and removals; landscaping irrigation modifications; routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

7. Assessment District 2001-01: AUTUMN GLEN SUBDIVISION

- Incorporated improvements include approximately 1,536 square feet of landscaped planter areas, and block walls and sidewalks adjacent to the landscaped area, located along the east side of Laspina Street north of Walnut Avenue.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

8. Assessment District 2003-01: SHADOW WOOD AND MAJESTIC SUBDIVISIONS

- Incorporated improvements include approximately 23,144 square feet of landscaping including turf and planter areas, and block walls and sidewalks

adjacent to the landscaped areas, located along the east side of Mooney Boulevard south of Bardsley Avenue, and along the south side of Bardsley Avenue east of Mooney Boulevard.

- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

9. Assessment District 2003-02: KAWEAH ESTATES

- Incorporated improvements include approximately 34,380 square feet of landscaping including planter areas, block walls and trail surfacing within the landscaped areas, and a security chain link fence adjacent to the TID canal, located along the west side of Mooney Boulevard north of Levin Avenue.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

10. Assessment District 2005-01: ACADEMY ESTATES

- Incorporated improvements include approximately 12,015 square feet of landscaping including turf and planter areas, and block walls and sidewalks adjacent to the landscaped areas and the TID Canal, landscaping along the drainage basin on Academy Avenue, and supplemental preventative maintenance on local streets within the District boundaries. District is located between Eastgate Avenue and Academy Avenue, and between Aronian Street and Mooney Boulevard.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

11. Assessment District 2005-02: PALM RANCH, WOODBRIDGE, AND CAMBRIDGE SUBDIVISIONS

- Incorporated improvements include approximately 274,822 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, a bike path along Morrison Street between Alpine Avenue and Tulare Avenue, landscaping along the drainage basin and within pocket parks, and supplemental preventative maintenance on local streets within the District boundaries. District includes various subdivisions between Bardsley Avenue and Tulare Avenue, east of Mooney Boulevard.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.

- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

12. Assessment District 2005-03: ADMIRAL ESTATES, GAIL ESTATES, AND HERITAGE NORTH SUBDIVISIONS

- Incorporated improvements include approximately 16,386 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, a security chain link fence adjacent to the TID Canal, and supplemental preventative maintenance on local streets within the District boundaries. District includes various subdivisions located between Gail Avenue and Zumwalt Avenue west of the Union Pacific Railroad.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

13. Assessment District 2005-04: VALLEY ESTATES, MONTECITO, AND SHERWOOD NORTH SUBDIVISIONS

- Incorporated improvements include approximately 53,184 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, and supplemental preventative maintenance on local streets within the District boundaries. District includes various subdivisions between Cross Avenue and Merritt Avenue, and between Cromley Street and Denair Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

14. Assessment District 2005-05: RANCHO VENTURA

- No maintenance being performed at this time.

15. Assessment District 2005-06: THE GREENS AND KCOK RANCH SUBDIVISIONS

- Incorporated improvements include approximately 40,710 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, and supplemental preventative maintenance on local streets within the District boundaries. District includes various subdivisions between Tulare Avenue and Prosperity Avenue east of Mooney Boulevard.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.

- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

16. Assessment District 2005-07: WESTGATE ESTATES

- Incorporated improvements include approximately 42,636 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, and supplemental preventative maintenance on local streets within the District boundaries. District is located west of West Street between Inyo Avenue, the Santa Fe Trail, and Tulare Drive.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

17. Assessment District 2005-08: CALIFORNIA RANCHOS AND COTTONWOOD ESTATES

- Incorporated improvements include approximately 25,160 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, security chain link fencing adjacent to the TID canal, and supplemental preventative maintenance on local streets within the District boundaries. District is located along the east side of Turner Drive south of Foster Drive; along the north side of Foster Drive west of Mooney Boulevard; and along the west side of Mooney Boulevard north of Foster Drive.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

18. Assessment District 2007-01: GOBLE COURT SUBDIVISION

- Incorporated improvements include approximately 2,990 square feet of landscaping including turf and planter areas, block walls and sidewalks adjacent to the landscaped areas, and supplemental preventative maintenance on local streets within the District boundaries. District is located along the south side of Bardsley Avenue east of Laspina Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

19. Assessment District 2010-01: SYCAMORE

- Incorporated improvements include approximately 125 street trees along Sycamore Avenue between Cherry Street and Blackstone Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of street trees.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

20. Assessment District 2016-01: SIERRA VISTA NO. 2 SUBDIVISION

- Incorporated improvements include pedestrian trail improvements along the subdivision's frontage with the TID canal consisting of approximately 20,455 square feet of landscaping, an asphalt concrete trail pathway, decorative trail lighting, benches, drinking fountains, trash receptacles, bollards, vehicle access gates, block walls, and a security chain link fence adjacent to the TID canal. District is located north of Walnut Avenue and west of Mooney Boulevard.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

21. Assessment District 2018-01: WILLOW GLEN AND KENSINGTON ESTATES SUBDIVISIONS

- Future incorporated improvements will include approximately 417,775 square feet of landscaping including turf and planter areas and block walls and sidewalks adjacent to the landscaped area, approximately 117,912 square feet of neighborhood park space, and supplemental preventative maintenance of local streets within the district boundaries. District is located at the northwest corner of Cartmill Avenue and Mooney Boulevard (State Route 63). For fiscal year 2022-23, assessment includes maintenance of approximately 328,420 square feet of landscaping including turf and planter areas, block walls and sidewalk, maintenance of approximately 117,912 square feet of neighborhood park area, and supplemental preventative maintenance on local streets within the District boundaries.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

22. Assessment District 2018-02: THE GREENS AT OAK CREEK SUBDIVISION AND OAK CREEK Nos. 2 THRU 4

- Future incorporated improvements will include approximately 24,174 square feet of landscaping including turf and planter areas and block walls and sidewalks adjacent to the landscaped area, approximately 61,233 square feet

of storm drainage basin area including turf and planter areas and chain link fence adjacent to the basin, and supplemental preventative maintenance of local streets within the district boundaries. District is located along the east side of Mooney Boulevard (State Route 63) south of Seminole Avenue. For fiscal year 2022-23, assessment includes maintenance of approximately 6,594 square feet of landscaping including turf and planter areas, block walls and sidewalk, and supplemental preventative maintenance on local streets within the District boundaries.

- Planned Maintenance and Improvement Projects for current fiscal year:
 - Routine maintenance of improvements.
- Future Maintenance and Improvement Projects:
 - Preventative maintenance on local streets within District boundaries when balance of funds is sufficient.

23. Assessment District 2020-01: FARRAR ESTATES SUBDIVISION

- Future incorporated improvements will include approximately 305,261 square feet of landscaping including turf and planter areas and block walls and sidewalks adjacent to the landscaped area, approximately 85,996 square feet of storm drainage basin area including turf and planter areas and chain link fence adjacent to the basin, and supplemental preventative maintenance of local streets within the district boundaries. District is located at the northwest corner of Tulare Avenue (State Route 137) and Morrison Street. For fiscal year 2022-23, assessment includes maintenance of approximately 98,492 square feet of landscaping including turf and planter areas, block walls and sidewalk, maintenance of approximately 85,996 square feet of ponding basin, and supplemental preventative maintenance on local streets within the District boundaries.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - No maintenance being performed at this time.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

24. Assessment District 2021-01: OAKCREST SUBDIVISION

- Incorporated improvements include approximately 28,451 square feet of landscaping including turf and planter areas and block walls and sidewalks adjacent to the landscaped area, approximately 34,250 square feet of storm drainage basin area including turf and planter areas and chain link fence adjacent to the basin, and supplemental preventative maintenance of local streets and traffic calming measures within the district boundaries. District is located along the north side of Tulare Avenue east of Enterprise Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - No maintenance being performed at this time.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

25. Assessment District 2021-02: LIBERTY HILL SUBDIVISION

- Future incorporated improvements will include approximately 128,461 square feet of landscaping including turf and planter areas and block walls and sidewalks adjacent to the landscaped area, approximately 45,684 square feet of neighborhood park space, approximately 77,321 square feet of storm drainage basin area including chain link fence, and supplemental preventative maintenance of local streets within the district boundaries. District is located at the northwest corner of Bardsley Avenue and West Street.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - No maintenance being performed at this time.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

26. Assessment District 2022-01: FERNJO ESTATES SUBDIVISION

- Future incorporated improvements will include approximately 13,672 square feet of landscaping including turf and planter areas and block walls and sidewalks adjacent to the landscaped area, approximately 21,341 square feet of storm drainage basin area including chain link fence, and supplemental preventative maintenance of local streets within the district boundaries. District is located on the east side of Mooney Boulevard south of Clover Meadow Avenue.
- Planned Maintenance and Improvement Projects for current fiscal year:
 - No maintenance being performed at this time.
- Future Maintenance and Improvement Projects:
 - None identified at this time.

IV. Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the improvements throughout the Districts, and the methodology used to apportion the total assessment to properties within the Districts.

The Districts consist of all Assessor Parcels within the boundaries as defined by the Assessment Diagram filed upon formation of the district. Assessment Diagrams are provided in Section VIII of this report. Listings of Assessor Parcel Numbers for each district are included in Appendix A. The lots include all privately or publicly owned lots within said boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Districts over and above general benefits conferred on real property or the public at large. The apportionment of special benefit is a two-step process. The first step is to identify the types of special benefit arising from the improvements, and the second step is to

allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on a special benefit to the property. This benefit is received by the property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's setback landscaping or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

“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.”

Proposition 218, coded as Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the Districts. These types of special benefits are summarized as follows:

- A. Protection of views, scenery and other resources, values and environmental benefits enjoyed by residents, customers and guests and preservation of public assets maintained by the City.
- B. Potential for increased economic opportunity.
- C. Enhanced quality of life and desirability of the area.
- D. Specific improvement of property values.
- E. Moderation of temperatures, dust control, increased oxygenation, improved disease control for local vegetation, and improved localized pest management.

These benefit factors, when applied to property in the Districts, specifically increase the value of land within the Districts, and will provide for costs to administer the districts. For example, the assessments will provide funding to improve and maintain the landscaping and improvements adjoining the properties in the Districts. Such improved and well-maintained setback landscaping enhances the overall quality, desirability and safety of

the properties. In turn, property values are specially enhanced by the availability of improved and well-maintained landscaping and adequate safety lighting in the area.

Typically, the original owner/subdivider/developer of the property within the District agreed to the assessments. As lots were sold, new owners were informed of the assessments through title reports, and in some cases, through Department of Real Estate "White Paper" reports that the lots were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. These lots, and the improvements they support, are a special benefit to the property owners.

General versus Special Benefit

The proceeds from the Districts will be used to fund improvements and increased levels of maintenance to the grounds adjoining the properties in the Districts, and will provide for costs to administer the Districts. The Districts were specifically proposed for formation to provide additional and improved public resources to maintain improvements benefitting properties in the Districts. In absence of the assessments, these public resources could not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Districts over and above the general benefits conferred by the general facilities to the City.

Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one (1) lot. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one (1) SFE.

For those Districts incorporating street maintenance costs, said costs were limited to supplemental preventative maintenance activities on local streets internal to the Districts, as they provide access specific to the needs of the properties within the Districts. Arterial and collector streets within the District boundaries were excluded, as they carry pass through trips and trips associated with regional generators located within the Districts.

Assessment Apportionment

The improved properties within the Districts consist primarily of single-family and multi-family lots, with the vast majority being single-family. Some single-family lots have been

merged into lots now consisting of two, three or more single-family lot equivalents. These merged lots, will therefore be assessed based on multiple single-family equivalents. All single-family and multi-family residential lots in the Districts are deemed to have good proximity to the improvements, and are assessed accordingly.

To provide greater flexibility in the management of District budgets, the City has employed a tiered system of maintenance effort in its contracts with service providers. Five "Levels of Service" are defined as follows:

- Level Of Service "A" – Provides for weekly service (52 weeks per year)
- Level Of Service "B" – Provides for weekly service during the months of March thru October, and bi-weekly service during the months of November thru February.
- Level Of Service "C" – Provides for bi-weekly service (52 weeks per year)
- Level Of Service "D" – Provides for bi-weekly service during the months of March thru October, and once per month service during the months of November thru February.
- Level Of Service "E" – Provides for once per month service (12 months per year)

The Districts are further described as follows:

1. **Assessment District 89-01: NORTH OAKS ESTATES**
 - a. 49 single-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract reduced to Level of Service "C" due to funding constraints
 - c. Maximum allowable assessment = \$110.00 per SFE (no allowance for annual CPI adjustment included at time of District formation)
 - d. Proposed 2022-23 assessment = \$110.00 per SFE
2. **Assessment District 89-02: THE GROVE SUBDIVISION**
 - a. 32 single-family lots assessed at 1 SFE each
2 single-family lot assessed at 1.5 SFE's each due to lot merger
2 single-family lot assessed at 2 SFE's each due to lot merger
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$373.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$291.00 per SFE
3. **Assessment District 90-01: SOUTHGATE VILLA NO. 11**
 - a. 18 single-family lots assessed at 1 SFE each
3 multi-family lots assessed at 3 SFE each
 - b. Proposed landscape maintenance contract reduced to Level of Service "D" due to funding constraints

- c. Maximum allowable assessment = \$190.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$190.00 per SFE
- 4. Assessment District 91-01: WESTWOOD VILLAGE ESTATES**
- a. 197 single-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$94.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$94.00 per SFE
- 5. Assessment District 93-01: SUNRISE ESTATES**
- a. 351 single-family and multi-family lots, all assessed at 1 SFE each
 - b. Proposed landscape maintenance contract reduced to Level of Service "C" due to funding constraints
 - c. Maximum allowable assessment = \$96.00 per SFE (5.3% annual CPI adjustment applied)
 - d. Proposed 2022-23 assessment = \$96.00 per SFE
- 6. Assessment District 2000-01: DEL LAGO SUBDIVISION**
- a. 1,261 single-family lots assessed at 1 SFE each
3 single-family lot assessed at 2 SFE due to lot merger
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$336.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$336.00 per SFE
- 7. Assessment District 2001-01: AUTUMN GLEN SUBDIVISION**
- a. 88 single-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$50.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$50.00 per SFE
- 8. Assessment District 2003-01: SHADOW WOOD AND MAJESTIC SUBDIVISIONS**
- a. 269 single-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract reduced to Level of Service "D" due to funding constraints
 - c. Maximum allowable assessment = \$60.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$60.00 per SFE

9. **Assessment District 2003-02: KAWEAH ESTATES**
 - a. 145 single-family and multi-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "C"
 - c. Maximum allowable assessment = \$42.00 per SFE (no allowance for CPI adjustment included in District formation)
 - d. Proposed 2022-23 assessment = \$42.00 per SFE

10. **Assessment District 2005-01: ACADEMY ESTATES**
 - a. 76 single-family and multi-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$174.00 per SFE (eligible for an annual CPI adjustment, but not necessary)
 - d. Proposed 2022-23 assessment = \$128.00 per SFE

11. **Assessment District 2005-02: PALM RANCH, WOODBRIDGE, AND CAMBRIDGE SUBDIVISIONS**
 - a. 1,182 single-family and multi-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$171.00 per SFE (5.3% annual CPI adjustment applied)
 - d. Proposed 2022-23 assessment = \$171.00 per SFE

12. **Assessment District 2005-03: ADMIRAL ESTATES, GAIL ESTATES, AND HERITAGE NORTH SUBDIVISIONS**
 - a. 92 single-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "C"
 - c. Maximum allowable assessment = \$207.00 per SFE (5.3% annual CPI adjustment applied)
 - d. Proposed 2022-23 assessment = \$207.00 per SFE

13. **Assessment District 2005-04: VALLEY ESTATES, MONTECITO, AND SHERWOOD NORTH SUBDIVISIONS**
 - a. 563 single-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$144.00 per SFE (eligible for an annual CPI adjustment, but not necessary)
 - d. Proposed 2022-23 assessment = \$114.00 per SFE

14. **Assessment District 2005-05: RANCHO VENTURA (INACTIVE)**
 - a. This district is inactive and has no assessable lots

- 15. Assessment District 2005-06: THE GREENS AND KCOK RANCH SUBDIVISIONS**
 - a. 213 single-family lots assessed at 1 SFE
1 single-family lot assessed at 2 SFE's due to a lot merger
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$177.00 per SFE (5.3% annual CPI adjustment applied)
 - d. Proposed 2022-23 assessment = \$177.00 per SFE

- 16. Assessment District 2005-07: WESTGATE ESTATES**
 - a. 234 single-family and multi-family lots assessed at 1 SFE each
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$145.00 per SFE (5.3% annual CPI adjustment applied)
 - d. Proposed 2022-23 assessment = \$145.00 per SFE

- 17. Assessment District 2005-08: CALIFORNIA RANCHOS AND COTTONWOOD ESTATES**
 - a. 158 single-family lots assessed at 1 SFE each
1 single-family lot assessed at 2 SFE's due to a lot merger
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$166.00 per SFE (eligible for an annual CPI adjustment, but not necessary)
 - d. Proposed 2022-23 assessment = \$166.00 per SFE

- 18. Assessment District 2007-01: GOBLE COURT SUBDIVISION**
 - a. 59 single-family lots assessed at 1 SFE each
1 single-family lot assessed at 3 SFE's
 - b. Proposed landscape maintenance contract Level of Service "A"
 - c. Maximum allowable assessment = \$128.00 per SFE (eligible for an annual CPI adjustment, but not necessary)
 - d. Proposed 2022-23 assessment = \$113.00 per SFE

- 19. Assessment District 2010-01: SYCAMORE**
 - a. 49 single-family lots assessed at 1 SFE each
 - b. Maximum allowable assessment = \$185.00 per SFE (maximum annual CPI adjustment of 2.5% applied, but not necessary)
 - c. Proposed 2022-23 assessment = \$185.00 per SFE

- 20. Assessment District 2016-01: SIERRA VISTA NO. 2 SUBDIVISION**
 - a. 50 single-family lots assessed at 1 SFE each
1 single-family lot assessed at 2 SFE's
 - b. Proposed landscape maintenance contract Level of Service "A"

- c. Maximum allowable assessment = \$174.00 per SFE (5.3% annual CPI adjustment applied)
- d. Proposed 2022-23 assessment = \$174.00 per SFE

21. Assessment District 2018-01: WILLOW GLEN AND KENSINGTON ESTATES SUBDIVISIONS

- a. Willow Glen Phase 1: 57 single-family lots assessed at 1 SFE each
 Willow Glen Phase 2: 54 single-family lots assessed at 1 SFE each
 Willow Glen Phase 3: 53 single-family lots assessed at 1 SFE each
 Willow Glen Phase 4: 45 single-family lots assessed at 1 SFE each
 Willow Glen Phase 5 & 6 (future): 115 single-family lots assessed at 1 SFE each
 Kensington Estates Phase 1: 73 single-family lots assessed at 1 SFE each
 Kensington Estates Phase 2: 61 single-family lots assessed at 1 SFE each
 Kensington Estates Phase 3: 55 single-family lots assessed at 1 SFE each
 Kensington Estates Phase 4 (future): 61 single-family lots assessed at 1 SFE each
 Total lots = 398 (574 future total), Total SFE's = 398 (574 future total)
- b. Proposed landscape maintenance contract Level of Service "A"
- c. Maximum allowable assessment = \$352.00 per SFE (eligible for CPI adjustment, but not necessary)
- d. Proposed 2022-23 assessment = \$3336.00 per SFE

22. Assessment District 2018-02: THE GREENS AT OAK CREEK SUBDIVISION AND OAK CREEK Nos. 2 THRU 4

- a. The Greens at Oak Creek # 1: 33 single-family lots assessed at 1 SFE each
 The Greens at Oak Creek # 2: 30 single-family lots assessed at 1 SFE each
 The Greens at Oak Creek # 3: 25 single-family lots assessed at 1 SFE each
 Oak Creek # 2: 1 multi-family lot assessed at 15 SFE's
 Oak Creek # 3: 19 multi-family lots assessed at 1.27 SFE's each
 Oak Creek # 4: 18 multi-family lots assessed at 1.5 SFE's each
 Total lots = 116, Total SFE's = 140
- b. Proposed landscape maintenance contract Level of Service "A"
- c. Maximum allowable assessment = \$185.00 per SFE (eligible for CPI adjustment, but not necessary)
- d. Proposed 2022-23 assessment = \$185.00 per SFE

23. Assessment District 2020-01: FARRAR ESTATES SUBDIVISION

- a. Farrar Estates # 1: 99 single-family lots assessed at 1 SFE each
 Farrar Estates # 2 (future): 115 single-family lots assessed at 1 SFE each
 Farrar Estates # 3 (future): 82 single-family lots assessed at 1 SFE each
 Farrar Estates # 4 (future): 62 single-family lots assessed at 1 SFE each

- Total lots = 99 (358 future total), Total SFE's = 99 (358 future total)
- b. Maximum allowable assessment = \$387.00 per SFE (eligible for CPI adjustment, but not necessary)
- c. Proposed 2022-23 assessment = \$273.00 per SFE

24. Assessment District 2021-01: OAKCREST SUBDIVISION

- a. Oakcrest # 1: 55 single-family lots assessed at 1 SFE each
Oakcrest # 2: 60 single-family lots assessed at 1 SFE each
Oakcrest # 3 (future): 48 single-family lots assessed at 1 SFE each
Oakcrest # 4 (future): 47 single-family lots assessed at 1 SFE each
Total lots = 115 (210 future), Total SFE's = 115 (210 future)
- b. Maximum allowable assessment = \$190.00 per SFE (5.3% annual CPI adjustment applied)
- c. Proposed 2022-23 assessment = \$190.00 per SFE

25. Assessment District 2021-02: LIBERTY HILL SUBDIVISION

- a. Liberty Hill # 1 (future): 77 single-family lots assessed at 1 SFE each
Liberty Hill # 2 (future): 87 single-family lots assessed at 1 SFE each
Liberty Hill # 3 (future): 114 single-family lots assessed at 1 SFE each
Liberty Hill # 4 (future): 106 single-family lots assessed at 1 SFE each
Total lots = 0 (384 future), Total SFE's = 0 (384 future)
- b. Maximum allowable assessment = \$288.00 per SFE (eligible for CPI adjustment, but not necessary)
- c. Proposed 2022-23 assessment = \$0.00 per SFE

26. Assessment District 2022-01: FERNJO ESTATES SUBDIVISION

- a. Fernjo Estates # 1 (future): 56 single-family lots assessed at 1 SFE each
Fernjo Estates # 2 (future): 24 single-family lots assessed at 1 SFE each
APN 184-100-004 (future): TBD
APN 184-100-005 (future): TBD
APN 184-110-022 (future): TBD
APN 184-110-023 (future): TBD
Total lots = 0 (80+ future), Total SFE's = 0 (80+ future)
- b. Maximum allowable assessment = \$234.00 per SFE (eligible for CPI adjustment, but not necessary)
- c. Proposed 2022-23 assessment = \$0.00 per SFE

V. Budgets

On the following page is a Budget Summary for the Districts. Also included is an Assessment Comparison between Fiscal Year 2021-2022 and Proposed Fiscal Year 2022-2023. Detailed budget information for each District is included in Exhibit B.

Budget Summary

District	Tax Code	Total Improvement Cost	Parcels	Assessment
89-01: NORTH OAKS ESTATES	544	\$5,369.00		
Single-family			49	\$110.00
89-02: THE GROVE SUBDIVISION	544	\$11,478.00		
Single-family			32	\$291.00
Single-family (Lot mergers 1 1/2 size lots)			1	\$437.00
Single-family (Lot Line Adjustments double lots)			3	\$582.00
90-01: SOUTHGATE VILLA NO. 11	546	\$5,140.00		
Single-family			18	\$190.00
Multi-Family			3	\$570.00
91-01: WESTWOOD VILLAGE ESTATES	547	\$18,610.00		
Single-family			197	\$94.00
93-01: SUNRISE ESTATES	548	\$33,867.00		
Single-family			351	\$96.00
2000-01: DEL LAGO SUBDIVISIONS	549	\$425,344.00		
Single-family			1261	\$336.00
Lot merger			3	\$672.00
2001-01: AUTUMN GLEN SUBDIVISION	550	\$4,360.00		
Single-family			88	\$50.00
2003-01: SHADOW WOOD AND MAJESTIC SUBDIVISIONS	551	\$16,062.00		
Single-family			269	\$60.00
2003-02: KAWEAH ESTATES	552	\$6,063.00		
Single-family			145	\$42.00
2005-01: ACADEMY ESTATES	541	\$9,721.00		
Single-family			76	\$128.00
2005-02: PALM RANCH, WOODBRIDGE, AND CAMBRIDGE SUBDIVISIONS	541	\$202,673.00		
Single-family			1,182	\$171.00
2005-03: ADMIRAL ESTATES, GAIL ESTATES, AND HERITAGE NORTH SUBDIVISIONS	541	\$19,006.00		
Single-family			92	\$207.00
2005-04: VALLEY ESTATES, MONTECITO, AND SHERWOOD NORTH SUBDIVISIONS	541	\$63,968.00		
Single-family			563	\$114.00
2005-05: RANCHO VENTURA	541			
Single-family				INACTIVE

Budget Summary

District	Tax Code	Total Improvement Cost	Parcels	Assessment
2005-06: THE GREENS SUBDIVISION	541	\$38,085.00		
Single-family			213	\$177.00
Lot merger			1	\$354.00
2005-07: WESTGATE ESTATES	541	\$34,025.00		
Single-family			234	\$145.00
2005-08: CALIFORNIA RANCHOS AND COTTONWOOD ESTATES	541	\$26,565.00		
Single-family			158	\$166.00
Lot merger			1	\$332.00
2007-01: GOBLE COURT SUBDIVISION	545	\$7,022.00		
Single-family			62	\$113.00
2010-01: SYCAMORE	540	\$9,046.00		
Single-family			49	\$185.00
2016-01: SIERRA VISTA NO. 2 SUBDIVISION	545	\$9,033.00		
Single-family			50	\$174.00
Lot merger			1	\$348.00
2018-01: WILLOW GLEN AND KENSINGTON ESTATES SUBDIVISIONS	545	\$133,850.00		
Single-family			398	\$336.00
2018-02: THE GREENS AT OAK CREEK AND PHASES 2 THRU 4 OF OAK CREEK	545	\$25,841.00		
Single-family			88	\$185.00
Multi-Family (Oak Creek #2)			1	\$2,775.00
Multi-Family (Oak Creek #3)			15	\$234.00
Multi-Family (Oak Creek #4)			12	\$278.00
2020-01: FARRAR ESTATES SUBDIVISION	545	\$27,075.00		
Single-family			99	\$273.00
2021-01: OAKCREST SUBDIVISION	545	\$21,813.00		
Single-family			115	\$190.00
2021-02: LIBERTY HILL SUBDIVISION	545	\$0.00		
Single-family			0	\$0.00
2022-01: FERNJO ESTATES SUBDIVISION	545	\$0.00		
Single-family			0	\$0.00
Totals		\$1,154,016.00	5,500	

**Assessment Comparison
(Proposed vs. Prior Fiscal Year)**

District	FY 2021-2022 Assessment	FY 2022-2023 Proposed Assessment
89-01: NORTH OAKS ESTATES		
Single-family	\$94.00	\$110.00
89-02: THE GROVE SUBDIVISION		
Single-family	\$294.00	\$291.00
Single-family (Lot mergers 1 1/2 size lots)	\$441.00	\$437.00
Single-family (Lot Line Adjustments double lots)	\$588.00	\$582.00
90-01: SOUTHGATE VILLA NO. 11		
Single-family	\$190.00	\$190.00
Multi-Family	\$570.00	\$570.00
91-01: WESTWOOD VILLAGE ESTATES		
Single-family	\$77.00	\$94.00
93-01: SUNRISE ESTATES		
Single-family	\$91.00	\$96.00
2000-01: DEL LAGO SUBDIVISIONS		
Single-family	\$320.00	\$336.00
Lot merger	\$640.00	\$672.00
2001-01: AUTUMN GLEN SUBDIVISION		
Single-family	\$27.00	\$50.00
2003-01: SHADOW WOOD AND MAJESTIC SUBDIVISIONS		
Single-family	\$60.00	\$60.00
2003-02: KAWEAH ESTATES		
Single-family	\$42.00	\$42.00
2005-01: ACADEMY ESTATES		
Single-family	\$138.00	\$128.00
2005-02: PALM RANCH, WOODBRIDGE, AND CAMBRIDGE SUBDIVISIONS		
Single-family	\$162.00	\$171.00
2005-03: ADMIRAL ESTATES, GAIL ESTATES, AND HERITAGE NORTH SUBDIVISIONS		
Single-family	\$197.00	\$207.00
2005-04: VALLEY ESTATES, MONTECITO, AND SHERWOOD NORTH SUBDIVISIONS		
Single-family	\$82.00	\$114.00
2005-05: RANCHO VENTURA		
Single-family	INACTIVE	INACTIVE

Assessment Comparison (cont.)

District	FY 2021-2022 Assessment	FY 2022-2023 Proposed Assessment
2005-06: THE GREENS SUBDIVISION		
Single-family	\$168.00	\$177.00
Single-family (double lot size per LLM)	\$336.00	\$354.00
2005-07: WESTGATE ESTATES		
Single-family	\$138.00	\$145.00
2005-08: CALIFORNIA RANCHOS AND COTTONWOOD ESTATES		
Single-family	\$114.00	\$166.00
Single-family (double lot size per LLM)	\$228.00	\$332.00
2007-01: GOBLE COURT SUBDIVISION		
Single-family	\$100.00	\$113.00
2010-01: SYCAMORE		
Single-family	\$180.00	\$185.00
2016-01: SIERRA VISTA NO. 2 SUBDIVISION		
Single-family	\$165.00	\$174.00
2018-01: WILLOW GLEN AND KENSINGTON ESTATES SUBDIVISIONS		
Single-family	\$188.00	\$336.00
2018-02: THE GREENS AT OAK CREEK AND PHASES 2 THRU 4 OF OAK CREEK		
Single-family	\$86.00	\$185.00
Multi-Family (Oak Creek #2)	\$1,290.00	\$2,775.00
Multi-Family (Oak Creek #3)	\$109.00	\$234.00
Multi-Family (Oak Creek #4)	\$129.00	\$278.00
2020-01: FARRAR ESTATES SUBDIVISION		
Single-family	\$0.00	\$273.00
2021-01: OAKCREST SUBDIVISION		
Single-family	\$0.00	\$190.00
2021-02: LIBERTY HILL SUBDIVISION		
Single-family	\$0.00	\$0.00
2022-01: FERNJO ESTATES SUBDIVISION		
Single-family	\$0.00	\$0.00

VI. Assessment

The City of Tulare, County of Tulare, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution, initiated the preparation of an Engineer's Report for the Districts.

The City Council of the City of Tulare directed the City Engineer to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable lots within the assessment districts, to which the description of said proposed improvements therein contained, reference is hereby made for further particulars.

The undersigned, by virtue of the power vested in me under the Landscaping and Lighting Act of 1972 and the order of the City Council of said City of Tulare, hereby make the following assessment to cover the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Districts.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Districts for the Fiscal Year 2022-2023 is:

\$1,154,266.00

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Districts. The distinctive number of each lot of land in said Districts is its Assessor Parcel Number appearing on the Assessment Roll.

The proposed assessments are made upon the lots of land within the Districts in accordance with the special benefits to be received by each lot, from the improvements, and more particularly set forth in the method of assessment and costs identified here, in proportion to the special benefits to be received by the lots of land, from said improvements.

The assessments are subject to an annual inflationary adjustment tied to the Consumer Price Index (CPI) for the Los Angeles – Anaheim area for the following districts:

- **Assessment District 93-01: SUNRISE ESTATES** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2005-01: ACADEMY ESTATES** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2005-02: PALM RANCH, WOODBRIDGE, AND CAMBRIDGE SUBDIVISIONS** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).

- **Assessment District 2005-03: ADMIRAL ESTATES, GAILS ESTATES, AND HERITAGE NORTH SUBDIVISIONS** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2005-04: VALLEY ESTATES, MONTECITO, AND SHERWOOD NORTH SUBDIVISIONS** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2005-06: THE GREENS AND KCOK RANCH SUBDIVISIONS** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2005-07: WESTGATE ESTATES** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2005-08: CALIFORNIA RANCHOS AND COTTONWOOD ESTATES** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2007-01: GOBLE COURT SUBDIVISION** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2010-01: SYCAMORE** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index), with a maximum annual inflationary adjustment not to exceed 2.5%.
- **Assessment District 2016-01: SIERRA VISTA NO. 2 SUBDIVISION** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2018-01: WILLOW GLEN AND KENSINGTON ESTATES SUBDIVISIONS** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2018-02: THE GREENS AT OAK CREEK AND PHASES 2 THRU 4 OF OAK CREEK** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2020-01: FARRAR ESTATES SUBDIVISION** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2021-01: OAKCREST SUBDIVISION** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).
- **Assessment District 2021-02: LIBERTY HILL SUBDIVISION** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).

- **Assessment District 2022-01: FERNJO ESTATES SUBDIVISION** assessments are subject to yearly increases in accordance with the CPI (Consumer Price Index).

It is recommended that an annual inflationary adjustment of 5.3% based on the CPI for the "Services" item and group for the period of June 2021 – May 2022 (the latest available data as of the preparation of this report) be applied to District 93-01, District 2005-02, District 2005-03, District 2005-06, District 2005-07, District 10-01, District 16-01, and District 21-01 in Fiscal Year 2022-2023.

Each lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tulare for the Fiscal Year 2022-2023. A listing of assessor parcel numbers for properties within each district is provided in Appendix A. For a more particular description of said properties, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

In conclusion, it is my opinion that the proposed amounts of assessments within the Districts are apportioned by a formula that fairly distributes special benefit in accordance with the special benefits that are received.

Dated: _____

By: _____
Michael W. Miller, P.E.
City Engineer

VII. Certification

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessments and Assessment Diagrams thereto attached, was filed with me on the ___ day of _____, 2022.

By: _____
Chief Deputy City Clerk and Clerk of the
Council of the City of Tulare

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessments and Assessment Diagrams thereto attached, was approved and confirmed by the Council of the City of Tulare, California on the ___ day of _____, 2022.

By: _____
Chief Deputy City Clerk and Clerk of the
Council of the City of Tulare

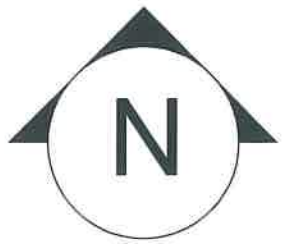
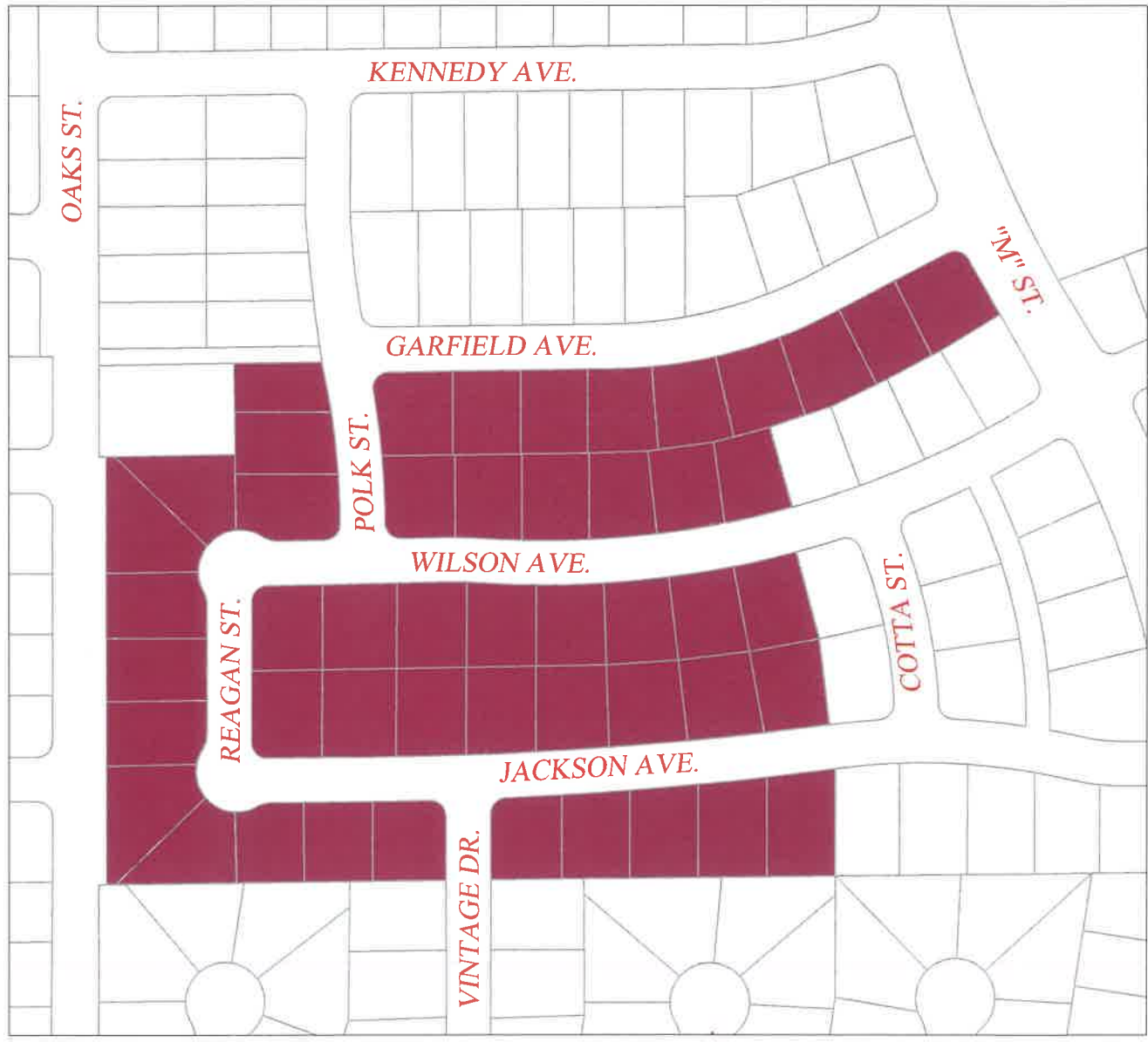
I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessments and Assessment Diagrams thereto attached, was filed with the County Auditor of the County of Tulare on the ___ day of _____, 2022.

By: _____
Chief Deputy City Clerk and Clerk of the
Council of the City of Tulare

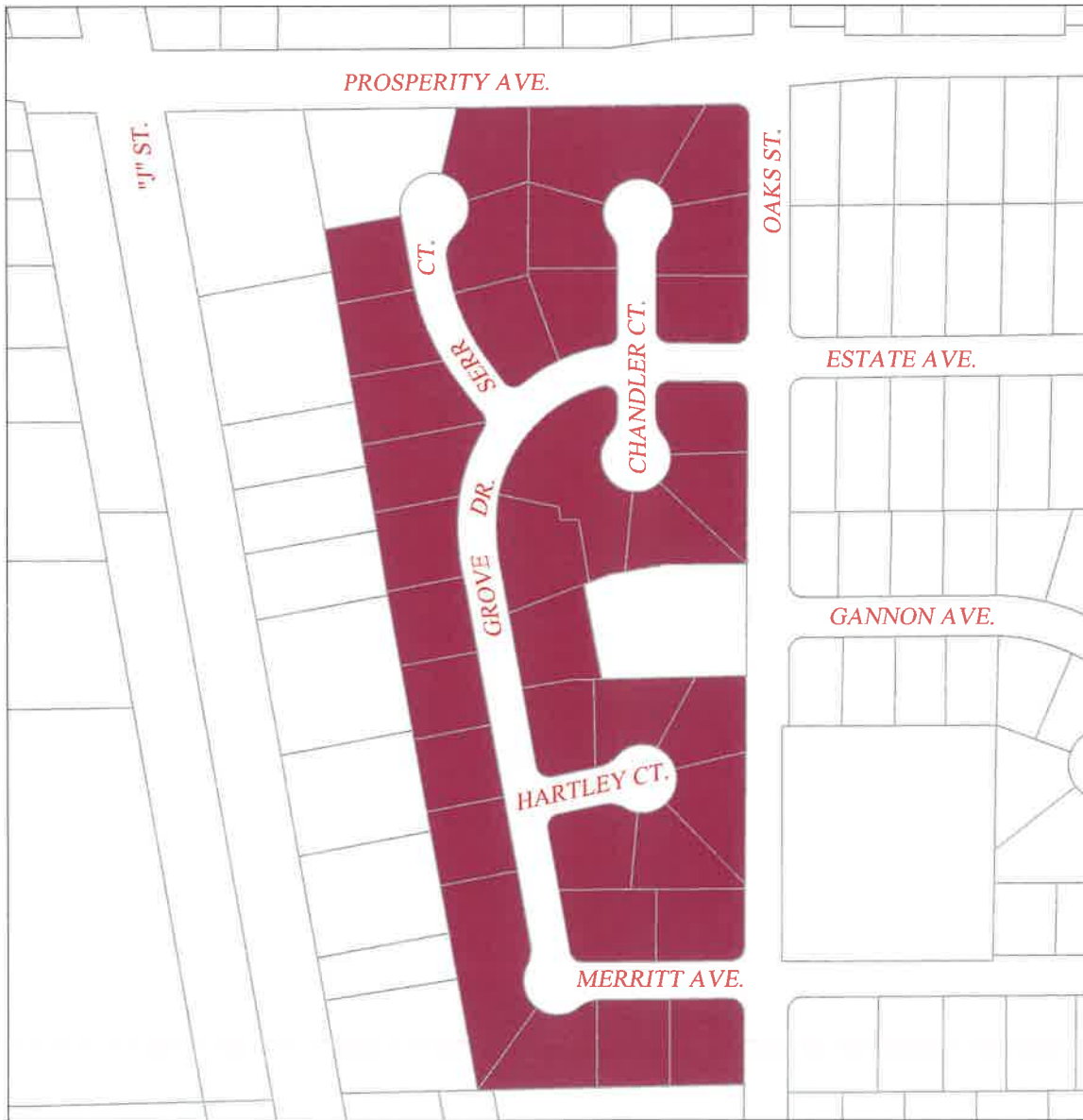
VIII. Assessment Diagrams

The boundaries of the Districts are displayed on the following pages. The specific lines and dimensions of each lot is on file at the City of Tulare.

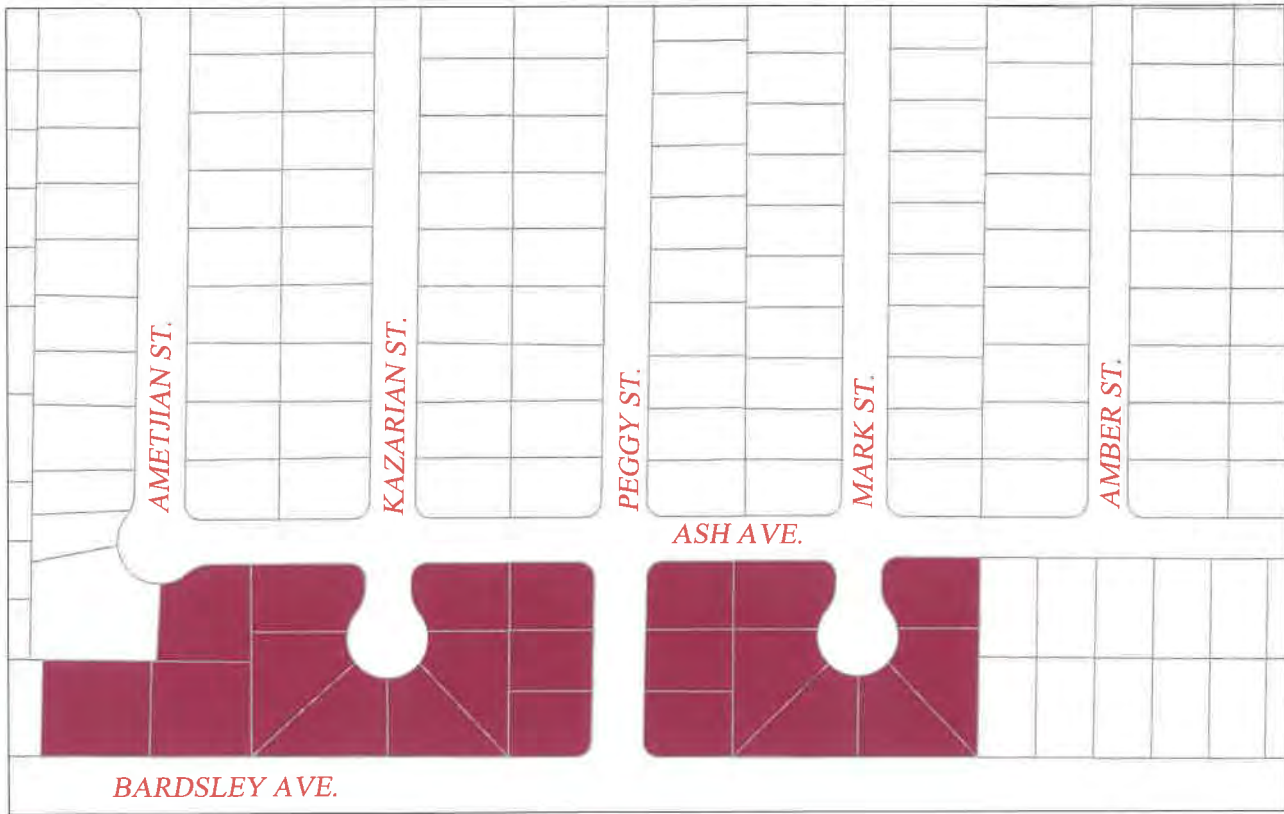
Assessment District 89-01
NORTH OAKS ESTATES



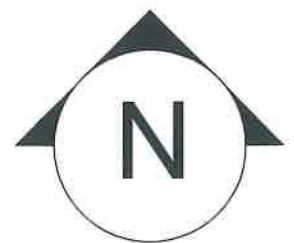
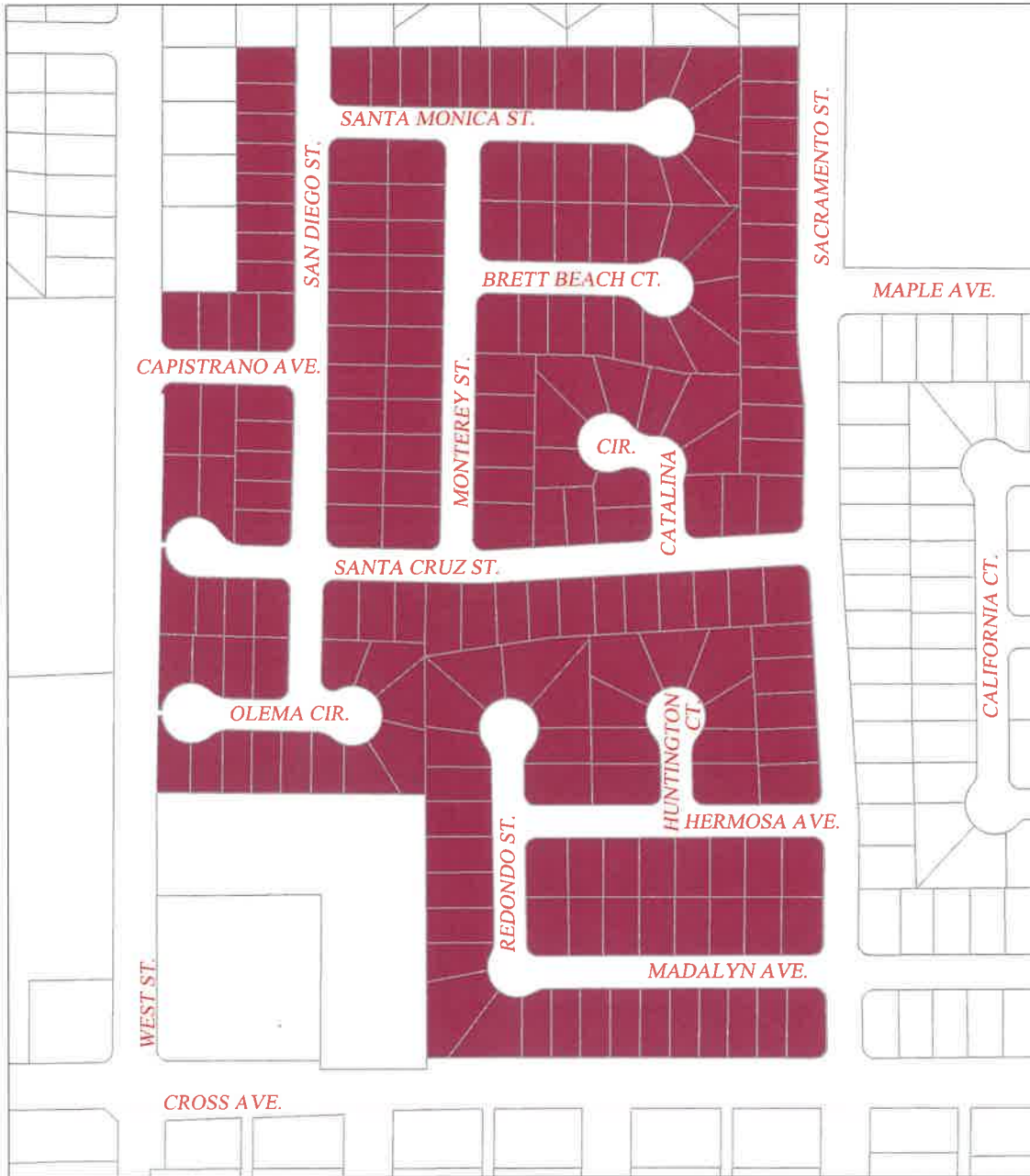
Assessment District 89-02
THE GROVE SUBDIVISION



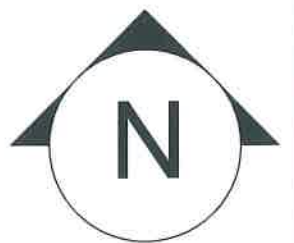
Assessment District 90-01
SOUTHGATE VILLA NO. 11



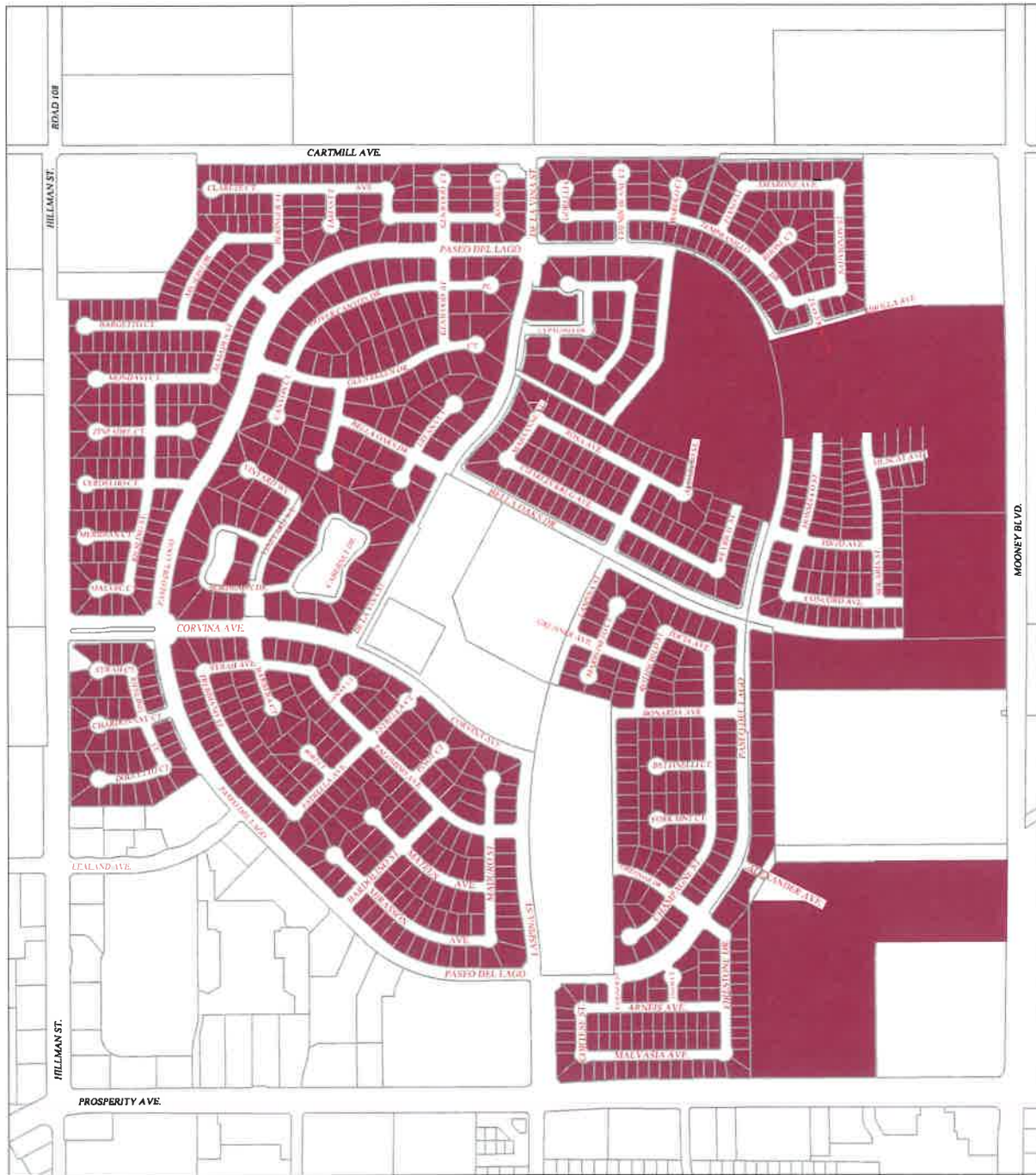
Assessment District 91-01
WESTWOOD VILLAGE ESTATES



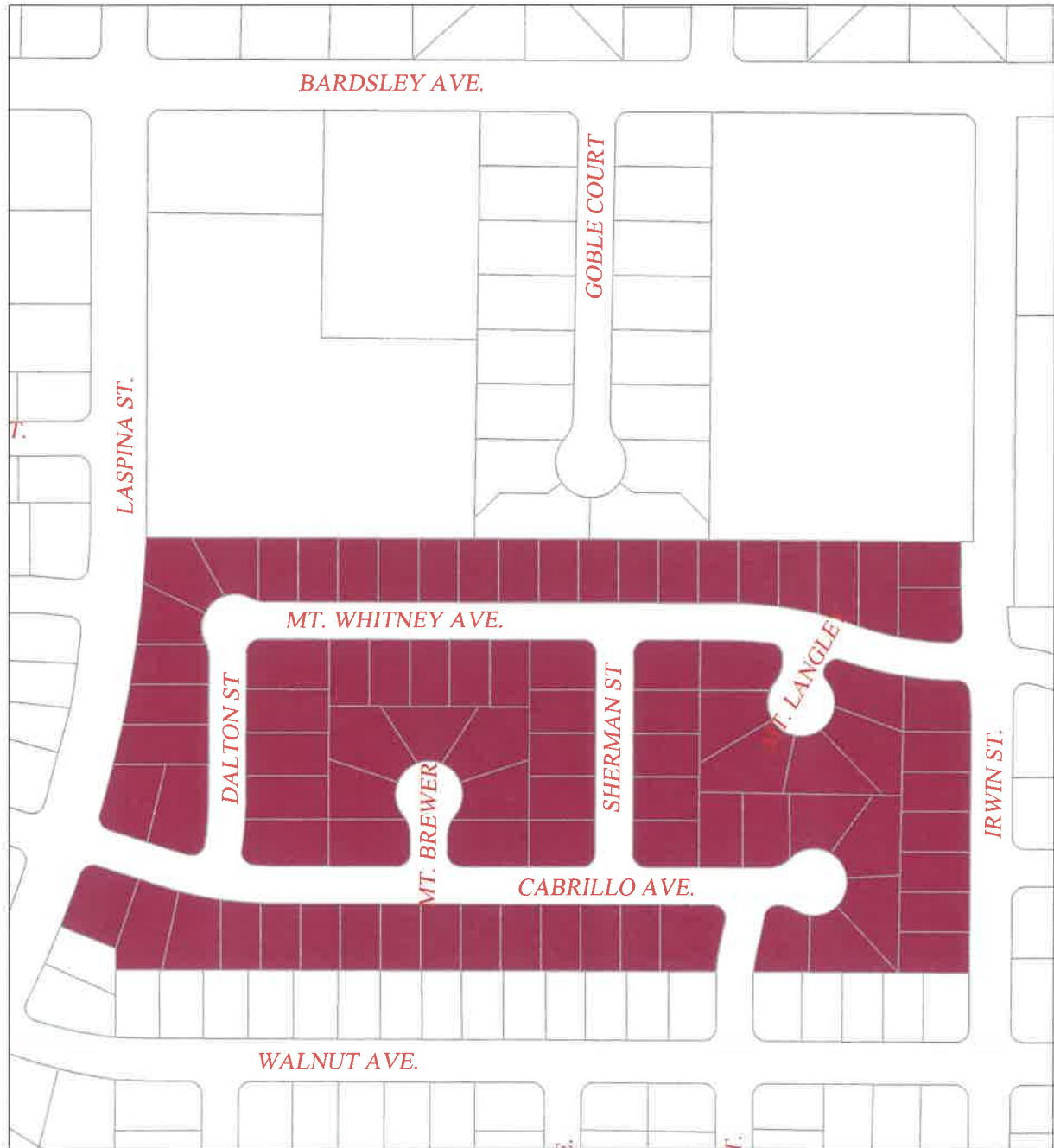
Assessment District 93-01
SUNRISE ESTATES



Assessment District 2000-01 DEL LAGO SUBDIVISIONS



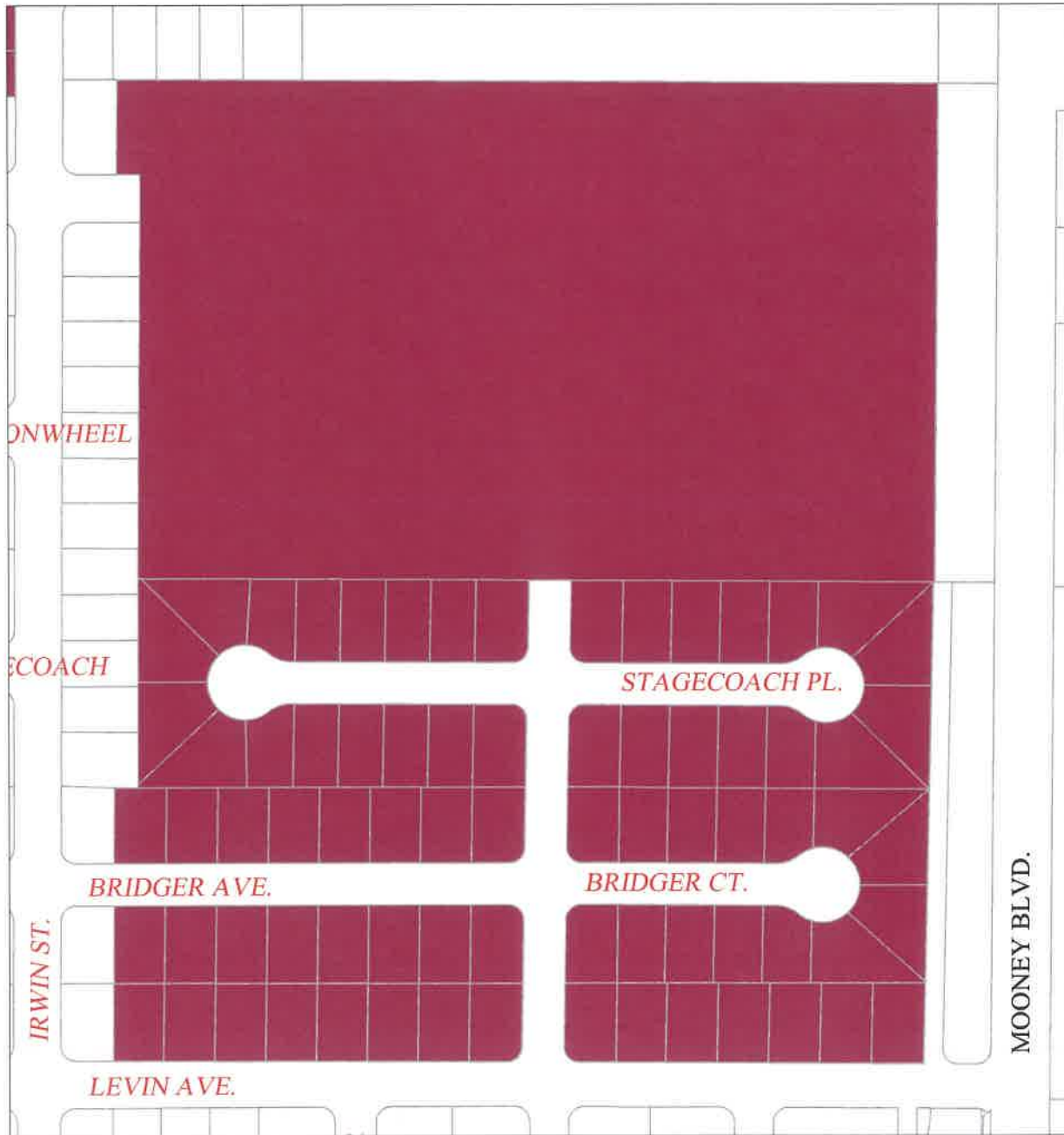
Assessment District 2001-01
AUTUMN GLEN SUBDIVISION



Assessment District 2003-01 SHADOW WOOD AND MAJESTIC SUBDIVISIONS



Assessment District 2003-02
KAWEAH ESTATES



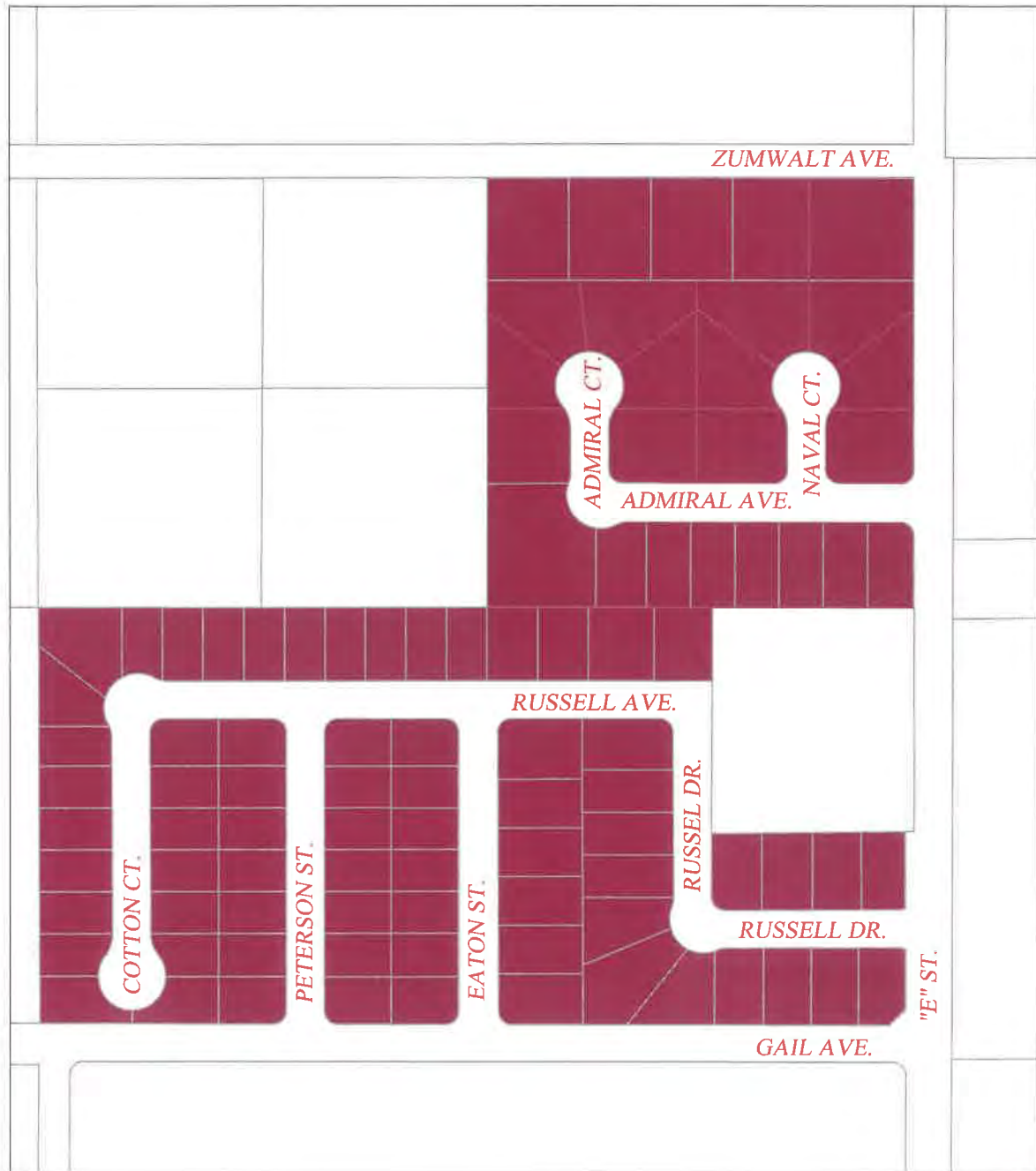
Assessment District 2005-01
ACADEMY ESTATES



Assessment District 2005-02
PALM RANCH, WOODBRIDGE,
AND CAMBRIDGE
SUBDIVISIONS



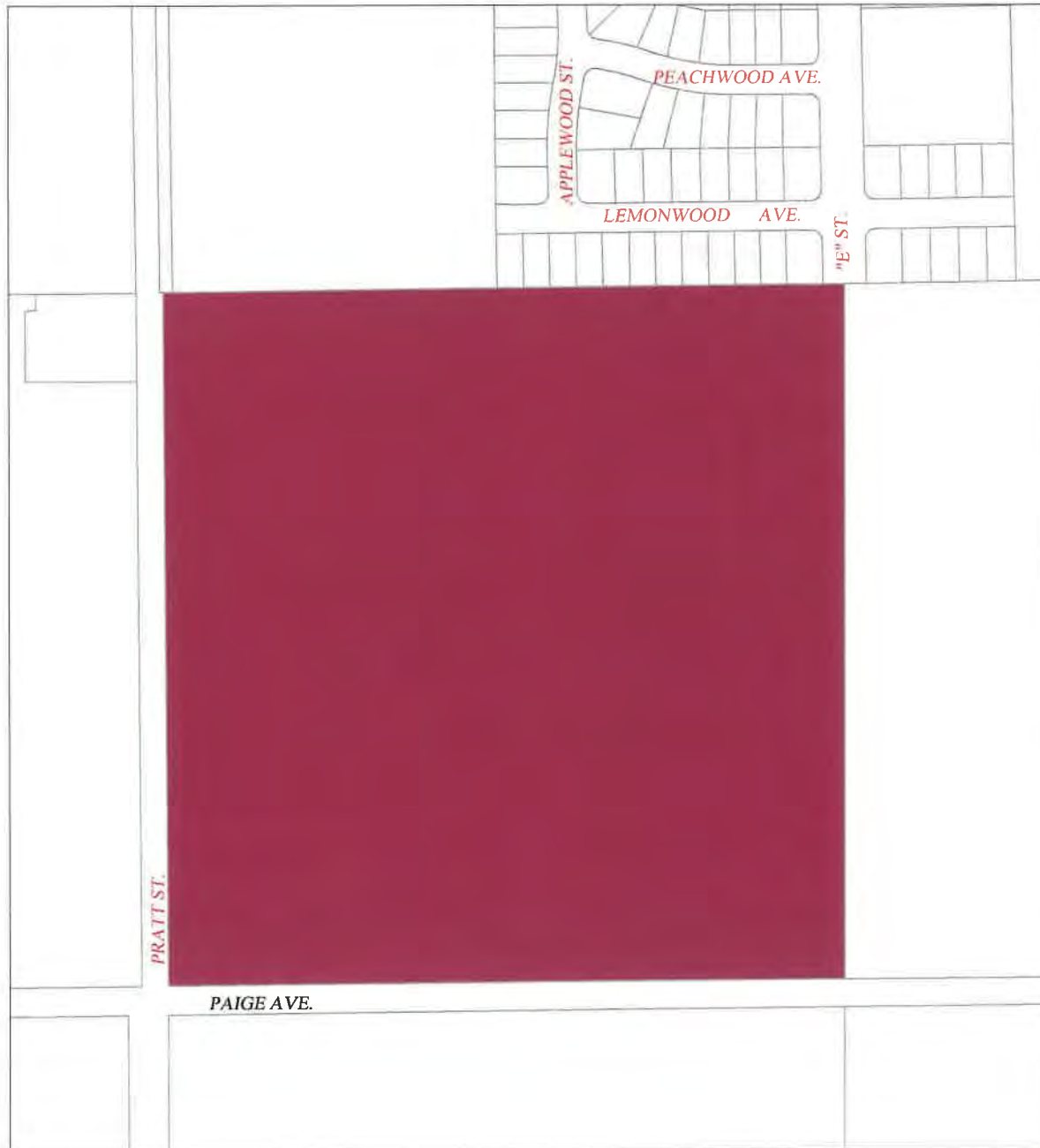
Assessment District 2005-03
ADMIRAL ESTATES, GAIL
ESTATES, AND HERITAGE
NORTH SUBDIVISIONS



Assessment District 2005-04
VALLEY ESTATES,
MONTECITO, AND SHERWOOD
NORTH SUBDIVISIONS



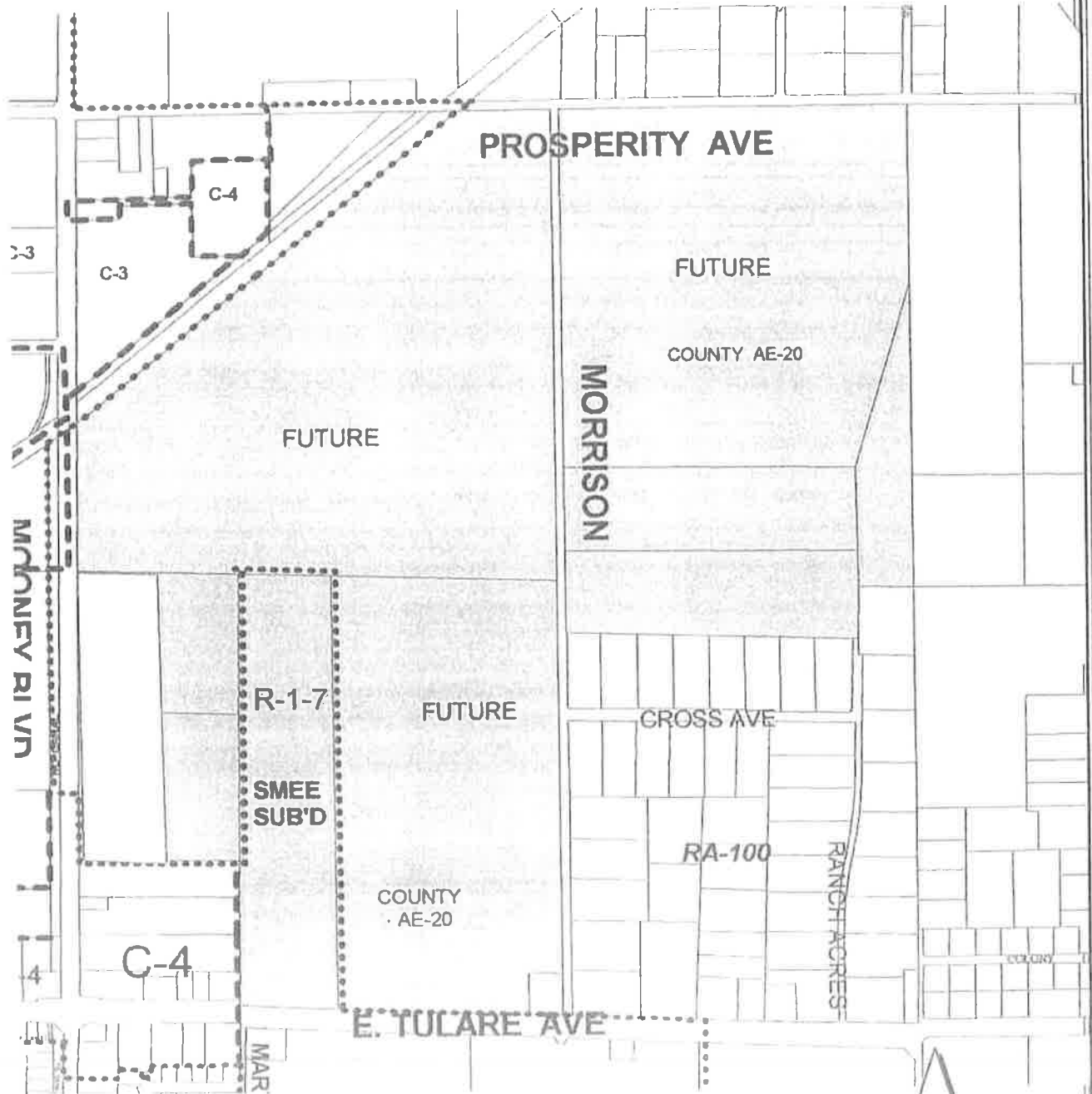
Assessment District 2005-05
RANCHO VENTURA



NOTE: This district is inactive.

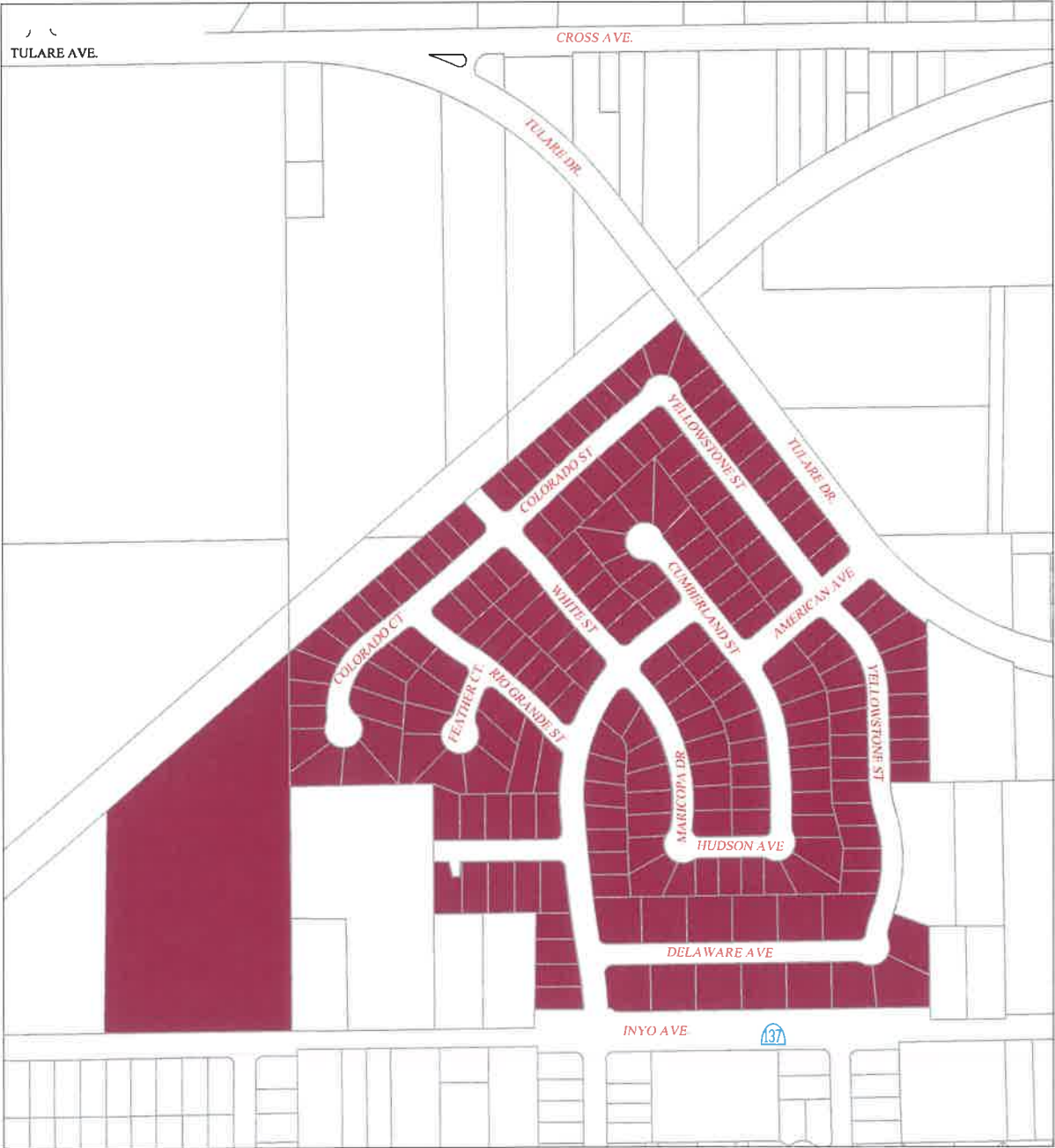


Assessment District no. 2005-06

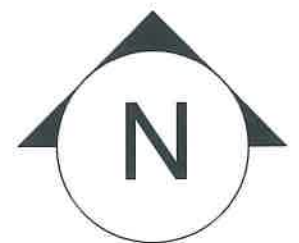


- City Limits
- Zoning District Boundaries
- Parcels
- PARCELS
- SITE

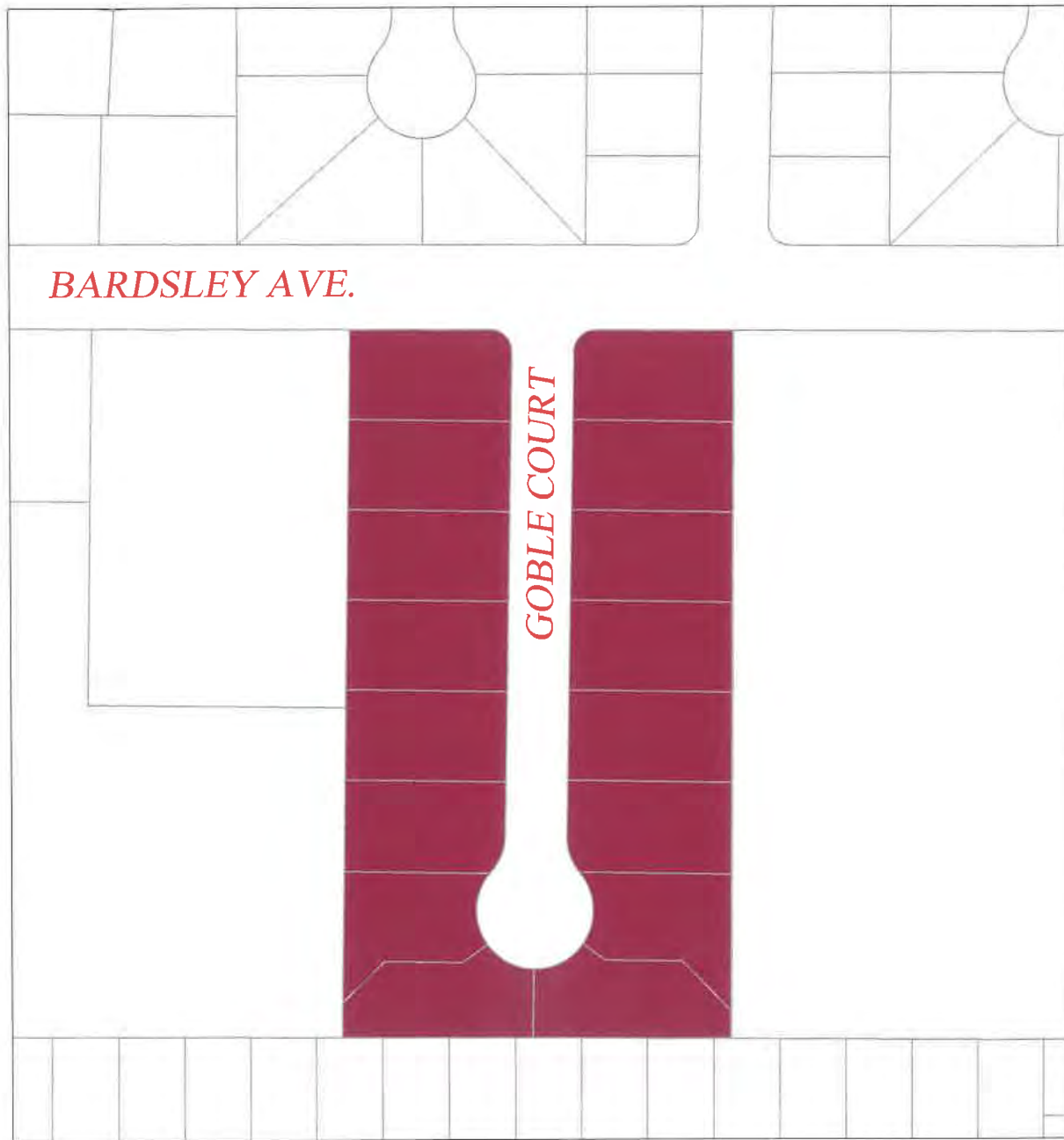
Assessment District 2005-07
WESTGATE ESTATES



Assessment District 2005-08
CALIFORNIA RANCHOS AND
COTTONWOOD ESTATES



Assessment District 2007-01
GOBLE COURT SUBDIVISION







Assessment District 2010-01
SYCAMORE

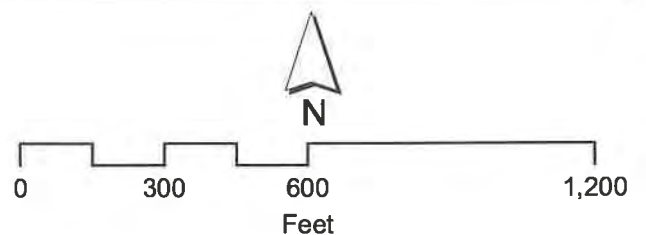


Assessment District 2016-01



Legend

-  City Limits
-  City of Tulare Parcels
-  Assessment District
-  Property creating District



E. PACIFIC AVE.

ASSESSMENT DISTRICT
2018-01

E. CARTMILL AVE.

DE LA VINA ST.

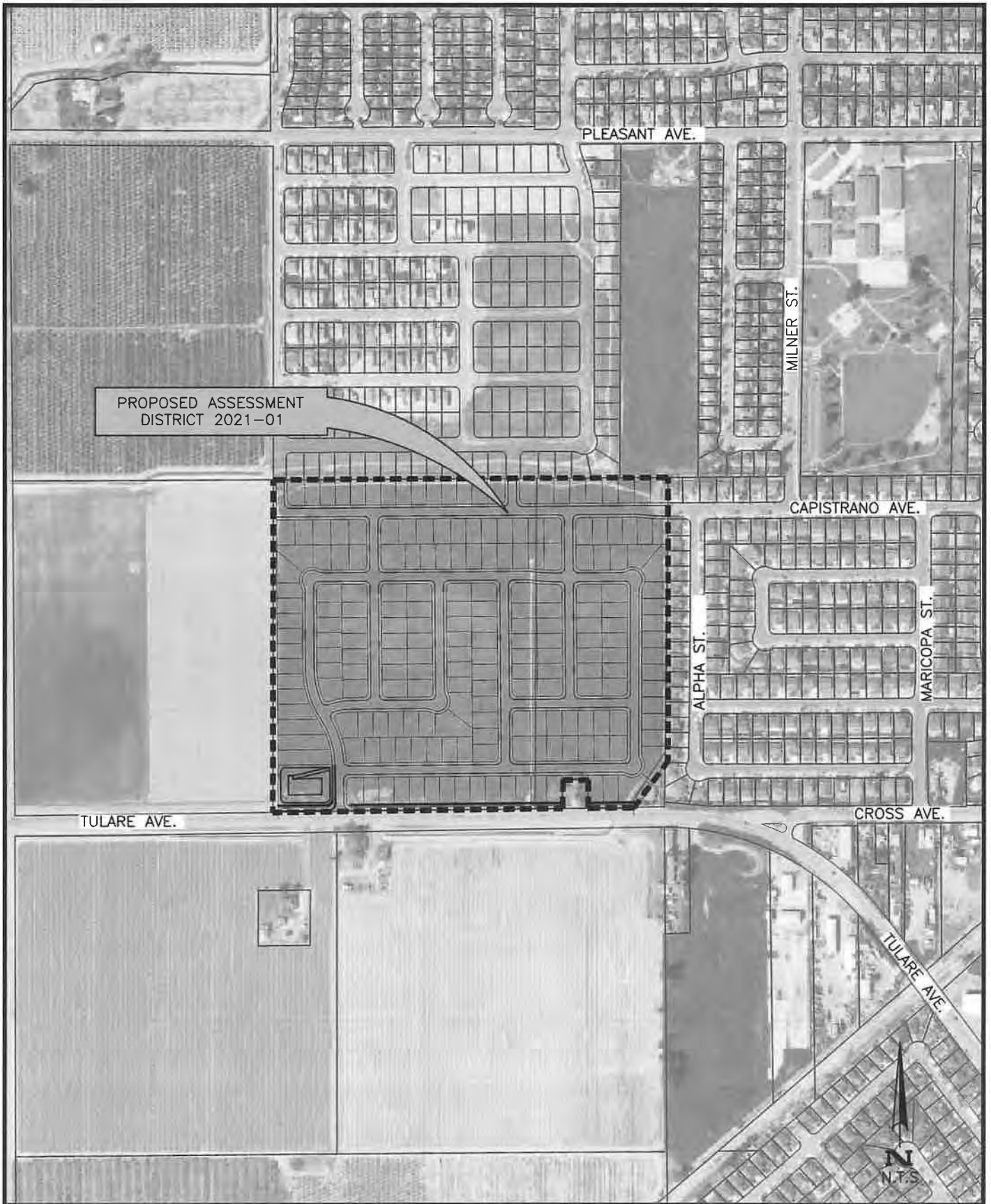
MOONEY BLVD.





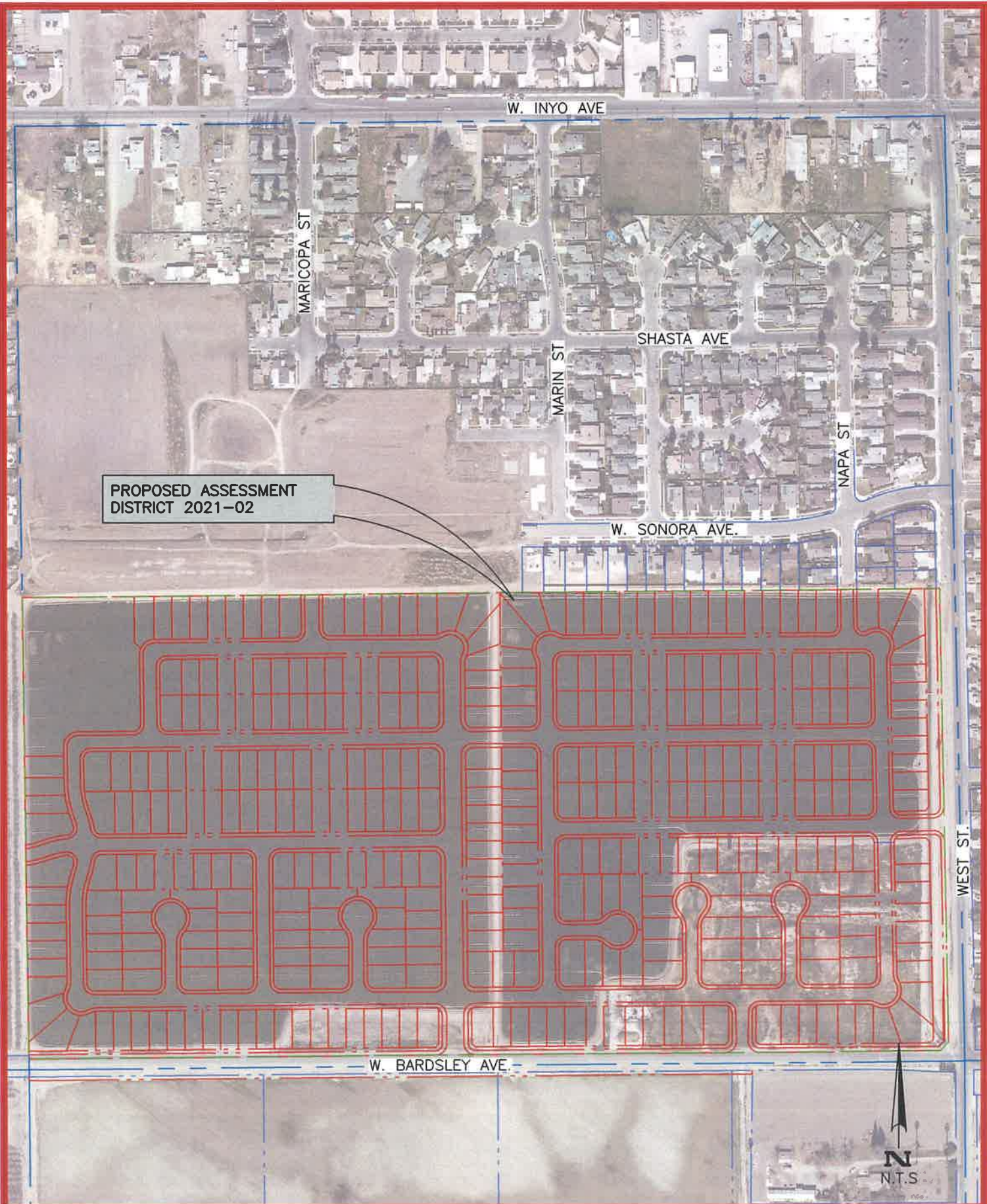
ASSESSMENT DISTRICT 2020-01

EXHIBIT A: VICINITY MAP



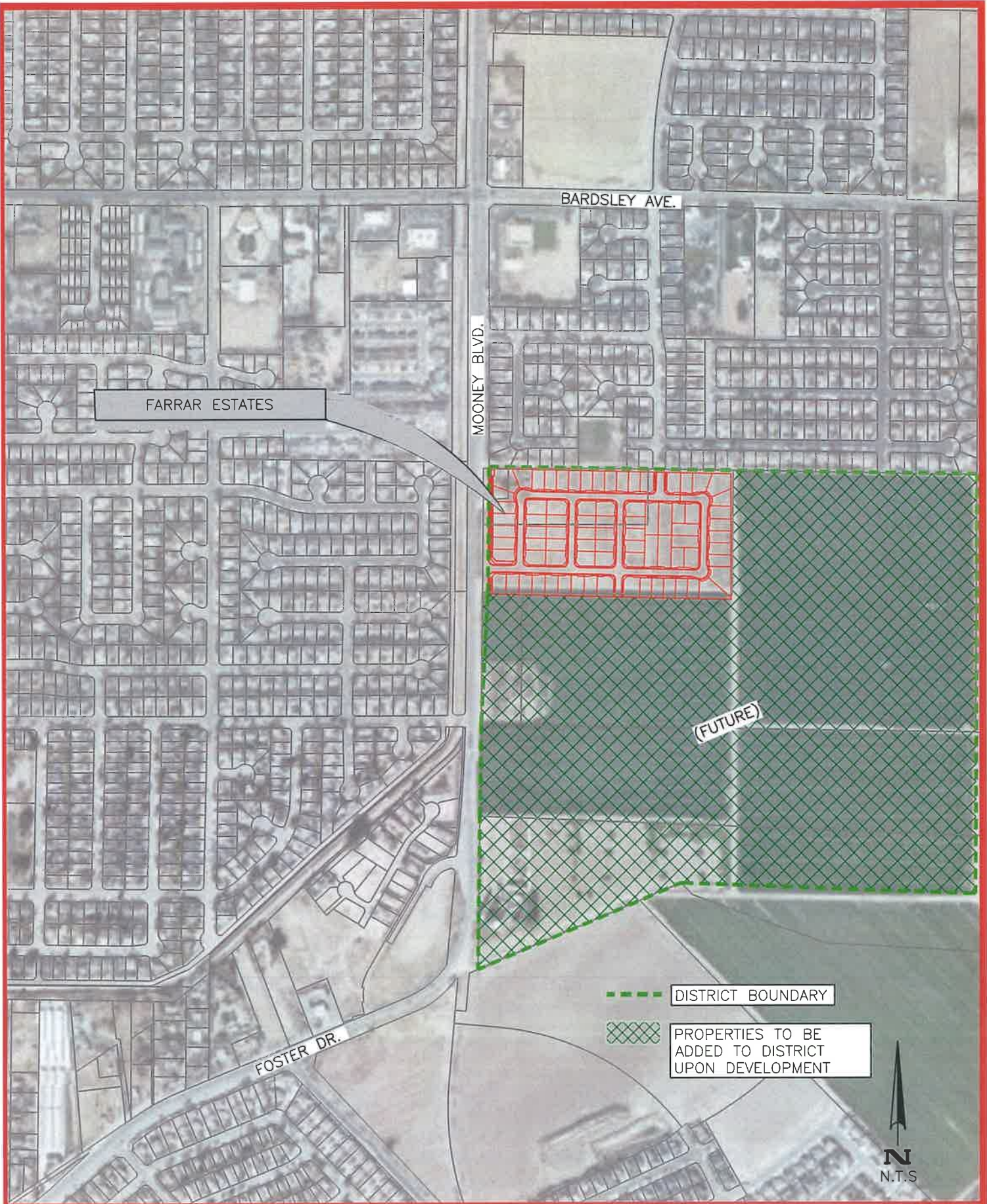
ASSESSMENT DISTRICT 2021-01

EXHIBIT A: VICINITY MAP



ASSESSMENT DISTRICT 2021-02

EXHIBIT A: VICINITY MAP



FARRAR ESTATES

BARDSLEY AVE.

MOONEY BLVD.

(FUTURE)

FOSTER DR.

--- DISTRICT BOUNDARY

▣ PROPERTIES TO BE ADDED TO DISTRICT UPON DEVELOPMENT



Appendix A – Assessor’s Parcel Number Listings

ASSESSMENT DISTRICT 89-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>
166150021	166150066
166150022	166150067
166150023	166150068
166150024	166150069
166150025	166150070
166150027	
166150028	
166150029	
166150030	
166150031	
166150032	
166150033	
166150034	
166150035	
166150036	
166150037	
166150038	
166150039	
166150040	
166150041	
166150042	
166150043	
166150044	
166150045	
166150046	
166150047	
166150048	
166150049	
166150050	
166150051	
166150052	
166150053	
166150054	
166150055	
166150056	
166150057	
166150058	
166150059	
166150060	
166150061	
166150062	
166150063	
166150064	
166150065	

ASSESSMENT DISTRICT 89-02: PARCEL LISTING

APN

169090020
169090021
169090022
169090023
169090024
169090025
169090028
169090029
169090030
169090031
169090032
169090034
169090035
169090036
169090037
169090038
169090039
169100015
169100016
169100017
169100018
169100019
169100020
169100021
169100022
169100023
169100024
169100027
169100028
169100029
169100031
169100033
169100034
169100035
169100036
169100037

ASSESSMENT DISTRICT 90-01: PARCEL LISTING

APN

177260059
177260060
177260061
177260062
177260063
177260064
177260065
177260066
177260067
177260068
177260069
177260070
177260071
177260072
177260073
177260074
177260075
177260076
177260077
177260078
177260079

ASSESSMENT DISTRICT 91-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
169330001	169330045	169340039	169350011	169350055
169330002	169330046	169340040	169350012	169350056
169330003	169330047	169340041	169350013	169350057
169330004	169330048	169340042	169350014	169350058
169330005	169330049	169340043	169350015	169350059
169330006	169330050	169340044	169350016	169350060
169330007	169330051	169340045	169350017	169350061
169330008	169330052	169340046	169350018	169350062
169330009	169330053	169340047	169350019	169350063
169330010	169330054	169340048	169350020	169350064
169330011	169330055	169340049	169350021	169350065
169330012	169340006	169340050	169350022	169350066
169330013	169340007	169340051	169350023	169350067
169330014	169340008	169340052	169350024	169350068
169330015	169340009	169340053	169350025	169350069
169330016	169340010	169340054	169350026	169350070
169330017	169340011	169340055	169350027	169350071
169330018	169340012	169340056	169350028	169350072
169330019	169340013	169340057	169350029	169350073
169330020	169340014	169340058	169350030	169350074
169330021	169340015	169340059	169350031	169350075
169330022	169340016	169340060	169350032	
169330023	169340017	169340061	169350033	
169330024	169340018	169340062	169350034	
169330025	169340019	169340063	169350035	
169330026	169340020	169340064	169350036	
169330027	169340021	169340065	169350037	
169330028	169340022	169340066	169350038	
169330029	169340023	169340067	169350039	
169330030	169340024	169340068	169350040	
169330031	169340025	169340069	169350041	
169330032	169340026	169340070	169350042	
169330033	169340027	169340071	169350043	
169330034	169340028	169340072	169350044	
169330035	169340029	169340073	169350045	
169330036	169340030	169350002	169350046	
169330037	169340031	169350003	169350047	
169330038	169340032	169350004	169350048	
169330039	169340033	169350005	169350049	
169330040	169340034	169350006	169350050	
169330041	169340035	169350007	169350051	
169330042	169340036	169350008	169350052	
169330043	169340037	169350009	169350053	
169330044	169340038	169350010	169350054	

ASSESSMENT DISTRICT 93-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
191301006	191304013	191312006	191362003	191370001
191301007	191304014	191312007	191362004	191370002
191301008	191304015	191312008	191362005	191370003
191301009	191304016	191312009	191362006	191370004
191301010	191304017	191312010	191362007	191370005
191301011	191305001	191312011	191362008	191370006
191301012	191305002	191312012	191362009	191370007
191301013	191305003	191312013	191362010	191370008
191301014	191305004	191312014	191362011	191370009
191301015	191311001	191313001	191362012	191370010
191301016	191311002	191313002	191362013	191370011
191301017	191311003	191313003	191362014	191370012
191301018	191311004	191313004	191363001	191370013
191301019	191311005	191313005	191363002	191370014
191301020	191311006	191313006	191363003	191370015
191301021	191311007	191313007	191363004	191370016
191301022	191311008	191313008	191363005	191370017
191301023	191311009	191313009	191363006	191370018
191301024	191311010	191313010	191363007	191370019
191302008	191311011	191313011	191363008	191370020
191302009	191311012	191313012	191363009	191370021
191302010	191311013	191313013	191363010	191370022
191302011	191311014	191313014	191363011	191370023
191302012	191311015	191314001	191363012	191370024
191302013	191311016	191314002	191363013	191370025
191302014	191311017	191314003	191363014	191370026
191302015	191311018	191314004	191364001	191370029
191302016	191311019	191314005	191364002	191370030
191302017	191311020	191314006	191364003	191370031
191303008	191311021	191314007	191364004	191370032
191303009	191311022	191314008	191364005	191370033
191303010	191311023	191314009	191364006	191370034
191303011	191311024	191314010	191364007	191370035
191303012	191311025	191314011	191364008	191370036
191303013	191311026	191314012	191364009	191370037
191303014	191311027	191314013	191364010	191370038
191303015	191311028	191314014	191364011	191370039
191303016	191311029	191361001	191364012	191370040
191303017	191311030	191361002	191365001	191370041
191304008	191312001	191361003	191365002	191370042
191304009	191312002	191361004	191365003	191370043
191304010	191312003	191361005	191365004	191370044
191304011	191312004	191362001	191365005	191370045
191304012	191312005	191362002	191365006	191370046

ASSESSMENT DISTRICT 93-01: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>
191370047	191380037	191410026
191370048	191380038	191410027
191370049	191380039	191410028
191370050	191380040	191410029
191370051	191380041	191410030
191370052	191380042	191410031
191370053	191380043	191410032
191370054	191380044	191410033
191380001	191380045	191410034
191380002	191380046	191410035
191380003	191380047	191410036
191380004	191390001	191410037
191380005	191390002	191420001
191380006	191390003	191420002
191380007	191390004	191420003
191380008	191390005	191420004
191380009	191390006	191420005
191380010	191390007	191420006
191380011	191390008	191420007
191380012	191410001	191420008
191380013	191410002	191420009
191380014	191410003	191420010
191380015	191410004	191420011
191380016	191410005	191420012
191380017	191410006	191420013
191380018	191410007	191420014
191380019	191410008	191420015
191380020	191410009	191420016
191380021	191410010	191420017
191380022	191410011	191420018
191380023	191410012	191420019
191380024	191410013	191420020
191380025	191410014	191420021
191380026	191410015	191420022
191380027	191410016	191420023
191380028	191410017	191420024
191380029	191410018	191430001
191380030	191410019	191430002
191380031	191410020	191430003
191380032	191410021	191430004
191380033	191410022	191430005
191380034	191410023	191430006
191380035	191410024	191430007
191380036	191410025	

ASSESSMENT DISTRICT 2000-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
149130001	149140016	149150005	149170010	149180014	149180058
149130002	149140017	149150006	149170011	149180015	149180059
149130003	149140019	149150007	149170012	149180016	149190001
149130004	149140020	149150008	149170013	149180017	149190002
149130005	149140021	149150009	149170014	149180018	149190003
149130006	149140022	149150010	149170015	149180019	149190004
149130007	149140023	149150011	149170016	149180020	149190005
149130008	149140024	149150012	149170017	149180021	149190006
149130009	149140025	149150013	149170018	149180022	149190007
149130010	149140026	149150014	149170019	149180023	149190008
149130011	149140027	149150015	149170020	149180024	149190009
149130012	149140028	149150016	149170021	149180025	149190010
149130013	149140029	149150017	149170022	149180026	149190011
149130014	149140030	149150018	149170023	149180027	149190012
149130015	149140031	149150019	149170024	149180028	149190013
149130016	149140032	149150020	149170025	149180029	149190014
149130017	149140033	149150021	149170026	149180030	149190015
149130018	149140034	149150022	149170027	149180031	149190016
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149130023	149140039	149160004	149170032	149180036	149190021
149130024	149140040	149160005	149170033	149180037	149190022
149130025	149140041	149160006	149170034	149180038	149190023
149130026	149140042	149160007	149170035	149180039	149190024
149130027	149140043	149160008	149170036	149180040	149190025
149130028	149140044	149160009	149170037	149180041	149190026
149130029	149140045	149160010	149170038	149180042	149190027
149140001	149140046	149160011	149170039	149180043	149190028
149140002	149140047	149160012	149170040	149180044	149190029
149140003	149140048	149160015	149180001	149180045	149190030
149140004	149140049	149160016	149180002	149180046	149190031
149140005	149140050	149160017	149180003	149180047	149190032
149140006	149140051	149160020	149180004	149180048	149190033
149140007	149140052	149170001	149180005	149180049	149190034
149140008	149140053	149170002	149180006	149180050	149190035
149140009	149140054	149170003	149180007	149180051	149190036
149140010	149140055	149170004	149180008	149180052	149190037
149140011	149140056	149170005	149180009	149180053	149190038
149140012	149150001	149170006	149180010	149180054	149190039
149140013	149150002	149170007	149180011	149180055	149190040
149140014	149150003	149170008	149180012	149180056	149190041
149140015	149150004	149170009	149180013	149180057	149190042

ASSESSMENT DISTRICT 2000-01: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
149190043	149200029	149240007	149250028	149260014	149280001
149190044	149200030	149240008	149250029	149260015	149280002
149190045	149200031	149240009	149250030	149260016	149280003
149190046	149200032	149240010	149250031	149260017	149280004
149190047	149200033	149240011	149250032	149270001	149280005
149190048	149200034	149240012	149250033	149270002	149280006
149190049	149200035	149240013	149250034	149270003	149280007
149190050	149200036	149240014	149250035	149270004	149280008
149190051	149200037	149240015	149250036	149270005	149280009
149190052	149200038	149240016	149250037	149270006	149280010
149190053	149200039	149240017	149250038	149270007	149280011
149190054	149200040	149240018	149250039	149270008	149280012
149190055	149200041	149240019	149250040	149270009	149280013
149190056	149200042	149240020	149250041	149270010	149280014
149190057	149200043	149240021	149250043	149270011	149280015
149190058	149200044	149240022	149250044	149270012	149280016
149190059	149200045	149240023	149250045	149270013	149280017
149190060	149200046	149250001	149250046	149270014	149280018
149200001	149200047	149250002	149250047	149270015	149280019
149200004	149200048	149250003	149250048	149270016	149280020
149200005	149200049	149250004	149250049	149270017	149280021
149200006	149200050	149250005	149250050	149270018	149280022
149200007	149200051	149250006	149250051	149270019	149280023
149200008	149200052	149250007	149250052	149270020	149280024
149200009	149200053	149250008	149250053	149270021	149280025
149200010	149200054	149250009	149250054	149270022	149280026
149200011	149200055	149250010	149250055	149270023	149280027
149200012	149200056	149250011	149250056	149270024	149280028
149200013	149200057	149250012	149250057	149270025	149290001
149200014	149200058	149250013	149250058	149270026	149290002
149200015	149200061	149250014	149260001	149270027	149290003
149200016	149200062	149250015	149260002	149270028	149290004
149200017	149200063	149250016	149260003	149270029	149290005
149200018	149200064	149250017	149260004	149270030	149290006
149200019	149200065	149250018	149260005	149270031	149290007
149200020	149200066	149250019	149260006	149270032	149290008
149200021	149200067	149250020	149260007	149270033	149290009
149200022	149200068	149250021	149260008	149270034	149290010
149200023	149240001	149250022	149260009	149270035	149290011
149200024	149240002	149250023	149260010	149270036	149290012
149200025	149240003	149250024	149260011	149270037	149290013
149200026	149240004	149250025	149260012	149270038	149290015
149200027	149240005	149250026	149260013	149270039	149290016
149200028	149240006	149250027		149270040	149290017

ASSESSMENT DISTRICT 2000-01: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
149290018	149300014	149310008	149320016	149320060	149330036
149290019	149300015	149310009	149320017	149320061	149330037
149290020	149300016	149310010	149320018	149320062	149330039
149290021	149300017	149310011	149320019	149320063	149330040
149290022	149300018	149310012	149320020	149320064	149330041
149290023	149300019	149310013	149320021	149320065	149330042
149290024	149300020	149310014	149320022	149320066	149340001
149290025	149300021	149310015	149320023	149320067	149340002
149290026	149300022	149310016	149320024	149320068	149340003
149290027	149300023	149310017	149320025	149330001	149340004
149290028	149300024	149310018	149320026	149330002	149340005
149290029	149300025	149310019	149320027	149330003	149340006
149290030	149300026	149310020	149320028	149330004	149340007
149290032	149300027	149310021	149320029	149330005	149340008
149290034	149300028	149310022	149320030	149330006	149340009
149290035	149300029	149310023	149320031	149330007	149340010
149290036	149300030	149310024	149320032	149330008	149340011
149290037	149300031	149310025	149320033	149330009	149340012
149290038	149300032	149310026	149320034	149330010	149340013
149290039	149300033	149310027	149320035	149330011	149340014
149290040	149300034	149310028	149320036	149330012	149340015
149290041	149300035	149310029	149320037	149330013	149340016
149290042	149300036	149310030	149320038	149330014	149340017
149290044	149300037	149310031	149320039	149330015	149340018
149290045	149300038	149310032	149320040	149330016	149340019
149290046	149300039	149310033	149320041	149330017	149340020
149290047	149300040	149310034	149320042	149330018	149340021
149290048	149300041	149310035	149320043	149330019	149340022
149290049	149300042	149310036	149320044	149330020	149340023
149290050	149300043	149320001	149320045	149330021	149340024
149290051	149300044	149320002	149320046	149330022	149340025
149300001	149300045	149320003	149320047	149330023	149340026
149300002	149300046	149320004	149320048	149330024	149340027
149300003	149300047	149320005	149320049	149330025	149340028
149300004	149300048	149320006	149320050	149330026	149340029
149300005	149300049	149320007	149320051	149330027	149340030
149300006	149300050	149320008	149320052	149330028	149340031
149300007	149310001	149320009	149320053	149330029	149340032
149300008	149310002	149320010	149320054	149330030	149340033
149300009	149310003	149320011	149320055	149330031	149340034
149300010	149310004	149320012	149320056	149330032	149340035
149300011	149310005	149320013	149320057	149330033	149340036
149300012	149310006	149320014	149320058	149330034	149340037
149300013	149310007	149320015	149320059	149330035	149340038

ASSESSMENT DISTRICT 2000-01: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
149340039	149350042	149360023	149370022	149380004	149390029
149340040	149350043	149360024	149370023	149380005	149390032
149340041	149350044	149360025	149370024	149380006	149390033
149350001	149350045	149360026	149370025	149380007	149390034
149350002	149350051	149360030	149370026	149380008	149390035
149350003	149350052	149360031	149370027	149380009	149390036
149350004	149350053	149360032	149370028	149380010	149390038
149350005	149350054	149360033	149370029	149380011	149390039
149350006	149350055	149360034	149370030	149380012	149390040
149350007	149350065	149360045	149370031	149380013	149390041
149350008	149350066	149360046	149370032	149380014	149400001
149350009	149350067	149360047	149370033	149380015	149400002
149350010	149350068	149360048	149370034	149380016	149400003
149350011	149350069	149360049	149370035	149380017	149400004
149350012	149350070	149360050	149370036	149380018	149400005
149350013	149350071	149360051	149370037	149380019	149400006
149350014	149350072	149360052	149370038	149380020	149400007
149350015	149350073	149360057	149370039	149380021	149400008
149350016	149350074	149360058	149370040	149380022	149400009
149350017	149350075	149360059	149370041	149380023	149400010
149350018	149350076	149360060	149370042	149380024	149400011
149350019	149350077	149360061	149370043	149380025	149400012
149350020	149350078	149360062	149370044	149380026	149400014
149350021	149350079	149370001	149370045	149380027	149400015
149350022	149360001	149370002	149370046	149380028	149400016
149350023	149360002	149370003	149370047	149380029	149400017
149350024	149360003	149370004	149370048	149380030	149400018
149350025	149360004	149370005	149370049	149390001	149400019
149350026	149360005	149370006	149370050	149390002	149400020
149350027	149360006	149370007	149370051	149390003	149400021
149350028	149360007	149370008	149370052	149390004	149400022
149350029	149360008	149370009	149370053	149390005	149400023
149350030	149360009	149370010	149370054	149390006	149400024
149350031	149360010	149370011	149370055	149390007	149400025
149350032	149360011	149370012	149370056	149390008	149400026
149350033	149360012	149370013	149370057	149390009	149400027
149350034	149360013	149370014	149370058	149390010	149400028
149350035	149360014	149370015	149370059	149390011	149400029
149350036	149360015	149370016	149370060	149390012	149400030
149350037	149360016	149370017	149370061	149390013	149400031
149350038	149360017	149370018	149370062	149390023	149400032
149350039	149360018	149370019	149380001	149390024	149400033
149350040	149360019	149370020	149380002	149390025	149400034
149350041	149360020	149370021	149380003	149390028	149400035

ASSESSMENT DISTRICT 2000-01: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
149400036	149410037	149420010	149420055	149430012
149400037	149410038	149420011	149420056	149430013
149400038	149410039	149420012	149420057	149430014
149400039	149410040	149420013	149420058	149430015
149400040	149410041	149420014	149420059	149430016
149400041	149410042	149420015	149420060	149430017
149400042	149410043	149420016	149420061	149430018
149400043	149410044	149420017	149420062	149430019
149410001	149410045	149420018	149420063	149430020
149410002	149410046	149420019	149420064	149430021
149410003	149410047	149420020	149420065	149430022
149410004	149410048	149420021	149420066	149430023
149410005	149410049	149420022	149420067	149430024
149410006	149410050	149420023	149420068	149440001
149410007	149410051	149420024	149420069	149440002
149410008	149410052	149420025	149420070	149440003
149410009	149410053	149420026	149420071	149440004
149410010	149410054	149420027	149420072	149440005
149410011	149410055	149420028	149420073	149440006
149410012	149410056	149420029	149420074	149440007
149410013	149410057	149420030	149420075	149440008
149410014	149410058	149420031	149420076	149440009
149410015	149410059	149420032	149420077	149440010
149410016	149410060	149420033	149420078	149440011
149410017	149410061	149420034	149420079	149440012
149410018	149410062	149420035	149420080	149440013
149410019	149410063	149420036	149420081	149440014
149410020	149410064	149420037	149420082	149440015
149410021	149410065	149420038	149420083	149440016
149410022	149410066	149420039	149420084	149440017
149410023	149410067	149420041	149420085	149440018
149410024	149410068	149420042	149420086	149440019
149410025	149410069	149420043	149420087	149440021
149410026	149410070	149420044	149430001	
149410027	149410071	149420045	149430002	
149410028	149420001	149420046	149430003	
149410029	149420002	149420047	149430004	
149410030	149420003	149420048	149430005	
149410031	149420004	149420049	149430006	
149410032	149420005	149420050	149430007	
149410033	149420006	149420051	149430008	
149410034	149420007	149420052	149430009	
149410035	149420008	149420053	149430010	
149410036	149420009	149420054	149430011	

ASSESSMENT DISTRICT 2001-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>
182270001	182270045
182270002	182270046
182270003	182270050
182270004	182270051
182270005	182270052
182270006	182270053
182270007	182270054
182270008	182270055
182270009	182270056
182270010	182270057
182270011	182270058
182270012	182270059
182270013	182270060
182270014	182270061
182270015	182270062
182270016	182270063
182270017	182270064
182270018	182270065
182270019	182270066
182270020	182270067
182270021	182270068
182270022	182270069
182270023	182270070
182270024	182270071
182270025	182270072
182270026	182270073
182270027	182270074
182270028	182270075
182270029	182270076
182270030	182270077
182270031	182270078
182270032	182270079
182270033	182270080
182270034	182270081
182270035	182270082
182270036	182270083
182270037	182270084
182270038	182270085
182270039	182270086
182270040	182270087
182270041	182270088
182270042	182270089
182270043	182270090
182270044	182270091

ASSESSMENT DISTRICT 2003-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
184150010	184160004	184160051	184170021	184170066
184150011	184160005	184160052	184170022	184170067
184150012	184160006	184160053	184170023	184170068
184150013	184160007	184160054	184170024	184170069
184150014	184160008	184160055	184170025	184170070
184150015	184160009	184160056	184170026	184170072
184150016	184160010	184160057	184170027	184170073
184150019	184160011	184160058	184170028	184170074
184150020	184160012	184160059	184170029	184170075
184150021	184160013	184160060	184170030	184170076
184150022	184160014	184160061	184170031	184170077
184150023	184160015	184160062	184170032	184170078
184150024	184160016	184160063	184170033	184170079
184150025	184160017	184160064	184170034	184170080
184150026	184160018	184160065	184170036	184170081
184150027	184160019	184160066	184170037	184170082
184150028	184160020	184160067	184170038	184170083
184150029	184160021	184160068	184170039	184170084
184150030	184160022	184160069	184170040	184170085
184150031	184160023	184160070	184170041	184170086
184150032	184160024	184160071	184170042	184170087
184150033	184160025	184160072	184170043	184170088
184150034	184160026	184160073	184170044	184170089
184150035	184160027	184160074	184170045	184170090
184150036	184160028	184170001	184170046	184170091
184150037	184160029	184170002	184170047	184170092
184150038	184160030	184170003	184170048	184170093
184150039	184160033	184170004	184170049	184170094
184150040	184160034	184170005	184170050	184170095
184150041	184160035	184170006	184170051	184170096
184150042	184160036	184170007	184170052	184170097
184150043	184160037	184170008	184170053	184170098
184150044	184160039	184170009	184170054	184170099
184150046	184160040	184170010	184170055	184180006
184150047	184160041	184170011	184170056	184180007
184150048	184160042	184170012	184170057	184180008
184150049	184160043	184170013	184170058	184180009
184150050	184160044	184170014	184170059	184180010
184150051	184160045	184170015	184170060	184180011
184150052	184160046	184170016	184170061	184180012
184150053	184160047	184170017	184170062	184180013
184160001	184160048	184170018	184170063	184180014
184160002	184160049	184170019	184170064	184180015
184160003	184160050	184170020	184170065	184180017

ASSESSMENT DISTRICT 2003-01: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>
184180018	184180062
184180019	184180063
184180020	184180064
184180021	184180065
184180022	184180066
184180023	
184180024	
184180025	
184180026	
184180027	
184180028	
184180029	
184180030	
184180031	
184180032	
184180033	
184180034	
184180035	
184180036	
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184180038	
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184180040	
184180041	
184180042	
184180043	
184180044	
184180045	
184180046	
184180047	
184180048	
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184180050	
184180051	
184180052	
184180053	
184180054	
184180055	
184180056	
184180057	
184180058	
184180059	
184180060	
184180061	

ASSESSMENT DISTRICT 2003-02: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
182070021	182070065	182290019	182290065	
182070022	182070066	182290020	182290066	
182070023	182070067	182290021	182290067	
182070024	182070068	182290022	182290068	
182070025	182070069	182290023	182290069	
182070026	182070070	182290024	182290070	
182070027	182070071	182290025	182290071	
182070028	182070072	182290026	182290072	
182070029	182070073	182290027	182290073	
182070030	182070074	182290030	182290074	
182070031	182070075	182290031	182290075	
182070032	182070076	182290032	182290076	
182070033	182070077	182290033	182290077	
182070034	182070078	182290034		
182070035	182070079	182290035		
182070036	182070080	182290036		
182070037	182070081	182290037		
182070038	182070082	182290038		
182070039	182070083	182290039		
182070040	182070084	182290040		
182070041	182070085	182290041		
182070042	182070086	182290042		
182070043	182070087	182290043		
182070044	182070088	182290044		
182070045	182070089	182290045		
182070046	182070090	182290046		
182070047	182290001	182290047		
182070048	182290002	182290048		
182070049	182290003	182290049		
182070050	182290004	182290050		
182070051	182290005	182290051		
182070052	182290006	182290052		
182070053	182290007	182290053		
182070054	182290008	182290054		
182070055	182290009	182290055		
182070056	182290010	182290056		
182070057	182290011	182290057		
182070058	182290012	182290058		
182070059	182290013	182290059		
182070060	182290014	182290060		
182070061	182290015	182290061		
182070062	182290016	182290062		
182070063	182290017	182290063		
182070064	182290018	182290064		

ASSESSMENT DISTRICT 2005-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>
171030026	171320028
171030027	171320029
171030028	171320030
171030029	171320031
171030030	171320032
171030031	171320033
171030032	171320034
171030033	171320035
171030034	171320036
171030035	171320037
171030036	171320038
171030037	171320039
171030038	171320040
171030039	171320041
171030040	171320042
171030041	171320043
171030042	171320044
171320001	171320045
171320002	171320046
171320003	171320047
171320004	171320048
171320005	171320049
171320006	171320050
171320007	171320051
171320008	171320052
171320009	171320053
171320010	171320054
171320011	171320055
171320012	171320056
171320013	171320057
171320014	171320058
171320015	171320059
171320016	
171320017	
171320018	
171320019	
171320020	
171320021	
171320022	
171320023	
171320024	
171320025	
171320026	
171320027	

ASSESSMENT DISTRICT 2005-02: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172140011	172140059	172160028	172170011	172170055
172140012	172140060	172160029	172170012	172170056
172140013	172140061	172160030	172170013	172170057
172140014	172140062	172160031	172170014	172170058
172140015	172140063	172160032	172170015	172170059
172140016	172140064	172160033	172170016	172170060
172140017	172140065	172160034	172170017	172170061
172140018	172140066	172160035	172170018	172170062
172140019	172140067	172160036	172170019	172170063
172140020	172140068	172160037	172170020	172180001
172140021	172150001	172160038	172170021	172180002
172140022	172150002	172160039	172170022	172180003
172140023	172150003	172160040	172170023	172180004
172140024	172150004	172160041	172170024	172180005
172140025	172150005	172160042	172170025	172180006
172140026	172150014	172160043	172170026	172180007
172140027	172150015	172160044	172170027	172180008
172140028	172160001	172160045	172170028	172180009
172140029	172160002	172160046	172170029	172180010
172140030	172160003	172160047	172170030	172180011
172140031	172160004	172160048	172170031	172180012
172140032	172160005	172160049	172170032	172180013
172140033	172160006	172160050	172170033	172180014
172140034	172160007	172160051	172170034	172180015
172140035	172160008	172160052	172170035	172180016
172140036	172160009	172160053	172170036	172180017
172140037	172160010	172160054	172170037	172180018
172140040	172160011	172160055	172170038	172180019
172140041	172160012	172160056	172170039	172180020
172140042	172160013	172160057	172170040	172180021
172140043	172160014	172160058	172170041	172180022
172140044	172160015	172160059	172170042	172180023
172140047	172160016	172160060	172170043	172180024
172140048	172160017	172160061	172170044	172180025
172140049	172160018	172170001	172170045	172180026
172140050	172160019	172170002	172170046	172180027
172140051	172160020	172170003	172170047	172180028
172140052	172160021	172170004	172170048	172180029
172140053	172160022	172170005	172170049	172180030
172140054	172160023	172170006	172170050	172180031
172140055	172160024	172170007	172170051	172180032
172140056	172160025	172170008	172170052	172180033
172140057	172160026	172170009	172170053	172180034
172140058	172160027	172170010	172170054	172180035

ASSESSMENT DISTRICT 2005-02: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172180036	172180080	172190044	172200005	172200050
172180037	172190001	172190045	172200006	172200051
172180038	172190002	172190046	172200007	172200052
172180039	172190003	172190047	172200008	172200053
172180040	172190004	172190048	172200009	172200054
172180041	172190005	172190049	172200010	172200055
172180042	172190006	172190050	172200011	172200056
172180043	172190007	172190051	172200012	172200057
172180044	172190008	172190052	172200013	172200058
172180045	172190009	172190053	172200014	172200059
172180046	172190010	172190054	172200015	172200060
172180047	172190011	172190055	172200016	172200061
172180048	172190012	172190056	172200017	172200062
172180049	172190013	172190057	172200018	172200063
172180050	172190014	172190058	172200019	172200064
172180051	172190015	172190059	172200020	172200065
172180052	172190016	172190060	172200022	172200066
172180053	172190017	172190061	172200023	172200067
172180054	172190018	172190062	172200024	172200068
172180055	172190019	172190063	172200025	172230008
172180056	172190020	172190064	172200026	172230011
172180057	172190021	172190065	172200027	172230013
172180058	172190022	172190066	172200028	172230016
172180059	172190023	172190067	172200029	172230019
172180060	172190024	172190068	172200030	172230021
172180061	172190025	172190069	172200031	172230022
172180062	172190026	172190070	172200032	172230025
172180063	172190027	172190071	172200033	172230028
172180064	172190028	172190072	172200034	172230030
172180065	172190029	172190073	172200035	172230031
172180066	172190030	172190074	172200036	172230032
172180067	172190031	172190075	172200037	172230034
172180068	172190032	172190076	172200038	172230038
172180069	172190033	172190077	172200039	172230040
172180070	172190034	172190078	172200040	172230043
172180071	172190035	172190079	172200041	172230046
172180072	172190036	172190080	172200042	172230049
172180073	172190037	172190081	172200043	172230051
172180074	172190038	172190082	172200044	172230055
172180075	172190039	172190083	172200045	172230057
172180076	172190040	172200001	172200046	172230061
172180077	172190041	172200002	172200047	172230063
172180078	172190042	172200003	172200048	172230067
172180079	172190043	172200004	172200049	172230069

ASSESSMENT DISTRICT 2005-02: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172230072	172230117	172240030	172240086	172250039
172230074	172230118	172240031	172240087	172250040
172230075	172230119	172240032	172240088	172250041
172230076	172230120	172240033	172240089	172250042
172230077	172230121	172240034	172240090	172250043
172230078	172230122	172240035	172240091	172250044
172230079	172230123	172240036	172240092	172250045
172230080	172230124	172240037	172240093	172250046
172230081	172230125	172240038	172240094	172250047
172230082	172230126	172240039	172240095	172250048
172230083	172230127	172240040	172240096	172250049
172230084	172230128	172240043	172240097	172250050
172230085	172230129	172240046	172250007	172250051
172230086	172230130	172240049	172250008	172250052
172230087	172230131	172240052	172250009	172250053
172230088	172240001	172240055	172250010	172250054
172230089	172240002	172240057	172250011	172250055
172230090	172240003	172240058	172250012	172250056
172230091	172240004	172240059	172250013	172250057
172230092	172240005	172240060	172250014	172250058
172230093	172240006	172240061	172250015	172250059
172230094	172240007	172240062	172250016	172250060
172230095	172240008	172240063	172250017	172250061
172230096	172240009	172240064	172250018	172250062
172230097	172240010	172240065	172250019	172250063
172230098	172240011	172240066	172250020	172250064
172230099	172240012	172240067	172250021	172250065
172230100	172240013	172240068	172250022	172250066
172230101	172240014	172240069	172250023	172250067
172230102	172240015	172240070	172250024	172250068
172230103	172240016	172240071	172250025	172250069
172230104	172240017	172240072	172250026	172250070
172230105	172240018	172240073	172250027	172250071
172230106	172240019	172240074	172250028	172250072
172230107	172240020	172240075	172250029	172250073
172230108	172240021	172240076	172250030	172250074
172230109	172240022	172240077	172250031	172250075
172230110	172240023	172240078	172250032	172250076
172230111	172240024	172240079	172250033	172250077
172230112	172240025	172240080	172250034	172250078
172230113	172240026	172240082	172250035	172250079
172230114	172240027	172240083	172250036	172250080
172230115	172240028	172240084	172250037	172250081
172230116	172240029	172240085	172250038	172250082

ASSESSMENT DISTRICT 2005-02: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172250083	172260022	172260066	172270024	172280018
172250084	172260023	172260067	172270025	172280019
172250085	172260024	172260068	172270026	172280020
172250086	172260025	172260069	172270027	172280021
172250087	172260026	172260070	172270028	172280022
172250088	172260027	172260071	172270029	172280023
172250089	172260028	172260072	172270030	172280024
172250090	172260029	172260073	172270031	172280025
172250091	172260030	172260074	172270032	172280026
172250092	172260031	172260075	172270033	172280027
172250093	172260032	172260076	172270034	172280028
172250094	172260033	172260077	172270035	172280029
172250095	172260034	172260078	172270036	172280030
172250096	172260035	172260079	172270037	172280031
172250097	172260036	172260080	172270038	172280032
172250098	172260037	172260081	172270039	172280033
172250099	172260038	172260082	172270040	172280034
172250100	172260039	172260083	172270041	172280035
172250101	172260040	172260084	172270042	172280036
172250102	172260041	172260085	172270043	172280037
172250103	172260042	172260086	172270044	172280038
172250104	172260043	172270001	172270045	172280039
172250105	172260044	172270002	172270046	172280040
172250106	172260045	172270003	172270047	172280041
172250107	172260046	172270004	172270048	172280042
172250108	172260047	172270005	172270049	172280043
172260001	172260048	172270006	172270050	172280044
172260003	172260049	172270007	172280001	172280045
172260004	172260050	172270008	172280002	172280046
172260007	172260051	172270009	172280003	172280047
172260008	172260052	172270010	172280004	172280048
172260009	172260053	172270011	172280005	172280049
172260010	172260054	172270012	172280006	172280050
172260011	172260055	172270013	172280007	172280051
172260012	172260056	172270014	172280008	172280052
172260013	172260057	172270015	172280009	172280053
172260014	172260058	172270016	172280010	172280054
172260015	172260059	172270017	172280011	172280055
172260016	172260060	172270018	172280012	172280056
172260017	172260061	172270019	172280013	172280057
172260018	172260062	172270020	172280014	172280058
172260019	172260063	172270021	172280015	172290001
172260020	172260064	172270022	172280016	172290002
172260021	172260065	172270023	172280017	172290003

ASSESSMENT DISTRICT 2005-02: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172290004	172290048	172300030	172300074	172310026
172290005	172290049	172300031	172300075	172310027
172290006	172290050	172300032	172300076	172310028
172290007	172290051	172300033	172300077	172310029
172290008	172290052	172300034	172300078	172310030
172290009	172290053	172300035	172300079	172310031
172290010	172290054	172300036	172300080	172310032
172290011	172290055	172300037	172300081	172310033
172290012	172290056	172300038	172300082	172310034
172290013	172290057	172300039	172300083	172310035
172290014	172290058	172300040	172300084	172310036
172290015	172290059	172300041	172300085	172310037
172290016	172290060	172300042	172300086	172310038
172290017	172290061	172300043	172300087	172310039
172290018	172290062	172300044	172300088	172310040
172290019	172300001	172300045	172300089	172310041
172290020	172300002	172300046	172300090	172310042
172290021	172300003	172300047	172300091	172310043
172290022	172300004	172300048	172300092	172310044
172290023	172300005	172300049	172300093	172310045
172290024	172300006	172300050	172310001	172310046
172290025	172300007	172300051	172310002	172310047
172290026	172300008	172300052	172310003	172310048
172290027	172300009	172300053	172310004	172310049
172290028	172300010	172300054	172310005	172310050
172290029	172300011	172300055	172310006	172320001
172290030	172300012	172300056	172310007	172320002
172290031	172300013	172300057	172310008	172320003
172290032	172300014	172300058	172310009	172320004
172290033	172300015	172300059	172310010	172320005
172290034	172300016	172300060	172310011	172320006
172290035	172300017	172300061	172310012	172320007
172290036	172300018	172300062	172310013	172320008
172290037	172300019	172300063	172310014	172320009
172290038	172300020	172300064	172310015	172320010
172290039	172300021	172300065	172310016	172320011
172290040	172300022	172300066	172310017	172320012
172290041	172300023	172300067	172310018	172320013
172290042	172300024	172300068	172310019	172320014
172290043	172300025	172300069	172310020	172320015
172290044	172300026	172300070	172310021	172320016
172290045	172300027	172300071	172310022	172320017
172290046	172300028	172300072	172310023	172320018
172290047	172300029	172300073	172310024	172320020

ASSESSMENT DISTRICT 2005-02: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>
172320021	172330015
172320022	172330016
172320023	172330017
172320024	172330018
172320025	172330019
172320026	172330020
172320027	172330021
172320028	172330022
172320029	172330023
172320030	172330024
172320031	172330025
172320032	172330026
172320033	172330027
172320034	172330028
172320035	172330029
172320036	172330030
172320037	172330031
172320038	172330032
172320039	172330033
172320040	172330034
172320041	172330035
172320042	172330036
172320043	172330037
172320044	172330038
172320045	172330039
172320046	172330040
172320047	172330041
172320048	172330042
172320049	172330043
172320050	172330044
172330001	172330045
172330002	172330046
172330003	172330047
172330004	172330048
172330005	172330049
172330006	172330050
172330007	172330051
172330008	172330052
172330009	
172330010	
172330011	
172330012	
172330013	
172330014	

ASSESSMENT DISTRICT 2005-03: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>
164200004	164200049	164210025
164200005	164200050	164210030
164200006	164200051	164210031
164200007	164200052	164210032
164200008	164200053	
164200009	164200054	
164200010	164200055	
164200011	164200056	
164200012	164200057	
164200013	164200058	
164200014	164200059	
164200015	164200060	
164200016	164200061	
164200017	164200062	
164200018	164200063	
164200019	164200064	
164200020	164200065	
164200021	164200066	
164200022	164200067	
164200023	164200068	
164200024	164200069	
164200025	164200070	
164200026	164200071	
164200027	164200072	
164200028	164200073	
164200029	164210001	
164200030	164210002	
164200032	164210003	
164200033	164210004	
164200034	164210005	
164200035	164210006	
164200036	164210007	
164200037	164210008	
164200038	164210009	
164200039	164210010	
164200040	164210013	
164200041	164210014	
164200042	164210015	
164200043	164210016	
164200044	164210017	
164200045	164210018	
164200046	164210019	
164200047	164210020	
164200048	164210021	

ASSESSMENT DISTRICT 2005-04: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
168330019	168360001	168360045	168370011	168380040
168330020	168360002	168360046	168370012	168380041
168330021	168360003	168360047	168370013	168380042
168330022	168360004	168360048	168370014	168380043
168330023	168360005	168360049	168370015	168380044
168330024	168360006	168360050	168380001	168380045
168330025	168360007	168360051	168380002	168380046
168330026	168360008	168360052	168380003	168380047
168330027	168360009	168360053	168380004	168380048
168330028	168360010	168360054	168380005	168380049
168330029	168360011	168360055	168380006	168380050
168330030	168360012	168360056	168380007	168380051
168330031	168360013	168360057	168380008	168380052
168330032	168360014	168360058	168380009	168380053
168330033	168360015	168360059	168380010	168380054
168330034	168360016	168360060	168380011	168380055
168330035	168360017	168360061	168380012	168380056
168330036	168360018	168360062	168380013	168380057
168330037	168360019	168360063	168380014	168380058
168330038	168360020	168360064	168380015	168380059
168340009	168360021	168360065	168380016	168380060
168340010	168360022	168360066	168380017	168380061
168340011	168360023	168360067	168380018	168380062
168340012	168360024	168360068	168380019	168380063
168340013	168360025	168360069	168380020	168380064
168340014	168360026	168360070	168380021	168380065
168340015	168360027	168360071	168380022	168380066
168340016	168360028	168360072	168380023	168380067
168340017	168360029	168360073	168380024	168380068
168350001	168360030	168360074	168380025	168380069
168350002	168360031	168360075	168380026	168380070
168350003	168360032	168360076	168380027	168380071
168350004	168360033	168360077	168380028	168380072
168350005	168360034	168360078	168380029	168380073
168350006	168360035	168370001	168380030	168380074
168350007	168360036	168370002	168380031	168380075
168350008	168360037	168370003	168380032	168380076
168350009	168360038	168370004	168380033	168380077
168350010	168360039	168370005	168380034	168380078
168350011	168360040	168370006	168380035	168380079
168350012	168360041	168370007	168380036	168380080
168350013	168360042	168370008	168380037	168380081
168350014	168360043	168370009	168380038	168390001
168350015	168360044	168370010	168380039	168390002

ASSESSMENT DISTRICT 2005-04: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
168390003	168390047	168390091	168400037	168400081
168390004	168390048	168390092	168400038	168400082
168390005	168390049	168390093	168400039	168400083
168390006	168390050	168390094	168400040	168400084
168390007	168390051	168390095	168400041	168400085
168390008	168390052	168390096	168400042	168400086
168390009	168390053	168390097	168400043	168400087
168390010	168390054	168390098	168400044	168400088
168390011	168390055	168390099	168400045	168400089
168390012	168390056	168400002	168400046	168410001
168390013	168390057	168400003	168400047	168410002
168390014	168390058	168400004	168400048	168410003
168390015	168390059	168400005	168400049	168410004
168390016	168390060	168400006	168400050	168410005
168390017	168390061	168400007	168400051	168410006
168390018	168390062	168400008	168400052	168410007
168390019	168390063	168400009	168400053	168410008
168390020	168390064	168400010	168400054	168410009
168390021	168390065	168400011	168400055	168410010
168390022	168390066	168400012	168400056	168410011
168390023	168390067	168400013	168400057	168410012
168390024	168390068	168400014	168400058	168410013
168390025	168390069	168400015	168400059	168410014
168390026	168390070	168400016	168400060	168410015
168390027	168390071	168400017	168400061	168420001
168390028	168390072	168400018	168400062	168420002
168390029	168390073	168400019	168400063	168420003
168390030	168390074	168400020	168400064	168420004
168390031	168390075	168400021	168400065	168420005
168390032	168390076	168400022	168400066	168420006
168390033	168390077	168400023	168400067	168420007
168390034	168390078	168400024	168400068	168420008
168390035	168390079	168400025	168400069	168420009
168390036	168390080	168400026	168400070	168420010
168390037	168390081	168400027	168400071	168420011
168390038	168390082	168400028	168400072	168420012
168390039	168390083	168400029	168400073	168420013
168390040	168390084	168400030	168400074	168420014
168390041	168390085	168400031	168400075	168420015
168390042	168390086	168400032	168400076	168420016
168390043	168390087	168400033	168400077	168420017
168390044	168390088	168400034	168400078	168420018
168390045	168390089	168400035	168400079	168420019
168390046	168390090	168400036	168400080	168420020

ASSESSMENT DISTRICT 2005-04: PARCEL LISTING (cont.)

<u>APN</u>	<u>APN</u>	<u>APN</u>
168420021	168420065	168440027
168420022	168420066	168440028
168420023	168420067	168440029
168420024	168420068	168440030
168420025	168420069	168440031
168420026	168420070	168440032
168420027	168420071	168440033
168420028	168430001	168440034
168420029	168430002	168440035
168420030	168430003	168440036
168420031	168430004	168440037
168420032	168430005	168440038
168420033	168430006	168440039
168420034	168430007	168440040
168420035	168430008	168440041
168420036	168430009	168440042
168420037	168430010	168440043
168420038	168430011	168440044
168420039	168440001	168440045
168420040	168440002	168440046
168420041	168440003	168440047
168420042	168440004	168440048
168420043	168440005	168440049
168420044	168440006	168440050
168420045	168440007	168440051
168420046	168440008	168440052
168420047	168440009	168440053
168420048	168440010	168440054
168420049	168440011	168440055
168420050	168440012	168440056
168420051	168440013	168440057
168420052	168440014	168440058
168420053	168440015	168440059
168420054	168440016	168440060
168420055	168440017	168440061
168420056	168440018	
168420057	168440019	
168420058	168440020	
168420059	168440021	
168420060	168440022	
168420061	168440023	
168420062	168440024	
168420063	168440025	
168420064	168440026	

ASSESSMENT DISTRICT 2005-05: PARCEL LISTING

INACTIVE

ASSESSMENT DISTRICT 2005-06: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172110002	172130016	172220009	172340026	172350031
172110003	172130017	172220010	172340027	172350032
172110004	172130018	172220011	172340028	172350033
172110005	172130019	172220012	172340029	172350034
172110006	172130021	172220013	172340030	172350035
172110007	172130022	172220014	172340031	172350036
172110008	172130023	172220015	172340032	172350037
172110009	172130024	172220016	172340033	172350038
172110010	172130025	172220017	172340034	172350039
172110011	172130026	172220018	172340035	172350040
172110012	172130027	172220019	172340036	172350041
172110013	172130028	172220020	172340037	172350042
172110014	172210001	172220021	172340038	172350043
172110015	172210002	172220022	172340039	172350044
172110016	172210003	172220025	172340040	172350045
172110017	172210004	172220026	172340041	172350046
172110018	172210005	172220027	172350001	172350047
172110019	172210006	172220028	172350002	172350048
172110020	172210007	172220029	172350003	172350049
172110021	172210008	172220030	172350004	172350050
172110022	172210009	172340002	172350005	172350051
172110023	172210010	172340028	172350006	172350052
172110024	172210011	172340029	172350007	172350053
172110025	172210012	172340030	172350008	172350054
172110026	172210013	172340006	172350009	172350055
172110027	172210014	172340007	172350010	172350056
172110028	172210015	172340008	172350011	172350057
172110029	172210016	172340009	172350012	172350058
172110030	172210017	172340010	172350013	172350059
172130001	172210018	172340011	172350014	172350060
172130002	172210019	172340012	172350015	172350061
172130003	172210020	172340013	172350018	172350062
172130004	172210021	172340014	172350019	172350063
172130005	172210022	172340015	172350020	172350064
172130006	172210023	172340016	172350021	172350065
172130007	172210024	172340017	172350022	172350066
172130008	172220001	172340018	172350023	172350067
172130009	172220002	172340019	172350024	172350068
172130010	172220003	172340020	172350025	
172130011	172220004	172340021	172350026	
172130012	172220005	172340022	172350027	
172130013	172220006	172340023	172350028	
172130014	172220007	172340024	172350029	
172130015	172220008	172340025	172350030	

ASSESSMENT DISTRICT 2005-07: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
168060026	168300003	168300047	168310008	168320013
168060027	168300004	168300048	168310009	168320014
168060028	168300005	168300049	168310010	168320015
168060029	168300006	168300050	168310011	168320016
168060030	168300007	168300051	168310012	168320017
168060031	168300008	168300052	168310013	168320018
168060032	168300009	168300053	168310014	168320019
168060033	168300010	168300054	168310015	168320020
168060034	168300011	168300055	168310016	168320021
168060035	168300012	168300056	168310017	168320022
168060036	168300013	168300057	168310018	168320023
168060037	168300014	168300058	168310019	168320024
168060038	168300015	168300059	168310020	168320025
168060039	168300016	168300060	168310021	168320026
168060040	168300017	168300061	168310022	168320027
168060041	168300018	168300062	168310023	168320028
168060042	168300019	168300063	168310024	168320029
168060043	168300020	168300064	168310025	168320030
168060044	168300021	168300065	168310030	168320031
168060045	168300022	168300066	168310031	168450009
168060046	168300023	168300067	168310032	168450010
168060047	168300024	168300068	168310033	168450011
168060048	168300025	168300069	168310034	168450012
168060049	168300026	168300070	168310035	168450013
168060050	168300027	168300071	168310036	168450014
168060051	168300028	168300072	168310037	168450015
168070017	168300029	168300073	168310038	168450016
168070018	168300030	168300074	168310039	168450017
168070019	168300031	168300075	168310040	168450018
168070020	168300032	168300076	168310041	168450019
168070021	168300033	168300077	168310042	168450020
168070022	168300034	168300078	168310043	168450021
168070023	168300035	168300079	168320001	168450022
168070024	168300036	168300080	168320002	168450023
168070025	168300037	168300081	168320003	168450024
168070026	168300038	168300082	168320004	168450025
168070028	168300039	168300083	168320005	168450026
168070029	168300040	168310001	168320006	168450027
168070030	168300041	168310002	168320007	168450028
168070031	168300042	168310003	168320008	168450029
168070032	168300043	168310004	168320009	168450030
168070033	168300044	168310005	168320010	168450033
168300001	168300045	168310006	168320011	168450034
168300002	168300046	168310007	168320012	168450035

ASSESSMENT DISTRICT 2005-07: PARCEL LISTING (cont.)

APN

168450036
168450037
168450038
168450039
168450040
168460002
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168460004
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168460006
168460007
168460008
168460011
168460012

ASSESSMENT DISTRICT 2005-08: PARCEL LISTING

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182260073	184250025	184260017	184280007
182260074	184250026	184260018	184280008
182260075	184250027	184260019	184280009
182260076	184250028	184260020	184280010
182260077	184250029	184260021	184280011
182260078	184250030	184260022	184280012
182260079	184250031	184260023	184280013
182260080	184250032	184260024	184280014
182260081	184250033	184260025	184280015
182280014	184250034	184260026	184280016
182280015	184250035	184260027	184280017
182280016	184250036	184260028	184280018
182280019	184250037	184260030	184280019
182280021	184250038	184260031	184280020
182280022	184250039	184260032	184280021
182280023	184250040	184260033	184280022
182280024	184250041	184260034	184280023
182280027	184250042	184260035	184280024
182280028	184250043	184260036	184280025
182280029	184250044	184260037	184280026
184250001	184250045	184260038	184280027
184250002	184250046	184260039	184280028
184250003	184250047	184260040	184280029
184250004	184250048	184260041	184280030
184250005	184250049	184260042	184280031
184250006	184250050	184260043	184280032
184250007	184250051	184260044	184280033
184250008	184250052	184260045	
184250009	184260001	184260046	
184250010	184260002	184260047	
184250011	184260003	184260048	
184250012	184260004	184260049	
184250013	184260005	184260050	
184250014	184260006	184270001	
184250015	184260007	184270002	
184250016	184260008	184270003	
184250017	184260009	184270004	
184250018	184260010	184270005	
184250019	184260011	184270006	
184250020	184260012	184280002	
184250021	184260013	184280003	
184250022	184260014	184280004	
184250023	184260015	184280005	
184250024	184260016	184280006	

ASSESSMENT DISTRICT 2007-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>
182320001	182320045
182320002	182320046
182320003	182320047
182320004	182320048
182320005	182320049
182320006	182320050
182320007	182320051
182320008	182320052
182320009	182320053
182320010	182320054
182320011	182320055
182320012	182320058
182320013	182320059
182320014	182320060
182320015	182320061
182320016	182320062
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182320018	182320064
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182320037	
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182320039	
182320040	
182320041	
182320042	
182320043	
182320044	

ASSESSMENT DISTRICT 2010-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>
176151002	176172017
176151003	176172018
176151004	176172019
176151005	176172020
176151006	176172021
176151007	
176151008	
176151009	
176152001	
176152002	
176152003	
176152004	
176152005	
176153001	
176161002	
176161003	
176161004	
176161005	
176161006	
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176161016	
176162004	
176163001	
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176163013	
176163016	
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176171002	
176171003	
176171004	
176171005	
176171006	
176171007	
176171008	
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176171010	
176171011	
176172001	
176172014	

ASSESSMENT DISTRICT 2016-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>
182300022	182300068
182300023	182300069
182300024	182300070
182300025	182300071
182300026	182300072
182300027	182300073
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182300060	
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182300063	
182300064	
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182300067	

ASSESSMENT DISTRICT 2018-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
149450001	149450048	149460008	149470019	149470068
149450002	149450049	149460009	149470020	149470069
149450003	149450050	149460010	149470021	149470070
149450004	149450051	149460011	149470022	149470071
149450005	149450052	149460012	149470023	149470072
149450006	149450053	149460013	149470024	149470073
149450007	149450054	149460014	149470025	149470074
149450008	149450055	149460015	149470026	149470075
149450009	149450056	149460016	149470027	149470076
149450010	149450057	149460017	149470028	149470077
149450011	149450058	149460018	149470029	149470078
149450012	149450059	149460019	149470030	149470079
149450013	149450060	149460020	149470031	149470080
149450014	149450061	149460024	149470032	149470081
149450015	149450062	149460025	149470033	149470082
149450018	149450063	149460026	149470034	149470083
149450019	149450064	149460027	149470035	149470084
149450020	149450065	149460028	149470036	149470085
149450021	149450066	149460029	149470037	149470086
149450022	149450067	149460030	149470043	149470087
149450023	149450068	149460031	149470044	149470088
149450025	149450069	149460032	149470045	149470089
149450026	149450070	149460036	149470046	149480001
149450027	149450071	149460037	149470047	149480002
149450028	149450072	149460038	149470048	149480003
149450029	149450073	149460039	149470049	149480004
149450030	149450074	149460040	149470050	149480005
149450031	149450075	149470001	149470051	149480006
149450032	149450076	149470002	149470052	149480007
149450033	149450077	149470003	149470053	149480008
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149450035	149450079	149470005	149470055	149480010
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149450037	149450081	149470007	149470057	149480012
149450038	149450082	149470008	149470058	149480013
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149450040	149450084	149470010	149470060	149480015
149450041	149460001	149470011	149470061	149480016
149450042	149460002	149470013	149470062	149480017
149450043	149460003	149470014	149470063	149480018
149450044	149460004	149470015	149470064	149480019
149450045	149460005	149470016	149470065	149480020
149450046	149460006	149470017	149470066	149480021
149450047	149460007	149470018	149470067	149480022

ASSESSMENT DISTRICT 2018-01: PARCEL LISTING

<u>APN</u>	<u>APN</u>			
149480023	149490034	149450051	149450062	149510029
149480024	149490035	149450052	149510001	149490060
149480025	149490036	149450053	149510002	
149480026	149490037	149450054	149510003	
149480027	149490038	149450055	149510004	
149480028	149490039	149480034	149510005	
149480029	149490040	149480035	149510006	
149480030	149490041	149480036	149510007	
149480031	149490042	149480037	149510008	
149480032	149490043	149480038	149510009	
149480033	149490044	149480039	149510010	
149490001	149500001	149480040	149510011	
149490002	149500002	149480041	149510012	
149490003	149500003	149480042	149510013	
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149490006	149500006	149500027	149490046	
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149490009	149500009	149500030	149490049	
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149490012	149500013	149480045	149490052	
149490013	149500014	149480046	149490053	
149490014	149500015	149480047	149490054	
149490015	149500016	149480048	149490055	
149490016	149500017	149480049	149490056	
149490017	149500018	149060046	149490057	
149490018	149500019		149490058	
149490019	149500020	149480052	149490059	
149490020	149500021	149480053	149510015	
149490021	149500022	149480054	149510016	
149490022	149500023	149480055	149510017	
149490023	149500024	149480056	149510018	
149490024	149450041	149480057	149510019	
149490025	149450042	149480058	149510020	
149490026	149450043	149480059	149510021	
149490027	149450044	149480060	149510022	
149490028	149450045	149450056	149510023	
149490029	149450046	149450057	149510024	
149490030	149450047	149450058	149510025	
149490031	149450048	149450059	149510026	
149490032	149450049	149450060	149510027	
149490033	149450050	149450061	149510028	

ASSESSMENT DISTRICT 2018-02: PARCEL LISTING

APN
172070017
172100011
172100012
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172360001
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172360024
172360025
172360026
172010019
172070016
172070015

APN

APN

ASSESSMENT DISTRICT 2020-01 (FARRAR ESTATES): PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>	<u>APN</u>
172370001	172130047	172110038	
172370002	172130048	172110039	
172370003	172130049	172110040	
172370004	172130050	172110041	
172370005	172130051	172110042	
172370006	172130052	172110043	
172370007	172130053	172110044	
172370008	172130054	172370026	
172370009	172130055	172370027	
172370010	172130056	172370028	
172370011	172130057	172370029	
172370012	172130058	172370030	
172370013	172130059	172370031	
172370014	172130060		
172370015	172130061		
172370016	172130062		
172370017	172130063		
172370018	172130064		
172370019	172130065		
172370020	172130066		
172130029	172130067		
172130030	172130068		
172130031	172130069		
172130032	172130070		
172130033	172130071		
172130034	172130072		
172130035	172130073		
172130036	172130074		
172130037	172130075		
172130038	172130076		
172130039	172130077		
172130040	172130078		
172130041	172130079		
172370021	172130080		
172370022	172130081		
172370023	172130082		
172370024	172130083		
172370025	172130084		
172130042	172110033		
172130043	172110034		
172130044	172110035		
172130045	172110036		
172130046	172110037		

ASSESSMENT DISTRICT 2021-01 (OAKCREST SUBDIVISION): PARCEL LISTING

<u>APN</u>	<u>APN</u>	<u>APN</u>
168490001	168480020	168490055
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168490003	168480022	168490057
168490004	168480023	168490058
168490005	168480024	168480033
168490006	168480025	168480034
168490007	168480026	168480035
168490008	168480027	168480036
168490009	168480028	168480037
168490010	168480029	168480038
168490011	168480030	168480039
168490012	168480031	168480040
168490013	168480032	168490059
168490014	168490025	168490060
168490015	168490026	168490061
168490016	168490027	168490062
168490017	168490028	168490063
168490018	168490029	168490064
168490019	168490030	168480041
168490020	168490031	168480042
168490021	168490032	168480043
168490022	168490033	168480044
168490023	168490034	168480045
168490024	168490035	168480046
168480001	168490036	168480047
168480002	168490037	168480048
168480003	168490038	168490065
168480004	168490039	168490066
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168480008	168490043	
168480009	168490044	
168480010	168490045	
168480011	168490046	
168480012	168490047	
168480013	168490048	
168480014	168490049	
168480015	168490050	
168480016	168490051	
168480017	168490052	
168480018	168490053	
168480019	168490054	

Appendix B – District Budgets

The proposed budgets for Fiscal Year 2022-2023 are included for each of the Districts. An overview of each district's fund balance is also provided showing the proposed fiscal year, current fiscal, and prior two fiscal years. A definition of terms is provided below:

Postage: Cost category established for required mailings associated with the district.

Repairs and Maintenance: Cost category established for potential unscheduled repairs (i.e. broken sprinklers and irrigation systems), replacements (i.e. remove and replace dead trees or irrigation controller), and graffiti removal. These costs are not included in monthly contract maintenance and service costs.

Contractual Maintenance: Cost category for contract landscape maintenance and service costs.

Street Maintenance: Cost category for scheduled preventative maintenance performed by City staff and/or private contractors for local streets located within the boundaries of the district.

Utilities: Cost category for electricity to power to irrigation controllers and water to irrigate landscaping.

Printing, Copying, and Advertising: Cost category for printing, copying and advertising public hearing notices associated with the district.

Administrative Fees: Cost category for City staff time and resources associated with contract maintenance oversight, report preparation, and budget management.

Basin Maintenance: Cost category for scheduled maintenance of storm drainage basins exclusively serving properties located within the district performed by City staff and/or private contractors, and unscheduled repairs related to basin fencing, inlet/outlet structures, erosion damage, or other basin improvements.

Target Reserve: Recommended fund balance to maintain in each district. Equal to the value of the street maintenance fund balance plus 2 years of landscape maintenance contract costs.

Tulare County Administration Fees: Cost category for fees charged by the County to place assessments on tax rolls.

Total Improvement Cost: The net assessment for a district based upon all applicable cost categories, and after factoring in any surplus or deficit fund balance adjustments.

Single Family Equivalents (SFE): The estimated number of single-family units attributed to the area within a district boundary. Standard single-family lots within a district have a SFE of one (1). For lots within a district that are not single-family use, or otherwise have a unit per acre density that is substantially different than the average density of single-family development within the district boundaries, a SFE must be calculated. The "Total SFE" for such an area is calculated by determining

the average density of single-family development within the district boundaries in terms of units per acre, then multiplying the acreage of the area by that density factor. To determine the "SFE per lot" of an area, the "Total SFE" of the area would be divided by the actual number of lots within that area.

Total number of single-family equivalents: The total number of SFE's attributed to the District.

Cost per single-family equivalent: The cost attributed to each SFE within the District, obtained by dividing the "total improvement cost" by the "total number of single-family equivalents".

Assessment: The total amount to be assessed per lot within the district for the given year. Differing assessments may be charged within a district based upon varying lot sizes, land uses and/or development densities. Any increase to the assessments above the rates established at the time of district formation require voter approval (simple majority), excepting increases based upon Consumer Price Index factors for those district's where such adjustments were authorized at formation.

ASSESSMENT DISTRICT 89-01:
5-YEAR FUND BALANCE

NORTH OAKS ESTATES

G/L ACCOUNT #: 050-5001	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$15,783.76	\$16,521.21	\$17,425.57	\$17,623.42	\$17,104.01
TOTAL BEGINNING FUND BALANCE	\$15,783.76	\$16,521.21	\$17,425.57	\$17,623.42	\$17,104.01
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$5,390.00	\$4,655.00	\$4,560.00	\$4,998.00	\$4,165.00
Interest	\$0.00	\$0.00	-\$44.09	\$373.19	\$667.60
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$5,390.00	\$4,655.00	\$4,515.91	\$5,371.19	\$4,832.60
OPERATING EXPENSE					
2013 Postage	\$46.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$800.00	\$0.00	\$1,028.06	\$1,150.00	\$0.00
2018 Contractual Maintenance	\$1,608.00	\$1,800.00	\$1,880.82	\$1,837.34	\$1,717.48
Level of Service	C	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$400.00	\$500.00	\$0.00	\$0.00	\$40.43
2034 Utilities	\$1,500.00	\$1,500.00	\$1,259.19	\$1,162.87	\$1,149.16
2039 Printing, Copying & Advertising	\$0.00	\$100.00	\$0.00	\$0.00	\$93.15
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$200.00	\$150.00	\$149.00	\$149.00	\$149.00
Subtotal District Specific Expenditures	\$4,554.00	\$4,050.00	\$4,317.07	\$4,299.21	\$3,149.22
050-5000 City Administration Cost Share	\$1,248.90	\$1,342.45	\$1,103.20	\$1,269.83	\$1,163.97
TOTAL OPERATING EXPENSE	\$5,802.90	\$5,392.45	\$5,420.27	\$5,569.04	\$4,313.19
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	-\$350.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$15,020.86	\$15,783.76	\$16,521.21	\$17,425.57	\$17,623.42
Target Reserve (Fund Balance)	\$17,408.69	\$16,177.36	\$16,260.81	\$16,707.12	\$12,939.57
ASSESSMENTS					
CPI Adjustment Eligible?	No	No	No	No	No
CPI Adjustment Applied	N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00
Proposed Assessment (per SFE)	\$110.00	\$95.00	\$102.00	\$85.00	\$90.00

ASSESSMENT DISTRICT 89-01: NORTH OAKS ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$46.00
2014	REPAIRS AND MAINTENANCE						\$800.00
2018	CONTRACTUAL MAINTENANCE						\$1,608.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$163.35	\$147.01	\$133.95	\$122.51	\$106.18	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$400.00
2034	UTILITIES						\$1,500.00
2039	PRINTING, COPYING, AND ADVERTISING						\$0.00
2055	ADMINISTRATIVE FEES						\$1,164.85
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$200.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						<u>-\$350.00</u>
	Total						\$5,369.00
	Total number of single-family equivalents						49
	Cost per single-family equivalent						\$110.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	49	1	49	\$110.00
	49		49	

ASSESSMENT DISTRICT 89-02:
5-YEAR FUND BALANCE

THE GROVE SUBDIVISION

G/L ACCOUNT #: 050-5002

22-23

FY 21-22

FY 20-21

FY 19-20

FY 18-19

BEGINNING FUND BALANCE

Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$47,508.00	\$46,167.29	\$41,741.92	\$40,145.21	\$35,606.79
TOTAL BEGINNING FUND BALANCE	\$47,508.00	\$46,167.29	\$41,741.92	\$40,145.21	\$35,606.79

REVENUE

Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$11,494.50	\$12,877.00	\$12,844.00	\$11,116.00	\$11,475.04
Interest	\$0.00	\$0.00	-\$32.39	\$850.11	\$1,389.80
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$11,494.50	\$12,877.00	\$12,811.61	\$11,966.11	\$12,864.84

OPERATING EXPENSE

2013 Postage	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$2,500.00	\$1,000.00	\$0.00	\$1,990.00	\$0.00
2018 Contractual Maintenance	\$5,911.00	\$5,800.00	\$5,671.29	\$5,540.28	\$5,179.07
Level of Service	A	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$1,000.00	\$1,000.00	\$25.05	\$0.00	\$0.00
2034 Utilities	\$1,500.00	\$2,500.00	\$1,743.39	\$1,770.18	\$2,070.77
2039 Printing, Copying & Advertising	\$54.00	\$100.00	\$0.00	\$0.00	\$85.42
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$308.00	\$150.00	\$136.00	\$136.00	\$136.00
Subtotal District Specific Expenditures	\$11,313.00	\$10,550.00	\$7,575.73	\$9,436.46	\$7,471.26
050-5000 City Administration Cost Share	\$1,006.76	\$986.29	\$810.51	\$932.94	\$855.16
TOTAL OPERATING EXPENSE	\$12,319.76	\$11,536.29	\$8,386.24	\$10,369.40	\$8,326.42

ADJUSTMENTS

Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CARRYOVER

	\$46,682.73	\$47,508.00	\$46,167.29	\$41,741.92	\$40,145.21
Target Reserve (Fund Balance)	\$36,959.29	\$34,608.88	\$25,158.72	\$31,108.20	\$24,979.26

ASSESSMENTS

CPI Adjustment Eligible?	No	No	No	No	No
CPI Adjustment Applied	N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)	\$373.00	\$373.00	\$373.00	\$373.00	\$373.00
Proposed Assessment (per SFE)	\$291.00	\$326.00	\$338.00	\$285.00	\$283.00

ASSESSMENT DISTRICT 89-02: THE GROVE SUBDIVISION
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$40.00
2014	REPAIRS AND MAINTENANCE						\$2,500.00
2018	CONTRACTUAL MAINTENANCE						\$5,911.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$492.58	\$443.32	\$403.93	\$369.43	\$320.19	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$1,000.00
2034	UTILITIES						\$1,500.00
2039	PRINTING, COPYING, AND ADVERTISING						\$54.00
2055	ADMINISTRATIVE FEES						\$1,164.85
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$308.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						-\$1,000.00

Total \$11,478.00

Total number of single-family equivalents 39.5

Cost per single-family equivalent \$291.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	32	1	32	\$291.00
single-family (1-1/2 lot size per Lot Line Adjustment)	1	1.5	1.5	\$437.00
single-family (double lot size per Lot Merger)	3	2	6	\$582.00
	36		39.5	

ASSESSMENT DISTRICT 90-01:
5-YEAR FUND BALANCE

SOUTHGATE VILLA NO. 11

G/L ACCOUNT #: 050-5003	22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	-\$5,611.02	-\$4,165.68	-\$3,498.59	-\$3,346.15	(\$3,112.93)
TOTAL BEGINNING FUND BALANCE	-\$5,611.02	-\$4,165.68	-\$3,498.59	-\$3,346.15	(\$3,112.93)
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$5,130.00	\$5,130.00	\$5,130.00	\$5,130.00	\$5,130.00
Interest	\$0.00	\$0.00	-\$18.90	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$5,130.00	\$5,130.00	\$5,111.10	\$5,130.00	\$5,130.00
OPERATING EXPENSE					
2013 Postage	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$300.00	\$350.00	\$150.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$1,847.00	\$2,000.00	\$1,958.07	\$1,912.88	\$1,988.83
Level of Service	A	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$3,000.00	\$3,300.00	\$2,976.32	\$2,604.35	\$2,578.40
2039 Printing, Copying & Advertising	\$32.00	\$50.00	\$0.00	\$0.00	\$76.15
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$263.00	\$200.00	\$221.00	\$221.00	\$221.00
Subtotal District Specific Expenditures	\$5,572.00	\$6,000.00	\$5,305.39	\$4,738.23	\$4,864.38
050-5000 City Administration Cost Share	\$688.17	\$575.34	\$472.80	\$544.21	\$498.84
TOTAL OPERATING EXPENSE	\$6,260.17	\$6,575.34	\$5,778.19	\$5,282.44	\$5,363.22
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	-\$6,741.19	-\$5,611.02	-\$4,165.68	-\$3,498.59	-\$3,346.15
Target Reserve (Fund Balance)	\$18,780.50	\$19,726.01	\$17,334.57	\$15,847.32	\$16,089.66
ASSESSMENTS					
CPI Adjustment Eligible?	No	No	No	No	No
CPI Adjustment Applied	N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
Proposed Assessment (per SFE)	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00

ASSESSMENT DISTRICT 90-01: SOUTHGATE VILLA NO. 11
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$30.00
2014	REPAIRS AND MAINTENANCE						\$300.00
2018	CONTRACTUAL MAINTENANCE						\$1,847.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$202.47	\$180.20	\$170.07	\$153.88	\$139.71	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$100.00
2034	UTILITIES						\$3,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$32.00
2055	ADMINISTRATIVE FEES						\$688.17
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$263.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						<u>-\$1,120.00</u>
Total						\$5,140.00	
Total number of single-family equivalents						27	
Cost per single-family equivalent						\$190.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	18	1	18	\$190.00
multi-family	3	3	9	\$570.00
	21		27	

ASSESSMENT DISTRICT 91-01:
5-YEAR FUND BALANCE

WESTWOOD VILLAGE ESTATES

G/L ACCOUNT #: 050-5004	22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$10,382.23	\$8,860.44	\$5,902.90	\$4,305.15	\$5,483.22
TOTAL BEGINNING FUND BALANCE	\$10,382.23	\$8,860.44	\$5,902.90	\$4,305.15	\$5,483.22
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$18,518.00	\$15,169.00	\$14,744.00	\$12,608.00	\$9,061.00
Interest	\$0.00	\$0.00	-\$177.26	\$91.17	\$214.02
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$18,518.00	\$15,169.00	\$14,566.74	\$12,699.17	\$9,275.02
OPERATING EXPENSE					
2013 Postage	\$200.00	\$50.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$1,500.00	\$500.00	\$0.00	\$155.00	\$0.00
2018 Contractual Maintenance	\$3,152.00	\$3,500.00	\$3,933.82	\$2,954.13	\$2,761.51
Level of Service	A	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$650.00	\$200.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$4,000.00	\$3,500.00	\$2,843.07	\$2,490.03	\$2,407.39
2039 Printing, Copying & Advertising	\$296.00	\$100.00	\$0.00	\$0.00	\$207.57
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$791.00	\$400.00	\$397.00	\$397.00	\$397.00
Subtotal District Specific Expenditures	\$10,589.00	\$8,250.00	\$7,173.89	\$5,996.16	\$5,773.47
050-500C City Administration Cost Share	\$5,021.08	\$5,397.21	\$4,435.31	\$5,105.25	\$4,679.62
TOTAL OPERATING EXPENSE	\$15,610.08	\$13,647.21	\$11,609.20	\$11,101.41	\$10,453.09
ADJUSTMENTS					
Debt R Debt Repayment to Fund Balance	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund R Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$16,290.15	\$10,382.23	\$8,860.44	\$5,902.90	\$4,305.15
Target Reserve (Fund Balance)	\$46,830.23	\$40,941.64	\$34,827.60	\$33,304.23	\$31,359.27
ASSESSMENTS					
CPI Adjustment Eligible?	No	No	No	No	No
CPI Adjustment Applied	N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)	\$94.00	\$94.00	\$94.00	\$94.00	\$94.00
Proposed Assessment (per SFE)	\$94.00	\$77.00	\$76.00	\$64.00	\$46.00

ASSESSMENT DISTRICT 91-01: WESTWOOD VILLAGE ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$200.00
2014	REPAIRS AND MAINTENANCE						\$1,500.00
2018	CONTRACTUAL MAINTENANCE						\$3,152.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$262.65	\$236.38	\$215.37	\$196.98	\$170.72	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$650.00
2034	UTILITIES						\$4,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$296.00
2055	ADMINISTRATIVE FEES						\$5,021.08
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$791.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$3,000.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00

Total \$18,610.00

Total number of single-family equivalent 197

Cost per single-family equivalent \$94.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	197	1	197	\$94.00
	197		197	

ASSESSMENT DISTRICT 93-01:
5-YEAR FUND BALANCE

SUNRISE ESTATES

G/L ACCOUNT #:	22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	(\$31,227.20)	(\$24,751.85)	(\$21,097.64)	(\$10,413.68)	(\$4,110.15)
TOTAL BEGINNING FUND BALANCE	(\$31,227.20)	(\$24,751.85)	(\$21,097.64)	(\$10,413.68)	(\$4,110.15)
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$33,696.00	\$31,941.00	\$32,228.19	\$30,776.67	\$29,041.62
Interest	\$0.00	\$0.00	(\$315.83)	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$33,696.00	\$31,941.00	\$31,912.36	\$30,776.67	\$29,041.62
OPERATING EXPENSE					
2013 Postage	\$200.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$500.00	\$2,500.00	\$1,425.86	\$7,283.00	\$2,223.31
2018 Contractual Maintenance	\$16,441.00	\$16,000.00	\$17,313.15	\$16,913.28	\$16,510.99
Level of Service	C	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$500.00	\$250.00	\$0.00	\$204.77	\$0.00
2034 Utilities	\$9,000.00	\$9,300.00	\$8,374.05	\$7,412.43	\$7,395.43
2039 Printing, Copying & Advertising	\$527.00	\$100.00	\$0.00	\$0.00	\$326.62
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$1,253.00	\$550.00	\$551.00	\$551.00	\$551.00
2206 Park Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$28,421.00	\$28,800.00	\$27,664.06	\$32,364.48	\$27,007.35
050-5000 City Administration Cost Share	\$8,946.18	\$9,616.35	\$7,902.51	\$9,096.15	\$8,337.80
TOTAL OPERATING EXPENSE	\$37,367.18	\$38,416.35	\$35,566.57	\$41,460.63	\$35,345.15
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	(\$3,500.00)	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	(\$38,398.38)	(\$31,227.20)	(\$24,751.85)	(\$21,097.64)	(\$10,413.68)
Target Reserve (Fund Balance)	\$112,101.54	\$115,249.06	\$106,699.71	\$124,381.89	\$106,035.45
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	Yes	Yes	Yes	No
Maximum Assessment (per SFE)	\$96.00	\$91.00	\$89.00	\$87.00	\$84.00
Proposed Assessment (per SFE)	\$96.00	\$91.00	\$89.00	\$87.00	\$84.00

ASSESSMENT DISTRICT 93-01: SUNRISE ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$200.00
2014	REPAIRS AND MAINTENANCE						\$500.00
2018	CONTRACTUAL MAINTENANCE						\$16,441.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$1,670.82	\$1,503.74	\$1,370.07	\$1,222.11	\$1,119.45	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$500.00
2034	UTILITIES						\$9,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$527.00
2055	ADMINISTRATIVE FEES						\$8,946.18
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$1,253.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						<u>-\$3,500.00</u>
Total						\$33,867.00	
Total number of single-family equivalents						351	
Cost per single-family equivalent						\$96.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	351	1	351	\$96.00
	351		351	

**ASSESSMENT DISTRICT 00-01:
5-YEAR FUND BALANCE**

DEL LAGO ESTATES

G/L ACCOUNT #: 050-5006	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$55,454.61	\$72,132.91	(\$1,226.24)	(\$21,297.99)	(\$19,899.19)
TOTAL BEGINNING FUND BALANCE	\$55,454.61	\$72,132.91	(\$1,226.24)	(\$21,297.99)	(\$19,899.19)
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$425,712.00	\$410,508.00	\$382,702.24	\$314,299.14	\$256,120.86
Interest	\$0.00	\$0.00	(\$1,137.36)	\$3,070.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$425,712.00	\$410,508.00	\$381,564.88	\$317,369.14	\$256,120.86
OPERATING EXPENSE					
2013 Postage	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$100,000.00	\$114,633.66	\$18,088.37	\$12,179.77	\$5,155.78
2018 Contractual Maintenance	\$231,963.00	\$230,000.00	\$223,987.80	\$220,492.45	\$190,470.23
Level of Service	C	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$5,000.00	\$1,000.00	\$96.95	\$536.68	\$0.00
2034 Utilities	\$40,000.00	\$45,000.00	\$36,110.56	\$29,814.14	\$29,319.81
2039 Printing, Copying & Advertising	\$1,896.00	\$302.81	\$0.00	\$0.00	\$1,034.76
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$3,992.00	\$1,420.00	\$1,464.00	\$1,466.00	\$1,466.00
2206 Park Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$383,051.00	\$392,556.47	\$279,747.68	\$264,489.04	\$227,446.58
050-500C City Administration Cost Share	\$32,292.90	\$34,629.83	\$28,458.05	\$32,808.35	\$30,073.08
TOTAL OPERATING EXPENSE	\$415,343.90	\$427,186.30	\$308,205.73	\$297,297.39	\$257,519.66
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$1,246,031.71	\$1,281,558.90	\$924,617.19	\$891,892.17	\$772,558.98
ASSESSMENTS					
CPI Adjustment Eligible?	No	Yes	Yes	Yes	No
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$336.00	\$336.00	\$336.00	\$336.00	\$336.00
Proposed Assessment (per SFE)	\$336.00	\$324.00	\$300.00	\$250.00	\$200.00

ASSESSMENT DISTRICT 00-01: DEL LAGO ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$200.00
2014	REPAIRS AND MAINTENANCE						\$100,000.00
2018	CONTRACTUAL MAINTENANCE						\$231,963.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$19,330.21	\$19,330.21	\$19,330.21	\$19,330.21	\$19,330.21	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$5,000.00
2034	UTILITIES						\$40,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$1,896.00
2055	ADMINISTRATIVE FEES						\$32,292.90
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$3,992.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$10,000.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$425,344.00	

Total number of single-family equivalents 1267

Cost per single-family equivalent \$336.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	1261	1	1261	\$336.00
single-family (double size lot merger)	3	2	6	\$672.00
	1264		1267	

ASSESSMENT DISTRICT 01-01:
5-YEAR FUND BALANCE

AUTUMN GLEN SUBDIVISION

G/L ACCOUNT #: 050-5007	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$5,126.17	\$6,951.11	\$7,945.33	\$8,907.46	\$10,190.93
TOTAL BEGINNING FUND BALANCE	\$5,126.17	\$6,951.11	\$7,945.33	\$8,907.46	\$10,190.93
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$4,400.00	\$2,376.00	\$2,088.00	\$2,100.00	\$1,584.00
Interest	\$0.00	\$0.00	-\$79.18	\$188.62	\$397.77
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$4,400.00	\$2,376.00	\$2,008.82	\$2,288.62	\$1,981.77
OPERATING EXPENSE					
2013 Postage	\$100.00	\$40.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$300.00	\$200.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$276.00	\$400.00	\$348.47	\$340.44	\$297.25
Level of Service	A	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$500.00	\$600.00	\$385.31	\$341.79	\$466.30
2039 Printing, Copying & Advertising	\$132.00	\$150.00	\$0.00	\$0.00	\$123.30
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$464.00	\$300.00	\$288.00	\$288.00	\$288.00
Subtotal District Specific Expenditures	\$1,872.00	\$1,790.00	\$1,021.78	\$970.23	\$1,174.85
050-5000 City Administration Cost Share	\$2,242.92	\$2,410.94	\$1,981.26	\$2,280.52	\$2,090.39
TOTAL OPERATING EXPENSE	\$4,114.92	\$4,200.94	\$3,003.04	\$3,250.75	\$3,265.24
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$5,411.26	\$5,126.17	\$6,951.11	\$7,945.33	\$8,907.46
Target Reserve (Fund Balance)	\$12,344.75	\$12,602.81	\$9,009.12	\$9,752.25	\$9,795.72
ASSESSMENTS					
CPI Adjustment Eligible?	No	No	No	No	No
CPI Adjustment Applied	N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Proposed Assessment (per SFE)	\$50.00	\$27.00	\$24.00	\$24.00	\$18.00

ASSESSMENT DISTRICT 01-01: AUTUMN GLEN SUBDIVISION
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$100.00
2014	REPAIRS AND MAINTENANCE						\$300.00
2018	CONTRACTUAL MAINTENANCE						\$276.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$30.27	\$26.94	\$25.43	\$23.00	\$20.88	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$100.00
2034	UTILITIES						\$500.00
2039	PRINTING, COPYING, AND ADVERTISING						\$132.00
2055	ADMINISTRATIVE FEES						\$688.17
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$464.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$1,800.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$4,360.00	
Total number of single-family equivalents						88	
Cost per single-family equivalent						\$50.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	88	1	88	\$50.00
	88		88	

ASSESSMENT DISTRICT 03-01:
5-YEAR FUND BALANCE

SHADOW WOOD AND MAJESTIC

G/L ACCOUNT #: 050-5008

BEGINNING FUND BALANCE						
Street Maintenance Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year		\$1,624.07	\$2,995.61	(\$114.20)	(\$2,704.19)	(\$4,391.12)
TOTAL BEGINNING FUND BALANCE		\$1,624.07	\$2,995.61	(\$114.20)	(\$2,704.19)	(\$4,391.12)
REVENUE						
Assessment Revenue - Streets		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other		\$16,140.00	\$16,140.00	\$16,140.00	\$16,143.75	\$14,767.50
Interest		\$0.00	\$0.00	(\$242.05)	\$0.00	\$0.00
Other (Non Assessment Source)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE		\$16,140.00	\$16,140.00	\$15,897.95	\$16,143.75	\$14,767.50
OPERATING EXPENSE						
2013 Postage		\$260.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance		\$1,800.00	\$251.74	\$608.58	\$139.40	\$0.00
2018 Contractual Maintenance		\$3,935.00	\$6,590.00	\$4,228.89	\$4,564.60	\$4,399.96
Level of Service		D	A	A	N/A	N/A
2031 Street Maintenance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies		\$800.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2034 Utilities		\$1,500.00	\$1,600.00	\$1,425.33	\$1,409.63	\$1,534.69
2039 Printing, Copying & Advertising		\$404.00	\$100.00	\$0.00	\$0.00	\$263.23
2055 Administrative Fees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2070 Basin Maintenance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees		\$1,007.00	\$500.00	\$469.00	\$469.00	\$469.00
Subtotal District Specific Expenditures		\$9,706.00	\$10,141.74	\$6,731.80	\$6,582.63	\$6,666.88
050-5000 City Administration Cost Share		\$6,856.19	\$7,369.80	\$6,056.34	\$6,971.13	\$6,413.69
TOTAL OPERATING EXPENSE		\$16,562.19	\$17,511.54	\$12,788.14	\$13,553.76	\$13,080.57
ADJUSTMENTS						
Debt Repayment to Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown		(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)						
Target Reserve (Fund Balance)		\$49,686.57	\$52,534.61	\$38,364.42	(\$114.20)	(\$2,704.19)
ASSESSMENTS						
CPI Adjustment Eligible?		No	No	No	No	No
CPI Adjustment Applied		N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)		\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
Proposed Assessment (per SFE)		\$60.00	\$60.00	\$60.00	\$60.00	\$55.00

ASSESSMENT DISTRICT 03-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

SHADOW WOOD AND MAJESTIC

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$260.00
2014	REPAIRS AND MAINTENANCE						\$1,800.00
2018	CONTRACTUAL MAINTENANCE						\$3,935.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$447.94	\$403.14	\$367.31	\$327.90	\$300.11	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$800.00
2034	UTILITIES						\$1,500.00
2039	PRINTING, COPYING, AND ADVERTISING						\$404.00
2055	ADMINISTRATIVE FEES						\$6,856.19
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$1,007.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						<u>-\$500.00</u>

Total \$16,062.00

Total number of single-family equivalents 269

Cost per single-family equivalent \$60.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	269	1	269	\$60.00
	269		269	

ASSESSMENT DISTRICT 03-02:
5-YEAR FUND BALANCE

KAWEAH ESTATES

G/L ACCOUNT #: 050-5009	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$39,481.30	\$45,379.78	\$48,518.94	\$51,892.69	\$51,656.31
TOTAL BEGINNING FUND BALANCE	\$39,481.30	\$45,379.78	\$48,518.94	\$51,892.69	\$51,656.31
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$6,090.00	\$6,090.00	\$4,719.00	\$4,795.43	\$6,144.60
Interest	\$0.00	\$0.00	(\$130.47)	\$1,098.87	\$2,016.25
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$6,090.00	\$6,090.00	\$4,588.53	\$5,894.30	\$8,160.85
OPERATING EXPENSE					
2013 Postage	\$140.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$800.00	\$2,000.00	\$181.98	\$1,320.45	\$517.95
2018 Contractual Maintenance	\$2,514.00	\$4,135.91	\$2,940.73	\$2,872.85	\$2,657.08
Level of Service	C	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$1,200.00	\$1,200.00	\$995.41	\$972.08	\$792.68
2039 Printing, Copying & Advertising	\$218.00	\$100.00	\$0.00	\$0.00	\$167.37
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$635.00	\$380.00	\$345.00	\$345.00	\$345.00
Subtotal District Specific Expenditures	\$5,607.00	\$8,015.91	\$4,463.12	\$5,510.38	\$4,480.08
050-5000 City Administration Cost Share	\$3,695.72	\$3,972.57	\$3,264.57	\$3,757.67	\$3,444.39
TOTAL OPERATING EXPENSE	\$9,302.72	\$11,988.48	\$7,727.69	\$9,268.05	\$7,924.47
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	(\$6,400.00)	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$29,868.59	\$39,481.30	\$45,379.78	\$48,518.94	\$51,892.69
Target Reserve (Fund Balance)	\$27,908.15	\$35,965.43	\$23,183.07	\$27,804.15	\$23,773.41
ASSESSMENTS					
CPI Adjustment Eligible?	No	No	No	No	No
CPI Adjustment Applied	N/A	N/A	N/A	N/A	N/A
Maximum Assessment (per SFE)	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00
Proposed Assessment (per SFE)	\$42.00	\$42.00	\$33.00	\$33.00	\$42.00

ASSESSMENT DISTRICT 03-02:
FISCAL YEAR 2022-23 BUDGET DETAIL

KAWEAH ESTATES

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$140.00
2014	REPAIRS AND MAINTENANCE						\$800.00
2018	CONTRACTUAL MAINTENANCE						\$2,514.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$255.42	\$229.88	\$209.45	\$186.97	\$171.13	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$100.00
2034	UTILITIES						\$1,200.00
2039	PRINTING, COPYING, AND ADVERTISING						\$218.00
2055	ADMINISTRATIVE FEES						\$6,856.19
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$635.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						<u>-\$6,400.00</u>
Total						\$6,063.00	
Total number of single-family equivalents						145	
Cost per single-family equivalent						\$42.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	145	1	145	\$42.00
	145		145	

ASSESSMENT DISTRICT 05-01:
5-YEAR FUND BALANCE

ACADEMY ESTATES

G/L ACCOUNT #: 050-5010	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$29,184.00	\$27,360.00	\$25,536.00	\$23,712.00	\$21,888.00
Surplus (or Deficit) from Prior Year	\$31,117.12	\$38,869.29	\$39,006.73	\$41,936.79	\$43,268.91
TOTAL BEGINNING FUND BALANCE	\$60,301.12	\$66,229.29	\$64,542.73	\$65,648.79	\$65,156.91
REVENUE					
Assessment Revenue - Streets	\$1,824.00	\$1,824.00	\$1,824.00	\$1,824.00	\$1,824.00
Assessment Revenue - Other	\$7,904.00	\$8,740.00	\$8,676.00	\$4,256.00	\$4,256.00
Interest	\$0.00	\$0.00	(\$68.39)	\$1,390.17	\$2,543.20
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$9,728.00	\$10,564.00	\$10,431.61	\$7,470.17	\$8,623.20
OPERATING EXPENSE					
2013 Postage	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$1,500.00	\$5,890.00	\$429.63	\$0.00	\$1,171.00
2018 Contractual Maintenance	\$2,842.00	\$5,200.00	\$4,881.46	\$4,768.66	\$3,192.23
Level of Service	A	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$800.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$2,000.00	\$2,000.00	\$1,618.31	\$1,733.46	\$1,744.16
2039 Printing, Copying & Advertising	\$114.00	\$100.00	\$0.00	\$0.00	\$114.03
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$428.00	\$120.00	\$104.57	\$104.57	\$104.57
Subtotal District Specific Expenditures	\$7,784.00	\$14,410.00	\$7,033.97	\$6,606.69	\$6,325.99
050-5000 City Administration Cost Share	\$1,937.06	\$2,082.17	\$1,711.08	\$1,969.54	\$1,805.33
TOTAL OPERATING EXPENSE	\$9,721.06	\$16,492.17	\$8,745.05	\$8,576.23	\$8,131.32
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$60,171.19	\$78,660.52	\$53,595.15	\$51,264.69	\$48,105.96
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$174.00	\$174.00	\$174.00	\$174.00	\$174.00
Proposed Assessment (per SFE)	\$128.00	\$139.00	\$140.00	\$80.00	\$80.00

ASSESSMENT DISTRICT 05-01: ACADEMY ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$100.00
2014	REPAIRS AND MAINTENANCE						\$1,500.00
2018	CONTRACTUAL MAINTENANCE						\$2,842.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$236.76	\$210.71	\$198.87	\$179.94	\$163.37	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$800.00
2034	UTILITIES						\$2,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$114.00
2055	ADMINISTRATIVE FEES						\$1,937.06
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$428.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$9,721.00	
Total number of single-family equivalents						76	
Cost per single-family equivalent						\$128.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	76	1	76	\$128.00
	76		76	

ASSESSMENT DISTRICT 05-02:
5-YEAR FUND BALANCE

PALM RANCH, WOODBRIDGE & CAMBRIDGE

G/L ACCOUNT #: 050-5011	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$372,192.00	\$343,824.00	\$315,456.00	\$287,088.00	\$258,744.00
Surplus (or Deficit) from Prior Year	\$46,585.40	\$1,579.30	(\$44,229.65)	(\$93,146.56)	(\$99,989.52)
TOTAL BEGINNING FUND BALANCE	\$418,777.40	\$345,403.30	\$271,226.35	\$193,941.44	\$158,754.48
REVENUE					
Assessment Revenue - Streets	\$28,368.00	\$28,368.00	\$28,368.00	\$28,344.00	\$28,344.00
Assessment Revenue - Other	\$173,754.00	\$163,116.00	\$150,985.39	\$155,607.79	\$115,542.76
Interest	\$0.00	\$0.00	(\$1,063.59)	\$4,106.88	\$6,196.50
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$202,122.00	\$191,484.00	\$178,289.80	\$188,058.67	\$150,083.26
OPERATING EXPENSE					
2013 Postage	\$1,200.00	\$500.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$28,000.00	\$6,000.00	\$1,595.41	\$7,260.38	\$13,490.61
2017 Professional & Technical Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$63,828.00	\$63,500.00	\$63,402.12	\$60,200.04	\$60,088.41
Level of Service	C	A	A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$14,000.00	\$500.00	\$0.00	\$45.13	\$177.25
2034 Utilities	\$18,000.00	\$13,724.12	\$11,291.87	\$11,426.14	\$10,907.84
2039 Printing, Copying & Advertising	\$1,773.00	\$282.50	\$0.00	\$0.00	\$968.66
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$3,746.00	\$1,220.00	\$1,211.58	\$1,210.58	\$1,209.58
Subtotal District Specific Expenditures	\$130,547.00	\$85,726.62	\$77,500.98	\$80,142.27	\$86,842.35
050-5000 City Administration Cost Share	\$30,126.45	\$32,383.28	\$26,611.87	\$30,631.49	\$28,053.95
TOTAL OPERATING EXPENSE	\$160,673.45	\$118,109.90	\$104,112.85	\$110,773.76	\$114,896.30
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$42,000.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$502,225.95	\$418,777.40	\$345,403.30	\$271,226.35	\$193,941.44
Target Reserve (Fund Balance)	\$882,580.35	\$726,521.69	\$656,162.55	\$647,753.28	\$631,776.90
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	Yes	Yes	Yes	No
Maximum Assessment (per SFE)	\$171.00	\$162.00	\$159.00	\$155.00	\$150.00
Proposed Assessment (per SFE)	\$171.00	\$162.00	\$159.00	\$155.00	\$122.00

ASSESSMENT DISTRICT 05-02:
FISCAL YEAR 2022-23 BUDGET DETAIL

PALM RANCH, WOODBRIDGE & CAMBRIDGE

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$1,200.00
2014	REPAIRS AND MAINTENANCE						\$28,000.00
2018	CONTRACTUAL MAINTENANCE						\$63,828.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$5,319.00	\$4,787.09	\$4,361.57	\$3,893.59	\$3,563.72	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$14,000.00
2034	UTILITIES						\$18,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$1,773.00
2055	ADMINISTRATIVE FEES						\$30,126.45
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$3,746.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$42,000.00
Total						\$202,673.00	

Total number of single-family equivalents 1182

Cost per single-family equivalent \$171.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	1182	1	1182	\$171.00
	1182		1182	

ASSESSMENT DISTRICT 05-03:
5-YEAR FUND BALANCE

ADMIRAL ESTATES

G/L ACCOUNT #:	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$34,824.00	\$32,616.00	\$30,408.00	\$28,200.00	\$25,992.00
Surplus (or Deficit) from Prior Year	\$13,243.27	\$17,736.39	\$17,915.53	\$16,427.85	\$13,561.79
TOTAL BEGINNING FUND BALANCE	\$48,067.27	\$50,352.39	\$48,323.53	\$44,627.85	\$39,553.79
REVENUE					
Assessment Revenue - Streets	\$2,208.00	\$2,208.00	\$2,208.00	\$2,208.00	\$2,208.00
Assessment Revenue - Other	\$16,836.00	\$15,916.00	\$15,679.56	\$15,107.55	\$14,695.50
Interest	\$0.00	\$0.00	(\$82.78)	\$945.03	\$1,543.86
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$19,044.00	\$18,124.00	\$17,804.78	\$18,260.58	\$18,447.36
OPERATING EXPENSE					
2013 Postage	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$1,000.00	\$750.00	\$300.00	\$310.20	\$59.10
2018 Contractual Maintenance	\$3,339.00	\$4,708.59	\$3,515.29	\$3,434.08	\$3,566.93
Level of Service	C	D	A	N/A	N/A
2031 Street Maintenance	\$2,208.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$500.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$10,000.00	\$11,000.00	\$9,768.75	\$8,315.87	\$7,212.79
2039 Printing, Copying & Advertising	\$138.00	\$200.00	\$0.00	\$0.00	\$129.49
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$476.00	\$130.00	\$120.57	\$120.57	\$124.57
Subtotal District Specific Expenditures	\$17,761.00	\$17,888.59	\$13,704.61	\$12,180.72	\$11,092.88
050-5000 City Administration Cost Share	\$2,344.87	\$2,520.53	\$2,071.31	\$2,384.18	\$2,280.42
TOTAL OPERATING EXPENSE	\$20,105.87	\$20,409.12	\$15,775.92	\$14,564.90	\$13,373.30
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	(\$1,100.00)	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$45,905.41	\$48,067.27	\$50,352.39	\$48,323.53	\$44,627.85
Target Reserve (Fund Balance)	\$97,349.60	\$96,051.35	\$79,943.76	\$74,102.70	\$68,319.90
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	Yes	Yes	Yes	No
Maximum Assessment (per SFE)	\$207.00	\$197.00	\$193.00	\$188.00	\$182.00
Proposed Assessment (per SFE)	\$207.00	\$197.00	\$193.00	\$188.00	\$177.00

ASSESSMENT DISTRICT 05-03: ADMIRAL ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$100.00
2014	REPAIRS AND MAINTENANCE						\$1,000.00
2018	CONTRACTUAL MAINTENANCE						\$3,339.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$339.25	\$305.32	\$278.19	\$254.43	\$220.52	
2031	MATERIALS / STREET MAINTENANCE						\$2,208.00
2032	GENERAL SUPPLIES						\$500.00
2034	UTILITIES						\$10,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$138.00
2055	ADMINISTRATIVE FEES						\$2,344.87
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$476.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						<u>-\$1,100.00</u>

Total \$19,006.00

Total number of single-family equivalents 92

Cost per single-family equivalent \$207.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	92	1	92	\$207.00
	92		92	

**ASSESSMENT DISTRICT 05-04:
5-YEAR FUND BALANCE**

VALLEY ESTATES, MONTECITO AND SHERWOOD

G/L ACCOUNT #: 050-5013

FY 22-23

FY 21-22

FY 20-21

FY 19-20

FY 18-19

BEGINNING FUND BALANCE

Street Maintenance Fund	\$216,168.00	\$202,656.00	\$189,144.00	\$175,632.00	\$162,120.00
Surplus (or Deficit) from Prior Year	\$71,900.54	\$79,322.62	\$79,108.83	\$83,784.39	\$82,765.38
TOTAL BEGINNING FUND BALANCE	\$288,068.54	\$281,978.62	\$268,252.83	\$259,416.39	\$244,885.38

REVENUE

Assessment Revenue - Streets	\$13,512.00	\$13,512.00	\$13,512.00	\$13,512.00	\$13,512.00
Assessment Revenue - Other	\$50,670.00	\$33,217.00	\$32,528.37	\$25,640.38	\$20,617.50
Interest	\$0.00	\$0.00	(\$506.59)	\$5,493.37	\$9,558.36
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$64,182.00	\$46,729.00	\$45,533.78	\$44,645.75	\$43,687.86

OPERATING EXPENSE

2013 Postage	\$600.00	\$250.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$3,000.00	\$3,000.00	\$0.00	\$2,325.92	\$406.72
2018 Contractual Maintenance	\$4,072.00	\$15,000.00	\$14,653.00	\$14,314.62	\$11,450.54
Level of Service	A	A	A	N/A	N/A
2031 Street Maintenance	\$13,512.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$1,500.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$4,200.00	\$4,200.00	\$3,887.89	\$3,987.07	\$2,843.76
2039 Printing, Copying & Advertising	\$845.00	\$134.56	\$0.00	\$0.00	\$490.52
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$1,889.00	\$630.00	\$591.57	\$591.57	\$591.57
Subtotal District Specific Expenditures	\$29,618.00	\$25,214.56	\$19,132.46	\$21,219.18	\$15,783.11
050-5000 City Administration Cost Share	\$14,349.57	\$15,424.52	\$12,675.53	\$14,590.13	\$13,373.73
TOTAL OPERATING EXPENSE	\$43,967.57	\$40,639.08	\$31,807.99	\$35,809.31	\$29,156.84

ADJUSTMENTS

Debt Repayment to Fund Balance	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

YEAR-END FUND BALANCE (CARRYOVER)

Target Reserve (Fund Balance)	\$361,582.71	\$338,085.24	\$298,079.97	\$296,571.93	\$263,102.52
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ASSESSMENTS

CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$144.00	\$144.00	\$144.00	\$144.00	\$144.00
Proposed Assessment (per SFE)	\$114.00	\$83.00	\$82.00	\$70.00	\$61.00

ASSESSMENT DISTRICT 05-04:
FISCAL YEAR 2022-23 BUDGET DETAIL

VALLEY ESTATES, MONTECITO AND SHERWOOD

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$600.00
2014	REPAIRS AND MAINTENANCE						\$3,000.00
2018	CONTRACTUAL MAINTENANCE						\$4,072.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$339.25	\$305.32	\$278.19	\$254.43	\$220.52	
2031	MATERIALS / STREET MAINTENANCE						\$13,512.00
2032	GENERAL SUPPLIES						\$1,500.00
2034	UTILITIES						\$4,200.00
2039	PRINTING, COPYING, AND ADVERTISING						\$845.00
2055	ADMINISTRATIVE FEES						\$14,349.57
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$1,889.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$20,000.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$63,968.00	
Total number of single-family equivalents						563	
Cost per single-family equivalent						\$114.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	563	1	563	\$114.00
	563		563	

ASSESSMENT DISTRICT 05-05:
5-YEAR FUND BALANCE

RANCHO VENTURA (INACTIVE)

G/L ACCOUNT #:	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	(\$1,884.69)	(\$1,884.69)	(\$1,884.69)	(\$1,884.69)	(\$1,829.42)
TOTAL BEGINNING FUND BALANCE	(\$1,884.69)	(\$1,884.69)	(\$1,884.69)	(\$1,884.69)	(\$1,829.42)
REVENUE					
Assessment Revenue - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OPERATING EXPENSE					
2013 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level of Service	N/A	N/A	N/A	N/A	N/A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$55.27
2039 Printing, Copying & Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$55.27
050-5000 City Administration Cost Share	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATING EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$55.27
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$0.00	\$0.00	\$0.00	\$0.00	\$165.81
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$174.00	\$174.00	\$174.00	\$174.00	\$174.00
Proposed Assessment (per SFE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSMENT DISTRICT 05-05: RANCHO VENTURA (INACTIVE)
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$0.00
2014	REPAIRS AND MAINTENANCE						\$0.00
2018	CONTRACTUAL MAINTENANCE						\$0.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$0.00
2034	UTILITIES						\$0.00
2039	PRINTING, COPYING, AND ADVERTISING						\$0.00
2055	ADMINISTRATIVE FEES						\$0.00
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$0.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$0.00	
Total number of single-family equivalents						0	
Cost per single-family equivalent						\$0.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	0	1	0	\$0.00
	0		0	

**ASSESSMENT DISTRICT 05-06:
5-YEAR FUND BALANCE**

THE GREENS AND KCOK RANCH

G/L ACCOUNT #: 050-5015	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$56,040.00	\$50,904.00	\$45,768.00	\$40,632.00	\$35,496.00
Surplus (or Deficit) from Prior Year	(\$11,568.42)	\$20,804.99	\$7,961.14	(\$2,079.02)	(\$7,070.37)
TOTAL BEGINNING FUND BALANCE	\$44,471.58	\$71,708.99	\$53,729.14	\$38,552.98	\$28,425.63
REVENUE					
Assessment Revenue - Streets	\$5,136.00	\$5,136.00	\$5,136.00	\$5,136.00	\$4,176.00
Assessment Revenue - Other	\$32,919.00	(\$5,136.00)	\$32,957.93	\$29,190.61	\$19,381.50
Interest	\$0.00	\$0.00	(\$191.66)	\$816.39	\$1,109.51
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$38,055.00	\$0.00	\$37,902.27	\$35,143.00	\$24,667.01
OPERATING EXPENSE					
2013 Postage	\$200.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$2,500.00	\$1,200.00	\$0.00	\$1,543.60	\$0.00
2017 Professional & Technical Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$9,627.00	\$13,500.00	\$12,777.03	\$10,773.74	\$7,979.81
Level of Service	N/A	N/A	N/A	N/A	N/A
2031 Street Maintenance	\$5,136.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$1,000.00	\$1,000.00	\$0.00	\$17.64	\$0.00
2034 Utilities	\$2,500.00	\$5,244.45	\$2,108.28	\$1,843.49	\$2,018.43
2039 Printing, Copying & Advertising	\$300.00	\$100.00	\$0.00	\$0.00	\$205.58
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$842.00	\$230.00	\$241.57	\$242.57	\$202.57
Subtotal District Specific Expenditures	\$22,105.00	\$21,374.45	\$15,126.88	\$14,421.04	\$10,406.39
050-5000 City Administration Cost Share	\$5,479.85	\$5,862.96	\$4,795.54	\$5,545.80	\$4,133.27
TOTAL OPERATING EXPENSE	\$27,584.85	\$27,237.41	\$19,922.42	\$19,966.84	\$14,539.66
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$143,930.56	\$137,752.24	\$110,671.26	\$105,668.52	\$83,290.98
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	Yes	Yes	No	No
Maximum Assessment (per SFE)	\$177.00	\$168.00	\$164.00	\$160.00	\$160.00
Proposed Assessment (per SFE)	\$177.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSMENT DISTRICT 05-06:
FISCAL YEAR 2022-23 BUDGET DETAIL

THE GREENS AND KCOK RANCH

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$200.00
2014	REPAIRS AND MAINTENANCE						\$2,500.00
2018	CONTRACTUAL MAINTENANCE						\$9,627.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$802.21	\$713.97	\$673.84	\$609.65	\$553.52	
2031	MATERIALS / STREET MAINTENANCE						\$5,136.00
2032	GENERAL SUPPLIES						\$1,000.00
2034	UTILITIES						\$2,500.00
2039	PRINTING, COPYING, AND ADVERTISING						\$300.00
2055	ADMINISTRATIVE FEES						\$5,479.85
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$842.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$10,500.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00

Total \$38,085.00

Total number of single-family equivalents 215

Cost per single-family equivalent \$177.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	213	1	213	\$177.00
single-family (double size lot merger)	1	2	2	\$354.00
	214		215	

ASSESSMENT DISTRICT 05-07:
5-YEAR FUND BALANCE

WESTGATE ESTATES

G/L ACCOUNT #: 050-5016	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$92,184.00	\$86,568.00	\$80,952.00	\$75,336.00	\$69,720.00
Surplus (or Deficit) from Prior Year	\$39,984.48	\$39,599.38	\$34,530.56	\$32,137.64	\$28,311.34
TOTAL BEGINNING FUND BALANCE	\$132,168.48	\$126,167.38	\$115,482.56	\$107,473.64	\$98,031.34
REVENUE					
Assessment Revenue - Streets	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00
Assessment Revenue - Other	\$28,314.00	\$26,676.00	\$25,839.00	\$21,412.00	\$19,419.00
Interest	\$0.00	\$0.00	(\$210.56)	\$2,275.85	\$3,826.36
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$33,930.00	\$32,292.00	\$31,244.44	\$29,303.85	\$28,861.36
OPERATING EXPENSE					
2013 Postage	\$200.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$3,500.00	\$2,000.00	\$130.00	\$413.36	\$0.00
2018 Contractual Maintenance	\$10,593.00	\$10,700.00	\$10,163.19	\$9,928.47	\$9,281.27
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$5,616.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$4,800.00	\$5,200.00	\$4,735.52	\$4,626.43	\$4,033.00
2039 Printing, Copying & Advertising	\$300.00	\$100.00	\$0.00	\$0.00	\$236.17
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$902.00	\$280.00	\$262.57	\$262.57	\$262.57
Subtotal District Specific Expenditures	\$27,411.00	\$19,880.00	\$15,291.28	\$15,230.83	\$13,813.01
050-5000 City Administration Cost Share	\$5,964.12	\$6,410.90	\$5,268.34	\$6,064.10	\$5,606.04
TOTAL OPERATING EXPENSE	\$33,375.12	\$26,290.90	\$20,559.62	\$21,294.93	\$19,419.05
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$133,373.36	\$132,168.48	\$126,167.38	\$115,482.56	\$107,473.64
Target Reserve (Fund Balance)	\$197,925.36	\$171,056.71	\$148,246.86	\$144,836.79	\$133,593.15
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	Yes	Yes	No	No
Maximum Assessment (per SFE)	\$145.00	\$138.00	\$135.00	\$132.00	\$132.00
Proposed Assessment (per SFE)	\$145.00	\$138.00	\$135.00	\$117.00	\$107.00

ASSESSMENT DISTRICT 05-07: WESTGATE ESTATES
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$200.00
2014	REPAIRS AND MAINTENANCE						\$3,500.00
2018	CONTRACTUAL MAINTENANCE						\$10,593.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$882.73	\$794.45	\$723.84	\$662.03	\$573.78	
2031	MATERIALS / STREET MAINTENANCE						\$5,616.00
2032	GENERAL SUPPLIES						\$1,500.00
2034	UTILITIES						\$4,800.00
2039	PRINTING, COPYING, AND ADVERTISING						\$300.00
2055	ADMINISTRATIVE FEES						\$5,964.12
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$902.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$650.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$34,025.00	
Total number of single-family equivalents						234	
Cost per single-family equivalent						\$145.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	234	1	234	\$145.00
	234		234	

ASSESSMENT DISTRICT 05-08:
5-YEAR FUND BALANCE

CALIFORNIA RANCHOS AND COTTONWOOD ESTATES

G/L ACCOUNT #: 050-5017	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$56,016.00	\$52,200.00	\$48,384.00	\$44,568.00	\$41,832.00
Surplus (or Deficit) from Prior Year	\$40,717.38	\$43,503.84	\$29,478.57	\$30,893.46	\$29,943.87
TOTAL BEGINNING FUND BALANCE	\$96,733.38	\$95,703.84	\$77,862.57	\$75,461.46	\$71,775.87
REVENUE					
Assessment Revenue - Streets	\$3,816.00	\$3,816.00	\$3,816.00	\$2,736.00	\$2,736.00
Assessment Revenue - Other	\$22,744.00	\$14,584.00	\$26,212.96	\$10,129.12	\$9,168.53
Interest	\$0.00	\$0.00	(\$142.17)	\$1,597.96	\$2,801.55
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$26,560.00	\$18,400.00	\$29,886.79	\$14,463.08	\$14,706.08
OPERATING EXPENSE					
2013 Postage	\$150.00	\$100.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$1,500.00	\$2,000.00	\$0.00	\$295.00	\$0.00
2018 Contractual Maintenance	\$5,844.00	\$6,454.33	\$5,606.40	\$5,571.96	\$4,783.28
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$3,816.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$800.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$3,000.00	\$3,200.00	\$2,695.30	\$2,452.17	\$3,233.46
2039 Printing, Copying & Advertising	\$300.00	\$100.00	\$0.00	\$0.00	\$153.19
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$677.00	\$160.00	\$186.57	\$166.57	\$142.57
Subtotal District Specific Expenditures	\$16,087.00	\$13,014.33	\$8,488.27	\$8,485.70	\$8,312.50
050-5000 City Administration Cost Share	\$4,078.03	\$4,356.13	\$3,557.25	\$3,576.27	\$2,708.00
TOTAL OPERATING EXPENSE	\$20,165.03	\$17,370.46	\$12,045.52	\$12,061.97	\$11,020.50
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$6,400.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$120,327.09	\$108,127.37	\$88,336.56	\$83,489.91	\$77,629.50
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$166.00	\$166.00	\$166.00	\$166.00	\$166.00
Proposed Assessment (per SFE)	\$166.00	\$115.00	\$154.00	\$90.00	\$104.00

ASSESSMENT DISTRICT 05-08:
FISCAL YEAR 2022-23 BUDGET DETAIL

CALIFORNIA RANCHOS AND COTTONWOOD ESTATES

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$150.00
2014	REPAIRS AND MAINTENANCE						\$1,500.00
2018	CONTRACTUAL MAINTENANCE						\$5,844.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$486.95	\$438.26	\$399.30	\$356.46	\$326.26	
2031	MATERIALS / STREET MAINTENANCE						\$3,816.00
2032	GENERAL SUPPLIES						\$800.00
2034	UTILITIES						\$3,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$300.00
2055	ADMINISTRATIVE FEES						\$4,078.03
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$677.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$6,400.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$26,565.00	
Total number of single-family equivalents						160	
Cost per single-family equivalent						\$166.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	158	1	158	\$166.00
single-family (double size lot merger)	1	2	2	\$332.00
	159		160	

ASSESSMENT DISTRICT 07-01:
5-YEAR FUND BALANCE

GOBLE COURT

G/L ACCOUNT #: 050-5018	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$21,792.00	\$20,304.00	\$18,816.00	\$17,376.00	\$15,936.00
Surplus (or Deficit) from Prior Year	\$18,166.06	\$19,449.41	\$17,652.40	\$17,305.62	\$16,741.05
TOTAL BEGINNING FUND BALANCE	\$39,958.06	\$39,753.41	\$36,468.40	\$34,681.62	\$32,677.05
REVENUE					
Assessment Revenue - Streets	\$1,488.00	\$1,488.00	\$1,440.00	\$1,440.00	\$1,440.00
Assessment Revenue - Other	\$5,518.00	\$4,712.00	\$4,944.06	\$2,715.13	\$2,378.31
Interest	\$0.00	\$0.00	(\$53.99)	\$734.41	\$1,275.45
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$7,006.00	\$6,200.00	\$6,330.07	\$4,889.54	\$5,093.76
OPERATING EXPENSE					
2013 Postage	\$60.00	\$50.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$500.00	\$600.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$708.00	\$1,691.53	\$678.36	\$662.68	\$578.74
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$1,488.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$300.00	\$600.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$1,000.00	\$1,050.00	\$890.17	\$758.51	\$723.54
2039 Printing, Copying & Advertising	\$100.00	\$100.00	\$0.00	\$0.00	\$101.65
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$386.00	\$260.00	\$125.67	\$126.67	\$260.00
Subtotal District Specific Expenditures	\$4,542.00	\$4,351.53	\$1,694.20	\$1,547.86	\$1,663.93
050-5000 City Administration Cost Share	\$1,580.24	\$1,643.82	\$1,350.86	\$1,554.90	\$1,425.26
TOTAL OPERATING EXPENSE	\$6,122.24	\$5,995.35	\$3,045.06	\$3,102.76	\$3,089.19
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$41,741.82	\$39,958.06	\$39,753.41	\$36,468.40	\$34,681.62
	\$41,646.71	\$39,778.05	\$29,391.18	\$28,124.28	\$26,643.57
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00
Proposed Assessment (per SFE)	\$113.00	\$100.00	\$63.00	\$63.00	\$78.00

ASSESSMENT DISTRICT 07-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

GOBLE COURT

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$60.00
2014	REPAIRS AND MAINTENANCE						\$500.00
2018	CONTRACTUAL MAINTENANCE						\$708.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$58.92	\$52.44	\$49.49	\$44.78	\$40.65	
2031	MATERIALS / STREET MAINTENANCE						\$1,488.00
2032	GENERAL SUPPLIES						\$300.00
2034	UTILITIES						\$1,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$100.00
2055	ADMINISTRATIVE FEES						\$1,580.24
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$386.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$900.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$7,022.00	
Total number of single-family equivalent						62	
Cost per single-family equivalent						\$113.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	62	1	62	\$113.00
	62		62	

ASSESSMENT DISTRICT 10-01: SYCAMORE
5-YEAR FUND BALANCE

G/L ACCOUNT #: 050-5019	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund					
Surplus (or Deficit) from Prior Year	\$30,712.14	\$45,539.59	\$38,465.88	\$30,596.79	\$22,921.94
TOTAL BEGINNING FUND BALANCE	\$30,712.14	\$45,539.59	\$38,465.88	\$30,596.79	\$22,921.94
REVENUE					
Assessment Revenue - Streets					
Assessment Revenue - Other	\$9,065.00	\$8,820.00	\$8,370.00	\$8,640.00	\$8,131.00
Interest	\$0.00	\$0.00	(\$44.09)	\$647.91	\$894.69
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$9,065.00	\$8,820.00	\$8,325.91	\$9,287.91	\$9,025.69
OPERATING EXPENSE					
2013 Postage	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$8,000.00	\$21,995.00	\$0.00	\$0.00	\$0.00
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$100.00	\$110.00	\$0.00	\$0.00	\$37.87
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$347.00	\$150.00	\$149.00	\$149.00	\$149.00
Subtotal District Specific Expenditures	\$8,997.00	\$22,305.00	\$149.00	\$149.00	\$186.87
050-5000 City Administration Cost Share	\$1,248.90	\$1,342.45	\$1,103.20	\$1,269.83	\$1,163.97
TOTAL OPERATING EXPENSE	\$10,245.90	\$23,647.45	\$1,252.20	\$1,418.83	\$1,350.84
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	(\$1,200.00)	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$30,737.69	\$70,942.36	\$3,756.60	\$4,256.49	\$4,052.52
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	No	No	No	No
Maximum Assessment (per SFE)	\$185.00	\$180.00	\$180.00	\$180.00	\$180.00
Proposed Assessment (per SFE)	\$185.00	\$180.00	\$180.00	\$180.00	\$173.00

ASSESSMENT DISTRICT 10-01: SYCAMORE
 FISCAL YEAR 2022-23 BUDGET DETAIL

LINE ITEM	CATEGORY	COST
2013	POSTAGE	\$50.00
2014	REPAIRS AND MAINTENANCE	\$500.00
2018	CONTRACTUAL MAINTENANCE	\$8,000.00
2031	MATERIALS / STREET MAINTENANCE	\$0.00
2032	GENERAL SUPPLIES	\$0.00
2034	UTILITIES	\$0.00
2039	PRINTING, COPYING, AND ADVERTISING	\$100.00
2055	ADMINISTRATIVE FEES	\$1,248.90
2204	TULARE COUNTY ADMINISTRATIVE FEES	\$347.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE	\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST	-\$1,200.00
Total		\$9,046.00
Total number of single-family equivalentents		49
Cost per single-family equivalent		\$185.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	49	1	49	\$185.00
	49		49	

**ASSESSMENT DISTRICT 16-01:
5-YEAR FUND BALANCE**

SIERRA VISTA NO. 2

G/L ACCOUNT #: 050-5020	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund					
Surplus (or Deficit) from Prior Year	\$17,908.41	\$13,553.05	\$6,678.24	(\$19.52)	\$0.00
TOTAL BEGINNING FUND BALANCE	\$17,908.41	\$13,553.05	\$6,678.24	(\$19.52)	\$0.00
REVENUE					
Assessment Revenue - Streets					
Assessment Revenue - Other	\$0.00	\$8,580.00	\$8,211.00	\$8,164.00	\$0.00
Interest	\$0.00	\$0.00	(\$46.79)	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$0.00	\$8,580.00	\$8,164.21	\$8,164.00	\$0.00
OPERATING EXPENSE					
2013 Postage	\$50.00	\$30.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$3,825.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$300.00	\$100.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$1,000.00	\$400.00	\$0.00	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$80.00	\$120.00	\$0.00	\$0.00	\$19.52
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$353.00	\$350.00	\$118.66	\$118.66	\$0.00
Subtotal District Specific Expenditures	\$6,408.00	\$2,800.00	\$118.66	\$118.66	\$19.52
050-5000 City Administration Cost Share	\$1,325.36	\$1,424.64	\$1,170.74	\$1,347.58	\$0.00
TOTAL OPERATING EXPENSE	\$7,733.36	\$4,224.64	\$1,289.40	\$1,466.24	\$19.52
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$1,300.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$23,200.08	\$12,673.93	\$3,868.20	\$4,398.72	\$58.56
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	Yes	Yes	Yes	Yes	No
Maximum Assessment (per SFE)	\$174.00	\$165.00	\$161.00	\$157.00	\$152.00
Proposed Assessment (per SFE)	\$174.00	\$165.00	\$161.00	\$157.00	\$0.00

ASSESSMENT DISTRICT 16-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

SIERRA VISTA NO. 2

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$50.00
2014	REPAIRS AND MAINTENANCE						\$800.00
2018	CONTRACTUAL MAINTENANCE						\$3,825.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$318.67	\$286.81	\$254.94	\$232.63	\$213.51	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$300.00
2034	UTILITIES						\$1,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$80.00
2055	ADMINISTRATIVE FEES						\$1,325.36
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$353.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$1,300.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$9,033.00	
Total number of single-family equivalent						52	
Cost per single-family equivalent						\$174.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	50	1	50	\$174.00
single-family (double lot size per LLM)	1	2	2	\$348.00
	51		52	

ASSESSMENT DISTRICT 18-01:
5-YEAR FUND BALANCE

WILLOW GLEN & KENSINGTON ESTATES

G/L ACCOUNT #: 050-5021	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund			\$0.00	\$0.00	\$0.00
Park Maintenance Fund			\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$51,586.63	\$31,558.76	\$10,729.77	(\$497.58)	(\$475.45)
TOTAL BEGINNING FUND BALANCE	\$51,586.63	\$31,558.76	\$10,729.77	(\$497.58)	(\$475.45)
REVENUE					
Assessment Revenue - Streets	\$14,100.00	\$13,120.00	\$12,251.00	\$3,907.00	\$0.00
Assessment Revenue - Other	\$119,628.00	\$42,904.00	\$24,829.00	\$8,975.00	\$0.00
Interest	\$0.00	\$0.00	(\$166.46)	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$133,728.00	\$56,024.00	\$36,913.54	\$12,882.00	\$0.00
OPERATING EXPENSE					
2013 Postage	\$375.00	\$50.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$5,800.00	\$1,000.00	\$23.36	\$0.00	\$0.00
2018 Contractual Maintenance	\$75,233.00	\$20,781.82	\$10,968.24	\$0.00	\$0.00
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$14,100.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$2,500.00	\$750.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$5,000.00	\$4,850.00	\$676.14	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$600.00	\$200.00	\$0.00	\$0.00	\$22.13
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$1,394.00	\$200.00	\$251.67	\$125.67	\$0.00
Subtotal District Specific Expenditures	\$105,002.00	\$27,831.82	\$11,919.41	\$125.67	\$22.13
050-5000 City Administration Cost Share	\$10,144.10	\$8,164.31	\$4,165.14	\$1,528.98	\$0.00
TOTAL OPERATING EXPENSE	\$115,146.10	\$35,996.13	\$16,084.55	\$1,654.65	\$22.13
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)	\$73,668.53	\$51,586.63	\$31,558.76	\$10,729.77	(\$497.58)
Target Reserve (Fund Balance)	\$359,538.30	\$121,108.39	\$60,504.65	\$8,870.95	\$66.39
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$352.00	\$352.00	\$352.00	\$352.00	\$152.00
Proposed Assessment (per SFE)	\$336.00	\$188.00	\$206.00	\$226.00	\$0.00

ASSESSMENT DISTRICT 18-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

WILLOW GLEN & KENSINGTON ESTATES

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$375.00
2014	REPAIRS AND MAINTENANCE						\$5,800.00
2018	CONTRACTUAL MAINTENANCE						\$75,233.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$6,269.38	\$5,579.68	\$5,265.86	\$4,764.68	\$4,325.57	
2031	MATERIALS / STREET MAINTENANCE						\$14,100.00
2032	GENERAL SUPPLIES						\$2,500.00
2034	UTILITIES						\$5,000.00
2039	PRINTING, COPYING, AND ADVERTISING						\$600.00
2055	ADMINISTRATIVE FEES						\$10,144.10
2062	PARK MAINTENANCE						\$25,296.59
2063	PARK MAINTENANCE - CITY COST SHARE						-\$10,092.93
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$1,394.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$3,500.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$133,850.00	

Total number of single-family equivalentents 398

Cost per single-family equivalent \$336.00

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	398	1	398	\$336.00
	398		398	

**ASSESSMENT DISTRICT 18-02:
5-YEAR FUND BALANCE**

THE GREENS AT OAK CREEK, OAK CREEK #2, OAK CREEK #3 & OAK CREEK #4

G/L ACCOUNT #: 050-5022	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$2,029.46	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$408.68	(\$378.36)	(\$378.36)	(\$378.36)	(\$475.45)
TOTAL BEGINNING FUND BALANCE	\$2,438.14	(\$378.36)	(\$378.36)	(\$378.36)	\$0.00
REVENUE					
Assessment Revenue - Streets	\$6,400.00	\$2,029.46	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$19,500.00	\$2,098.54	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$25,900.00	\$4,128.00	\$0.00	\$0.00	\$0.00
OPERATING EXPENSE					
2013 Postage	\$140.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$1,511.00	\$0.00	\$0.00	\$0.00	\$0.00
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$6,400.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$174.00	\$380.00	\$0.00	\$0.00	\$378.36
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$548.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$10,573.00	\$380.00	\$0.00	\$0.00	\$378.36
050-5000 City Administration Cost Share	\$3,568.28	\$931.50	\$0.00	\$0.00	\$0.00
TOTAL OPERATING EXPENSE	\$14,141.28	\$1,311.50	\$0.00	\$0.00	\$378.36
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$5,700.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$50,853.29	\$5,963.96	\$0.00	\$0.00	\$1,135.08
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	Yes	No	No	No
Maximum Assessment (per SFE)	\$185.00	\$185.00	\$181.00	\$181.00	\$181.00
Proposed Assessment (per SFE)	\$185.00	\$86.00	\$0.00	\$0.00	\$0.00

ASSESSMENT DISTRICT 18-02:
FISCAL YEAR 2022-23 BUDGET DETAIL

THE GREENS AT OAK CREEK, OAK CREEK #2, OAK CREEK #3 & OAK CREEK #4

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$140.00
2014	REPAIRS AND MAINTENANCE						\$800.00
2018	CONTRACTUAL MAINTENANCE						\$1,511.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$125.88	\$112.03	\$105.73	\$95.67	\$86.85	
2031	MATERIALS / STREET MAINTENANCE						\$6,400.00
2032	GENERAL SUPPLIES						\$400.00
2034	UTILITIES						\$600.00
2039	PRINTING, COPYING, AND ADVERTISING						\$174.00
2055	ADMINISTRATIVE FEES						\$3,568.28
2062	BASIN MAINTENANCE						\$6,000.00
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$548.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$5,700.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$25,841.00	
Total number of single-family equivalent						140	
Cost per single-family equivalent						\$185.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	88	1	88	\$185.00
multi-family (Oak Creek #2)	1	15	15	\$2,775.00
multi-family (Oak Creek #3)	15	1.27	19	\$234.00
multi-family (Oak Creek #4)	12	1.50	18	\$278.00
	116		140	

**ASSESSMENT DISTRICT 2020-01:
5-YEAR FUND BALANCE**

FARRAR ESTATES SUBDIVISION

G/L ACCOUNT #: 050-5023	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
BEGINNING FUND BALANCE					
Street Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	(\$475.45)
TOTAL BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REVENUE					
Assessment Revenue - Streets	\$6,400.00	\$0.00	\$0.00	\$0.00	\$0.00
Assessment Revenue - Other	\$20,627.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$27,027.00	\$0.00	\$0.00	\$0.00	\$0.00
OPERATING EXPENSE					
2013 Postage	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$11,281.00	\$0.00	\$0.00	\$0.00	\$0.00
Level of Service	A	A	A	A	A
2031 Street Maintenance	\$6,400.00	\$0.00	\$0.00	\$0.00	\$0.00
2032 General Supplies	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
2034 Utilities	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$174.00	\$0.00	\$0.00	\$0.00	\$0.00
2055 Administrative Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$497.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$19,752.00	\$0.00	\$0.00	\$0.00	\$0.00
050-5000 City Administration Cost Share	\$2,523.28	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATING EXPENSE	\$22,275.28	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTMENTS					
Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	(\$400.00)	\$0.00	\$0.00	\$0.00	\$0.00
YEAR-END FUND BALANCE (CARRYOVER)					
Target Reserve (Fund Balance)	\$4,351.72	\$0.00	\$0.00	\$0.00	\$0.00
	\$73,225.84	\$0.00	\$0.00	\$0.00	\$0.00
ASSESSMENTS					
CPI Adjustment Eligible?	Yes	Yes	Yes	Yes	Yes
CPI Adjustment Applied	No	No	No	No	No
Maximum Assessment (per SFE)	\$387.00	\$387.00	\$387.00	\$387.00	\$387.00
Proposed Assessment (per SFE)	\$273.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSMENT DISTRICT 2020-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

FARRAR ESTATES SUBDIVISION

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$100.00
2014	REPAIRS AND MAINTENANCE						\$500.00
2018	CONTRACTUAL MAINTENANCE						\$11,281.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$1,880.16	\$1,673.33	\$1,579.21	\$1,428.91	\$1,297.22	
2031	MATERIALS / STREET MAINTENANCE						\$6,400.00
2032	GENERAL SUPPLIES						\$200.00
2034	UTILITIES						\$600.00
2039	PRINTING, COPYING, AND ADVERTISING						\$174.00
2055	ADMINISTRATIVE FEES						\$2,523.28
2062	BASIN MAINTENANCE						\$5,200.00
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$497.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						-\$400.00
Total						\$27,075.00	
Total number of single-family equivalent						99	
Cost per single-family equivalent						\$273.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	99	1	99	\$273.00
	99		99	

**ASSESSMENT DISTRICT 2021-01:
5-YEAR FUND BALANCE**

OAKCREST SUBDIVISION

G/L ACCOUNT #: 050-5024

FY 22-23

FY 21-22

Formation

BEGINNING FUND BALANCE

Street Maintenance Fund	\$0.00	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$0.00	\$0.00	\$0.00
TOTAL BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00

REVENUE

Assessment Revenue - Streets	\$7,569.12	\$0.00	\$0.00
Assessment Revenue - Other	\$14,280.88	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$21,850.00	\$0.00	\$0.00

OPERATING EXPENSE

2013 Postage	\$100.00	\$0.00	\$0.00
2014 Repairs & Maintenance	\$250.00	\$0.00	\$0.00
2018 Contractual Maintenance	\$6,518.00	\$0.00	\$0.00
Level of Service	A	A	A
2031 Street Maintenance	\$7,569.12	\$0.00	\$0.00
2032 General Supplies	\$200.00	\$0.00	\$0.00
2034 Utilities	\$2,400.00	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$100.00	\$0.00	\$0.00
2055 Administrative Fees	\$0.00	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$545.00	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$17,682.12	\$0.00	\$0.00
050-5000 City Administration Cost Share	\$2,931.08	\$0.00	\$0.00
TOTAL OPERATING EXPENSE	\$20,613.20	\$0.00	\$0.00

ADJUSTMENTS

Debt Repayment to Fund Balance	\$0.00	\$0.00	\$0.00
Fund Reserve Drawdown	(\$4,000.00)	\$0.00	\$0.00

YEAR-END FUND BALANCE (CARRYOVER)

Target Reserve (Fund Balance)	\$69,408.71	\$0.00	\$0.00
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ASSESSMENTS

CPI Adjustment Eligible?	Yes	Yes	Yes
CPI Adjustment Applied	Yes	No	No
Maximum Assessment (per SFE)	\$190.00	\$180.00	\$180.00
Proposed Assessment (per SFE)	\$190.00	\$0.00	\$0.00

ASSESSMENT DISTRICT 2021-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

OAKCREST SUBDIVISION

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$100.00
2014	REPAIRS AND MAINTENANCE						\$250.00
2018	CONTRACTUAL MAINTENANCE						\$6,518.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$543.12	\$483.37	\$456.18	\$412.76	\$374.72	
2031	MATERIALS / STREET MAINTENANCE						\$7,569.12
2032	GENERAL SUPPLIES						\$200.00
2034	UTILITIES						\$2,400.00
2039	PRINTING, COPYING, AND ADVERTISING						\$100.00
2055	ADMINISTRATIVE FEES						\$2,931.08
2062	BASIN MAINTENANCE						\$5,200.00
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$545.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						-\$4,000.00
Total						\$21,813.00	
Total number of single-family equivalent						115	
Cost per single-family equivalent						\$190.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	115	1	115	\$190.00
	115		115	

ASSESSMENT DISTRICT 2021-02:
5-YEAR FUND BALANCE

LIBERTY HILL

G/L ACCOUNT #: 050-5025

FY 22-23

Formation

BEGINNING FUND BALANCE

Street Maintenance Fund	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$0.00	\$0.00
TOTAL BEGINNING FUND BALANCE	\$0.00	\$0.00

REVENUE

Assessment Revenue - Streets	\$0.00	\$0.00
Assessment Revenue - Other	\$0.00	\$0.00
Interest	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00
TOTAL REVENUE	\$0.00	\$0.00

OPERATING EXPENSE

2013 Postage	\$0.00	\$0.00
2014 Repairs & Maintenance	\$0.00	\$0.00
2018 Contractual Maintenance	\$0.00	\$0.00
Level of Service	A	A
2031 Street Maintenance	\$0.00	\$0.00
2032 General Supplies	\$0.00	\$0.00
2034 Utilities	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$0.00	\$0.00
2055 Administrative Fees	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$0.00	\$0.00
050-5000 City Administration Cost Share	\$0.00	\$0.00
TOTAL OPERATING EXPENSE	\$0.00	\$0.00

ADJUSTMENTS

Debt Repayment to Fund Balance	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00

YEAR-END FUND BALANCE (CARRYOVER)

Target Reserve (Fund Balance)	\$0.00	\$0.00
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ASSESSMENTS

CPI Adjustment Eligible?	Yes	Yes
CPI Adjustment Applied	No	No
Maximum Assessment (per SFE)	\$288.00	\$288.00
Proposed Assessment (per SFE)	\$0.00	\$0.00

ASSESSMENT DISTRICT 2021-02:
FISCAL YEAR 2022-23 BUDGET DETAIL

LIBERTY HILL

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$0.00
2014	REPAIRS AND MAINTENANCE						\$0.00
2018	CONTRACTUAL MAINTENANCE						\$0.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$0.00
2034	UTILITIES						\$0.00
2039	PRINTING, COPYING, AND ADVERTISING						\$0.00
2055	ADMINISTRATIVE FEES						\$0.00
2062	BASIN MAINTENANCE						\$0.00
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$0.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$0.00	
Total number of single-family equivalent						0	
Cost per single-family equivalent						\$0.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	0	1	0	\$0.00
	0		0	

**ASSESSMENT DISTRICT 2022-01:
5-YEAR FUND BALANCE**

FERNJO ESTATES AREA

G/L ACCOUNT #: 050-5026

FY 22-23

Formation

BEGINNING FUND BALANCE

Street Maintenance Fund	\$0.00	\$0.00
Surplus (or Deficit) from Prior Year	\$0.00	\$0.00
TOTAL BEGINNING FUND BALANCE	\$0.00	\$0.00

REVENUE

Assessment Revenue - Streets	\$0.00	\$0.00
Assessment Revenue - Other	\$0.00	\$0.00
Interest	\$0.00	\$0.00
Other (Non Assessment Source)	\$0.00	\$0.00
TOTAL REVENUE	\$0.00	\$0.00

OPERATING EXPENSE

2013 Postage	\$0.00	\$0.00
2014 Repairs & Maintenance	\$0.00	\$0.00
2018 Contractual Maintenance	\$0.00	\$0.00
Level of Service	A	A
2031 Street Maintenance	\$0.00	\$0.00
2032 General Supplies	\$0.00	\$0.00
2034 Utilities	\$0.00	\$0.00
2039 Printing, Copying & Advertising	\$0.00	\$0.00
2055 Administrative Fees	\$0.00	\$0.00
2062 Maintenance Fee	\$0.00	\$0.00
2204 Tulare County Administrative Fees	\$0.00	\$0.00
Subtotal District Specific Expenditures	\$0.00	\$0.00
050-5000 City Administration Cost Share	\$0.00	\$0.00
TOTAL OPERATING EXPENSE	\$0.00	\$0.00

ADJUSTMENTS

Debt Repayment to Fund Balance	\$0.00	\$0.00
Fund Reserve Drawdown	\$0.00	\$0.00

YEAR-END FUND BALANCE (CARRYOVER)

Target Reserve (Fund Balance)	\$0.00	\$0.00
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ASSESSMENTS

CPI Adjustment Eligible?	Yes	Yes
CPI Adjustment Applied	No	No
Maximum Assessment (per SFE)	\$234.00	\$234.00
Proposed Assessment (per SFE)	\$0.00	\$0.00

ASSESSMENT DISTRICT 2022-01:
FISCAL YEAR 2022-23 BUDGET DETAIL

FERNJO ESTATES AREA

LINE ITEM	CATEGORY						COST
2013	POSTAGE						\$0.00
2014	REPAIRS AND MAINTENANCE						\$0.00
2018	CONTRACTUAL MAINTENANCE						\$0.00
	Level of Service	A	B	C	D	E	
	Monthly Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2031	MATERIALS / STREET MAINTENANCE						\$0.00
2032	GENERAL SUPPLIES						\$0.00
2034	UTILITIES						\$0.00
2039	PRINTING, COPYING, AND ADVERTISING						\$0.00
2055	ADMINISTRATIVE FEES						\$0.00
2062	BASIN MAINTENANCE						\$0.00
2204	TULARE COUNTY ADMINISTRATIVE FEES						\$0.00
2205	DEBT REPAYMENT TO L&L FUND BALANCE						\$0.00
2206	FUND RESERVES TO OFFSET MAINTENANCE COST						\$0.00
Total						\$0.00	
Total number of single-family equivalents						0	
Cost per single-family equivalent						\$0.00	

Land Use	# Lots	SFE per lot	Total SFE	Assessment
single-family	0	1	0	\$0.00
	0		0	