

CITY OF MANTECA

Fiscal Year 2025/26 Annual Engineer's Report For:

Landscape Maintenance Districts

April 2025

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

CITY OF MANTECA
1001 West Center Street
Manteca, California 95337
Phone – (209) 456-8772

CITY COUNCIL

Gary Singh, Mayor
David Breitenbucher, Vice Mayor
Regina Lackey, Councilmember
Charlie Halford, Councilmember
Mike Morowit, Councilmember

CITY STAFF

Toni Lundgren, City Manager
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Kevin Fant, Parks and Recreation Director
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Shay Narayan, Finance Director
Carl Brown, Public Works Director

NBS

Tim Seufert, Client Services Director
Darrylanne Zarate, Project Manager
Charmane Custodio, Financial Analyst

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1. EXECUTIVE SUMMARY

WHEREAS, the City Council of the City of Manteca (“City Council”), pursuant to the Landscaping and Lighting Act of 1972, being Division 15, Part 2 of the Streets and Highways Code of the State of California (“1972 Act”), previously formed each Landscape Maintenance District (“LMD”) referenced herein;

WHEREAS, the City Council previously adopted the Resolution Initiating Proceedings directing NBS to prepare and file a report for Fiscal Year 2025/26 presenting, for each LMD, the plans and specifications describing the general nature, location and extent of the improvements to be maintained, a diagram showing the area and properties to be assessed, and an estimate of the costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within each LMD in proportion to the special benefit received, in accordance with Article XIID and the Proposition 218 Omnibus Implementation Act (“Proposition 218”);

WHEREAS, the assessments for Fiscal Year 2025/26 have been levied in accordance with the assessment methodology as confirmed by the City Council upon the formation of each LMD and are proportional to the special benefit received by each parcel. The amount assessed to each parcel is equal to or less than the maximum assessment approved at the time of formation plus any allowable increases as described herein;

NOW THEREFORE, the following Fiscal Year 2025/26 assessments are made to finance the costs to maintain, operate and service the improvements within each LMD:

Landscape Maintenance District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Villa Ticino	\$21,280.00	304.0	\$70.00	\$129.65
Villa Tuscany and Villa Ticino 5&6	16,188.12	108.0	149.89	163.82
Mission Gardens	16,230.60	180.0	90.17	266.98
Woodward Park	11,424.00	272.0	42.00	69.64
Bianchi Ranch Units 1 and 2	78,850.00	190.0	415.00	466.32
Bianchi Ranch Unit 3	17,986.92	49.0	367.08	367.08
Bianchi Ranch Unit 4 and Paseo (SFR)	38,908.16	128.0	303.97	407.29
Bianchi Ranch Unit 4 and Paseo (MFR) ⁽³⁾	20,952.18	17.2	1,218.15	1,537.83
Sierra Creek	64,869.45	85.0	763.17	809.66
Dutra Farms	25,201.01	103.0	244.67	283.65
Dutra Farms Southeast Units 1, 2 and 3	25,965.12	272.0	95.46	115.77
Spring Meadows	21,236.54	122.0	174.07	272.19
Westbrook Estates Unit No. 3	9,936.00	69.0	144.00	202.37
Westport Plaza Unit No. 1	2,421.84	24.0	100.91	107.06
Dutra Farms NE Zone 1	13,375.21	67.0	199.63	312.36
Dutra Farms NE Zone 2 ⁽³⁾	35,216.90	15.923	2,211.70	2,488.21
Woodward West	62,343.80	115.0	542.12	542.12

ATTACHMENT 2

Landscape Maintenance District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Jasmine Hollow	18,152.05	245.0	74.09	78.60
Antigua	70,210.00	119.0	590.00	757.37
Terra Bella	86,336.00	152.0	568.00	908.87
Paseo West	72,417.24	189.0	383.16	534.85
Dutra Estates	113,762.88	399.0	285.12	306.96
Tesoro	279,434.10	510.0	547.91	1,194.20
Rodoni	71,943.30	99.0	726.70	1,002.30
Ken Hill	9,380.00	14.0	670.00	938.72
Union Ranch East	218,025.00	513.0	425.00	882.71
Union Ranch	42,780.00	1,426.0	30.00	100.24
Chadwick Square	26,955.00	599.0	45.00	194.30
Passante Estates	12,144.00	88.0	138.00	313.33
Portafina Estates	7,650.92	38.0	201.34	226.63
Gonsalves	32,243.22	82.0	393.21	442.17
Diamond Oaks	19,069.68	168.0	113.51	169.61
Almond Crest Units 1 and 2	18,060.00	172.0	105.00	139.89

(1) Does not include rounding adjustment.

(2) Residential parcels or equivalent units.

(3) The unit value represents the total acreage.

2. INTRODUCTION

Reason for Annual Assessment

Approval of the assessments covered by this Annual Report will generate the revenue necessary to provide for the ongoing maintenance and servicing of the various improvements, more particularly described for each LMD throughout this Annual Report.

Maintenance activities may include but are not limited to, all of the following: the repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing or treating for disease or injury; the removal of trimming, rubbish, debris and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of: electric current or energy, gas or other illuminating agent for any lighting facilities or for the lighting or operation of any other improvements, and water for the irrigation of any landscaping, the operation of any fountains, or water need for any other improvements.

Incidental expenses may include but are not limited to all of the following: the costs of preparation of the annual report, including plans, specifications, estimates, diagram and assessment calculations; the costs of printing, advertising, and the giving of published, posted, and mailed notices; compensation payable to San Joaquin County ("County") for the collection of assessments; compensation to any engineer or attorney employed to render services in proceedings pursuant to the 1972 Act; any other expenses incidental to the maintenance and servicing of the improvements; and costs associated with any proceedings held for the approval of a new or increased assessment. Incidental expenses also include costs related to project management as well as costs of the City related to the administration of each LMD including legal fees, accounting, finance, and insurance costs.

Process for the Annual Assessment

The City cannot levy and collect annual assessments in the LMDs without complying with the procedures specified in the 1972 Act. On an annual basis, a report must be prepared which contains plans and specifications for the improvements, an estimate of the costs of maintaining and servicing the improvements, a diagram of the district, and the proposed assessments upon assessable lots and parcels of land within the district.

Same or Less than the Maximum Annual Assessment

If the annual assessment is to be levied at the same or a lesser amount than the approved maximum annual assessment amount, the City Clerk shall give notice of a public hearing by causing the resolution of intention to be published. Any interested person may, prior to the conclusion of the public hearing, file a written protest which shall state all grounds of objection. The protest shall contain a description sufficient to identify the property owned by the property owner filing the protest. During the course or upon conclusion of the public hearing, the City Council may order changes in any of the matters provided in the annual report, including changes in the improvements, any zones within a district, the proposed diagram, or the proposed assessment.

The City Council, upon conclusion of the public hearing must then adopt a resolution confirming the diagram and assessment, either as originally proposed or as changed. The adoption of the resolution shall constitute the levy of the assessment for the fiscal year referred to in the annual report.

Increased Maximum Annual Assessment

If the annual assessment to be levied exceeds the maximum annual assessment amount previously approved, the City must comply with the procedures specified in Article XIID and Proposition 218. The voters in the State of California in November 1996 added Article XIID to the California Constitution imposing, among other requirements, the necessity for the City to conduct an assessment ballot procedure to enable the owners of each property on which assessments are proposed to be increased above the already approved maximum annual assessment, the opportunity to express their support for, or opposition to, the proposed increase in such assessment.

Article XIID provides that if, as a result of the assessment ballot proceeding, a majority protest is found to exist, the City Council shall not have the authority to levy and collect the increased assessments as proposed. A majority protest exists if the assessments represented by assessment ballots submitted in opposition exceed those submitted in favor of the assessment. All returned assessment ballots are tabulated and weighted according to the financial obligation of each particular parcel.

If there is no majority protest as described above, the City Council may approve the proposed assessment increase. If there is a majority protest, as described above, the City will not levy and collect the increased assessments, but may levy and collect an assessment that does not exceed the maximum annual assessment previously approved during prior proceedings.

Fiscal Year 2025/26 Assessment

The Fiscal Year 2025/26 assessments described in this Annual Report are not proposed to exceed each LMDs previously approved maximum annual assessment, plus annual escalations to the maximum annual assessment that were approved at the time each of the LMDs were formed.

Plans and Specifications

The boundaries for each LMD, as well as the specific plans and specifications related to the continued maintenance, operations, servicing, and administration of the various improvements are detailed in each LMD's dedicated section of this Annual Report. There are no proposed new improvements or any substantial changes in the existing improvements within the boundaries of each LMD.

Definition of Budgeted Items

The definitions for the direct costs for each LMD are provided in each LMD's specific section of the Annual Report. In addition to the defined direct costs specific to each LMD, there are indirect costs related to the ongoing administration and operating reserve collection. Those budgeted indirect cost items for all of the City's LMDs are defined as follows.

Administration Costs:

Personnel/Overhead: Includes the cost of all particular departments and City staff for providing the coordination of LMD services, inspections, annual bid management, operations and maintenance of the improvements, responses to public concerns, public education, and procedures associated with the levy and collection of assessments.

Consultants: Includes the cost associated with contracting with professionals to provide services specific to the administration of the annual assessment levy. This includes the preparation of reports, resolutions, and other documents; as well as transmitting assessment amounts to the County on an annual basis.

Professional Fees: Includes the cost of contracting with professionals to provide any additional administrative, legal, or engineering services specific to each LMD.

County Administration Fee: Includes the actual cost to each LMD for the County to collect the assessments on the property tax bills and remit the assessment collections to the City. The County charges 1% of the levy, not to exceed \$3.00 per parcel for placing the assessments on the tax roll. The County deducts their administration fee prior to remitting the funds to the City.

Miscellaneous Expenses: Includes additional administrative costs not collected in an above category.

Rounding Adjustment: Includes the amount necessary to round each property's annual assessment to an even penny, which is required for County tax roll submittal.

Operating Reserve Collection:

Operating Reserve Collection: Includes the amount collected to maintain a reserve that enables the City to pay for LMD costs incurred during the first six months of the fiscal year or until the City receives the first apportionment of assessment revenue from the County. The operating reserve will be funded and maintained through the annual collection of assessments.

3. METHOD OF APPORTIONMENT

Legal Considerations

Proposition 218

Proposition 218, the “Right to Vote on Taxes Act” was approved by California voters in 1996, which added Articles XIIC and XIID to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased assessment, tax, or property-related fee. The Proposition 218 Omnibus Implementation Act (“Implementation Act”) was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest, and hearing process. This Annual Report has been prepared to be consistent with current practices and the California State Constitution.

Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Examples of public parcels that could be exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount to be assessed among all assessable lots or parcels. Proposition 218 requires an engineer to separate the general benefit from special benefit, with only special benefit being assessed.

1972 Act

Pursuant to the 1972 Act and Article XIID, all parcels that have a special benefit conferred upon them as a result of the maintenance and operation of the improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of the improvements and services. The 1972 Act permits the establishment of assessment districts for the purpose of providing maintenance and operation of certain improvements which include the operation, maintenance and servicing of landscaping and lighting improvements.

Section 22573 of the 1972 Act requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section 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 benefit to be received by each such lot or parcel from the improvements."

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California])."

The 1972 Act also permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Section 22547).

Special Benefit

Pursuant to Article XIID of the California Constitution, Section 2(i) "Special benefit means a particular and distinct benefit over and above the general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit."

All parcels that have special benefit conferred upon them as a result of the maintenance and operations of the improvements and services provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operations of the improvements and services.

In accordance with Article XIID Section 4(a) "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel."

The maintenance and servicing of the LMD improvements (detailed in each LMD's section of this Annual Report) are for the benefit of the properties within the LMD, and as such confer a special and direct benefit to the parcels within each LMD. Some of the maintenance and servicing of the LMD improvements special benefits include, but are not limited to:

- Enhanced lighting fixtures;
- Masonry walls and monument signs within and around each LMD;
- Direct labor;
- Electricity and water for irrigation systems;
- Park irrigation wells;
- Portions of the bike path that includes enhanced landscaping and furniture beyond the pathway – applicable only to LMDs where bike paths are included;
- Landscaping in public areas within and around the LMD; and
- Park and basin landscaping – applicable only to LMDs where park and basin landscaping is included.

A district is enhanced when the public improvements dedicated for that area are in place, improved, operable, safe, clean, and maintained. Conversely, the enhancement of a district decreases when public improvements are unsafe or are destroyed by the elements or vandalism. The ongoing maintenance and servicing of the improvements provide the following special benefits to property within each LMD:

- Enhanced Community Image - The improvements provide beautification, shade and enhancement to properties, which creates a sense of community for the parcels within each LMD. The sense of community is further enhanced since the improvements within each LMD are intended to serve the property and residents within the boundaries of each LMD.
- Increased Desirability - The maintained improvements increase the livability, appearance, and desirability for properties within the boundaries of each LMD due to their location and proximity to

the parcels being assessed. Well-maintained landscaping improvements make the property within each LMD appear to be more stable and prosperous.

- Increased Aesthetics and Safety – The regular and ongoing maintenance and service activities ensures that the improvements within each LMD do not reach a state of deterioration or disrepair so as to be materially detrimental to properties. Additionally, well maintained areas mitigate crime, especially vandalism, and enhance safety.

To further ensure the ongoing special benefits provided to property from the maintenance and servicing of improvements, the revenue generated from the assessments can only be used to pay for those items that contribute towards the plans and specifications outlined for each LMD. The assessment revenue provides a dedicated funding source that can only be used for the ongoing maintenance activities as set forth in the approved engineer's formation report for each LMD.

Background Information

Studies in a number of communities, including counties and cities throughout the United States, have indicated that recreation areas and facilities, if well maintained and wisely administered, have caused a marked increase in the property desirability of parcels in the community. Consequently, such recreation and park facilities have proved a potent factor in maintaining a sound economic condition and a high standard of livability in the community. These studies confirm the opinion long held by planning authorities as to the economic value of open space, greenbelts, parks and other recreational facilities within a community.

"Recreation and park amenities are central components in establishing the quality of life in a community. ... [Businesses'] main resource is their employees for whom quality of life is an important issue... The availability and attractiveness of local parks and programs influences some companies' relocation decisions. ...the presence of a park encourages real estate development around it...." (California Parks & Recreation, Winter 1997).

Street trees, landscaping, hardscaping, and appurtenant facilities within and adjacent to communities, if well maintained, provide beautification, shade, and enhance the desirability of the surroundings, and therefore increase property desirability. A publication by the United States Department of Agriculture (Forestry Report R8-FR 71) found that:

"Community trees provide subtle but real economic benefits. The value of houses on lots with trees is usually higher than those of comparable houses on lots without trees. Studies have shown that shoppers linger longer along a shaded avenue than on one barren of trees. Shaded thoroughfares are not only more physically comfortable but also psychologically more attractive. And an abundance of trees "says something" about a community that makes it more appealing to newcomers as well as residents."

As a result of the improvements and services provided by each LMD, the overall "livability" of each LMD increases. "Livability" encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (www.vtpi.org) expands on the concept of "livability" and the various benefits associated with that designation:

“The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources.”

To that end, “aesthetic benefits” received by the properties contribute to the character and image of each LMD. Research carried out by the Commission for Architecture and the Built Environment (CABE) expands on the concept of aesthetic benefits in their summary of findings in the 2002 study, *Streets of Shame*:

“85% of people surveyed felt that the quality of public space and the built environment has a direct impact on their lives and on the way they feel.”

All of the above mentioned items for landscaping improvements provide special benefit to the properties within each LMD; benefits that are not realized by parcels outside the boundaries of each LMD. The neighborhood improvements are installed and maintained specifically for the benefit of properties within each LMD, and parcels outside of the LMD are not proximate to these neighborhood improvements.

General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed. The local agency must next “separate the general benefits from the special benefits conferred,” and only the special benefits can be included in the amount of the assessments imposed. The rationale for separating special and general benefits is to ensure that parcels are not levied an assessment that includes an assessment amount attributable to the general benefits provided by the projects or services. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits, but must acquire separate funding to pay for those general benefits provided as a result of the projects and services provided.

As a result of the maintenance, operation, and servicing of the improvements provided to each LMD, there is a minimal level of general benefit provided to individuals that live outside of the boundaries of each LMD. In order for the property within each LMD to be assessed only for the special benefits received from the maintenance, operation, and servicing of the improvements provided to their specific LMD, the general benefit provided by the maintenance, operation, and servicing of the improvements needs to be separated. The City is comprised of many neighborhoods throughout the City. These neighborhoods are unique in identity and include public improvements that are individualized and specific to each neighborhood. Neighborhood improvements may include; landscaped bike trails, and local street networks; as well as neighborhood parks. These improvements are proximate to the properties and are intended to serve the residents within each of the neighborhoods.

Given the location and nature of the sidewalks and bike trail systems for each LMD, it is unlikely that the public at large would seek out or use these pedestrian systems unless accessing property adjacent to the

pedestrian system. The public at large would be more inclined to use the pedestrian systems proximate to their own properties. However, there are certain members of the public at large that may use a portion of an LMD's pedestrian system for recreational or commuting purposes, and not to access property within an LMD. As such, the level of general benefit that each LMD's pedestrian system provides to the public at large has been considered.

According to the City's Bicycle Needs and Attitudes survey, conducted in 2003, approximately 80% of those surveyed were recreational bike riders, with commuters accounting for the other 20%. Based upon this additional commuter pass-through traffic impacting an LMD that contains or borders a section of bike path, it was determined there would be a 20% general benefit to the surrounding community and the public in general. The general benefit is applied to the transitory nature of the bike path that connects different neighborhoods is maintained by the general public. The special enhancements (i.e., landscaping, irrigation, etc.) to various sections of bike path are unique to the adjacent LMDs, and add to the defined sense of community for those neighborhoods. The maintenance and servicing of those enhanced improvements are paid for by the benefitting LMD. Based on cost estimates to sweep and seal the asphalt path (general benefit costs) and the landscaping maintenance costs along the bike path (special benefit), the cost breakdown to maintain the bike paths over time is consistent with a 20% general benefit cost contribution.

The streets within each LMD are intended to serve the individual neighborhoods with the primary intended purpose of serving properties fronting the local street, and not to be pass-through streets. As such, the streets within each LMD are primarily considered to be local streets. Local streets do not provide a direct or efficient means of traveling from one place to another throughout the City, unless the route either begins or ends with a parcel in each of the LMDs. A route beginning or ending with a parcel within an LMD does not constitute "general public" for purposes of determining general benefit. However, one can imagine a minimal degree of pass through traffic even on something such as a cul-de-sac. Given the nature of the street landscaping, one could imagine a small degree of "residential tourism" wherein drivers are in fact simply "passing through" to enjoy the beautiful views of the homes, the well-maintained LMD improvements, and the natural surroundings. The level of general benefit produced as a result of "residential tourism" has been included as part of the total general benefit provided as a result of the maintenance, operation, and servicing of the improvements for each LMD.

Several of the LMDs also include neighborhood parks, which are intended to serve those parcels within the neighborhood for which the park is located. Most parcels located outside of the LMD have their own neighborhood parks within close proximity that provides a special benefit to those parcels. Given the location and size of these neighborhood parks, it is very unlikely that the public at large seeks out these particular neighborhood parks. Especially, when the City has larger community and regional parks that are intended to attract people from outside areas and provide recreational opportunities beyond those that are supplied by the LMD's neighborhood park. Nevertheless, it is likely that certain members of the public at large may use the smaller parks, and as such, the general benefit for the park improvements to the public at large has been considered. The City's General Plan calls for unique neighborhood parks to be located within each subdivision and with easy access for properties within that subdivision. This ease of access, defined in PF-P-50 of the City's General Plan, as approximately ¼ mile in walking distance. Parcels located outside of the subdivision are intended to have their own neighborhood parks within the access distance presented in the City's General Plan. Therefore, only properties within an LMD that includes park

improvements receive a direct and special benefit from the neighborhood park improvements and are assessed for said maintenance. The City's General Plan goal is to provide five acres of developed parkland for every 1,000 residents. Further, a neighborhood park is intended to serve the property within a walking distance of approximately ¼ mile of the park. All parks are open to the public, but the purpose in constructing the neighborhood park improvements within the subdivision, rather than adjacent to an arterial street, is to benefit the property and residents of that subdivision. Based on the estimated population for each LMD, park acreage within an LMD that exceeds the City's General Plan goals is considered to be a general benefit use to the surrounding community and the public in general.

The maintenance, operation, and servicing of the various improvements create a common landscape theme and neighborhood identity that is unique to each LMD. Only those parcels that are located within the boundaries of each LMD are assessed for the maintenance, operation, and servicing of the improvements provided within each LMD. Accordingly, there is a direct physical and visual nexus between each parcel assessed and the maintenance, operation, and servicing of the improvements funded by the assessment that does not exist for parcels located outside of each LMD boundary or shared by the public at large.

Based upon this information, it has been determined that there is an amount of general benefit to the surrounding community and the public at large from the maintenance, operation, and servicing of the improvements located within the boundaries of each LMD, and therefore, a portion of the total annual LMD costs are attributed to general benefit. So that parcels are not assessed for the general benefits provided by the maintenance, operation, and servicing of the improvements of the LMD, the City contributes general fund revenues to off-set the total annual costs of each LMD. Those contributed maintenance costs are unique to each LMD. Some of those costs attributable to general benefits can include, but are not limited to costs related to:

- Street maintenance;
- Maintenance of curbs, gutters and sidewalks;
- Indirect City staff overhead attributable to LMD maintenance and administration;
- Electricity for streetlights;
- Walkways throughout and around parks; and
- Maintenance of a portion of the bike trails (pathway only) - applicable only to LMDs where bike paths are included.

These City contributions are not included as part the annual cost estimate shown for each LMD. The annual cost estimate for each LMD provides the annual estimated costs attributable to special benefit, and is exclusive of the City's general fund contribution.

Method of Assessment Spread

The parcels within each LMD are deemed to receive special benefit from the maintenance and operation of the improvements and services provided by each LMD. Each parcel that has a special benefit conferred upon it as a result of the maintenance and operation of improvements and services is identified, and the proportionate special benefit derived by each identified parcel is determined in relationship to the entire costs of the maintenance and operation of the improvements and services.

Basis of Assessment

All improvements and services to be maintained, and funded through annual assessments, were constructed and installed in connection with the development of properties within each LMD. As previously mentioned, the maintained improvements and services provide a visual sense of community for all of the properties within each LMD. Further, the maintained improvements and services enhance the appeal of the LMD for property owners, residents, and potential buyers. This overall sense of community and enhanced appeal provides for a setting that is unique to each LMD. Therefore, the land use and proximity of each parcel to the improvements and services provided throughout the boundaries of each LMD are relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel throughout the LMD.

The specific basis of assessment and method or apportionment for each LMD is provided within each LMD's section of this Annual Report.

4. VILLA TICINO LMD NO. 00-1

Description of Boundaries

The Villa Ticino LMD No. 00-1 is generally located north of Crom Street, south of Louise Avenue, and east of Airport Way. The boundaries of Villa Ticino LMD No. 00-1 consists of 304 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to: personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Villa Ticino LMD No. 00-1 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation, graffiti removal, masonry walls, entry monuments, and associated appurtenant facilities. Services provided include all necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Villa Ticino LMD No. 00-1:

- Landscaping along Airport Way; approximately 1,580 linear feet by 7 feet wide
- Plants, trees, and shrubs
- Irrigation and drainage systems
- Masonry wall along Airport Way
- Entry sign monuments

Estimate of Costs

The following definitions describe the direct costs that are included in the Villa Ticino LMD No. 00-1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Villa Ticino LMD No. 00-1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Villa Ticino LMD No. 00-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$12,050.00	\$10,700.00
Utilities	150.00	150.00
Water	2,200.00	2,200.00
Maintenance Repairs and Contingency	3,000.00	7,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$17,400.00	\$20,050.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	2,117.51	2,039.99
Professional Fees	0.00	0.00
County Administration Fee	212.80	212.17
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$7,286.31	\$7,444.16
Total Estimated Costs	\$24,686.31	\$27,494.16
Operating Reserve Collection/(Reduction)	(3,406.31)	(6,214.16)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$21,280.00	\$21,280.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Villa Ticino LMD No. 00-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel within Villa Ticino LMD No. 00-1 receives equal access and benefit from the improvements,

the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 304 assessable parcels within Villa Ticino LMD No. 00-1 is residential. Therefore, the costs of the special benefits to each parcel in Villa Ticino LMD No. 00-1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$21,280.00
Residential Parcels	304
Fiscal Year 2025/26 Assessment per Residential Parcel	\$70.00

A maximum assessment was established at the time of the formation of Villa Ticino LMD No. 00-1. The Fiscal Year 2001/02 initial maximum assessment was \$63.78 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$96.47	\$51.52
2016/17	99.36	56.68
2017/18	102.34	51.00
2018/19	105.41	60.02
2019/20	108.58	82.98
2020/21	111.83	84.98
2021/22	115.19	87.54
2022/23	118.64	87.54
2023/24	122.20	70.00
2024/25	125.87	70.00
2025/26	129.65	70.00

The maximum assessment rate for Fiscal Year 2025/26 is \$129.65 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



5. VILLA TICINO LMD NO. 00-1, ANNEXATION NO. 1 – VILLA TICINO UNITS 5, 6 AND VILLA TUSCANY

Description of Boundaries

Villa Ticino LMD No. 00-1, Annexation No. 1 is generally bounded by Louise Avenue to the north, Lugano Way and Stella Brockman Elementary School to the south, Union Pacific Railroad to the east, and Airport Way to the west. The boundaries of Villa Ticino LMD No. 00-1, Annexation No. 1 consists of 108 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to: personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The improvements within Villa Ticino LMD No. 00-1, Annexation No. 1 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, graffiti removal, masonry walls, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Villa Ticino LMD No. 00-1, Annexation No. 1:

- Landscaping along Louise Avenue
- Plants, trees, and shrubs
- Irrigation systems

Estimate of Costs

The following definitions describe the direct costs that are included in Villa Ticino LMD No. 00-1, Annexation No. 1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Villa Ticino LMD No. 00-1, Annexation No. 1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Villa Ticino LMD No. 00-1, Annexation No. 1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$6,590.00	\$6,200.00
Utilities	0.00	0.00
Water	1,700.00	1,700.00
Maintenance Repairs and Contingency	5,000.00	7,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$13,290.00	\$14,900.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	752.27	724.73
Professional Fees	0.00	0.00
County Administration Fee	161.88	160.81
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$5,870.15	\$6,077.54
Total Estimated Costs	\$19,160.15	\$20,977.54
Operating Reserve Collection/(Reduction)	(2,972.03)	(4,789.42)
Rounding Adjustment	<u>0.00</u>	<u>(1.08)</u>
Total Balance to Levy	\$16,188.12	\$16,187.04

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Villa Ticino LMD No. 00-1, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel within Villa Ticino LMD No. 00-1, Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be

equal. The current land use classification for each of the 108 assessable parcels within Villa Ticino LMD No. 00-1, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Villa Ticino LMD No. 00-1, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$16,188.12
Residential Parcels	108
Fiscal Year 2025/26 Assessment per Residential Parcel	\$149.89

A maximum assessment was established at the time of the formation of Villa Ticino LMD No. 00-1, Annexation No. 1. The Fiscal Year 2003/04 initial maximum assessment was \$85.50 per residential parcel. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$121.90	\$121.90
2016/17	125.55	125.54
2017/18	129.32	115.00
2018/19	133.20	125.00
2019/20	137.20	137.18
2020/21	141.31	141.30
2021/22	145.55	145.52
2022/23	149.92	149.88
2023/24	154.42	149.88
2024/25	159.05	149.89
2025/26	163.82	149.89

The maximum assessment rate for Fiscal Year 2025/26 is \$163.82 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



6. MISSION GARDENS LMD NO. 00-2

Description of Boundaries

The Mission Gardens LMD No. 00-2 is generally located south of Heartland Drive, west of Sundance Avenue, east of South Main Street, and north of the proposed Evans Estates subdivision. The boundaries of Mission Gardens LMD No. 00-2 consists of 180 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, electrical energy, utilities such as water and gas, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Mission Gardens LMD No. 00-2 may include, but are not limited to: ground cover, turf, shrubs, plants and trees, irrigation and drainage systems, graffiti removal, masonry walls, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Mission Gardens LMD No. 00-2:

- Landscaping along South Main Street; Approximately 735 linear feet by 15 feet wide
- Plants, trees, shrubs, and lawn
- Irrigation
- Masonry wall along South Main Street

Estimate of Costs

The following definitions describe the direct costs that are included in the Mission Gardens LMD No. 00-2 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Mission Gardens LMD No. 00-2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Mission Gardens LMD No. 00-2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$7,620.00	\$7,000.00
Utilities	150.00	150.00
Water	1,650.00	1,650.00
Maintenance Repairs and Contingency	1,500.00	1,500.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$10,920.00	\$10,300.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,253.79	1,207.89
Professional Fees	0.00	0.00
County Administration Fee	162.31	161.56
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$6,372.10	\$6,561.45
Total Estimated Costs	\$17,292.10	\$16,861.45
Operating Reserve Collection/(Reduction)	(1,061.50)	(630.85)
Rounding Adjustment	0.00	(1.80)
Total Balance to Levy	\$16,230.60	\$16,228.80

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Mission Gardens LMD No. 00-2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel within Mission Gardens LMD No. 00-2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land

use classification for each of the 180 assessable parcels within Mission Gardens LMD No. 00-2 is residential. Therefore, the costs of the special benefits to each parcel in Mission Gardens LMD No. 00-2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$16,230.60
Residential Parcels	180
Fiscal Year 2025/26 Assessment per Residential Parcel	\$90.17

A maximum assessment was established at the time of the formation of the Mission Gardens LMD No. 00-2. The Fiscal Year 2001/02 initial maximum assessment was \$131.34 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$198.66	\$79.36
2016/17	204.62	69.44
2017/18	210.76	70.14
2018/19	217.08	70.00
2019/20	223.59	83.00
2020/21	230.30	85.00
2021/22	237.21	87.54
2022/23	244.33	90.16
2023/24	251.66	90.16
2024/25	259.21	90.17
2025/26	266.98	90.17

The maximum assessment rate for Fiscal Year 2025/26 is \$266.98 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



7. WOODWARD PARK LMD NO. 00-3

Description of Boundaries

Woodward Park LMD No. 00-3 is generally located south of Woodward Avenue, west of Bridewell Avenue, north of the proposed Evans Estates subdivision, and east of the Woodward West/Mission Gardens subdivisions and Walter J. Woodward Elementary School. The boundaries of Woodward Park LMD No. 00-3 consists of 272 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Woodward Park LMD No. 00-3 may include, but are not limited to: ground cover, shrubs, plants, trees, irrigation systems, insect/disease control, graffiti removal, masonry walls and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Woodward Park LMD No. 00-3:

- Landscaping along Woodward Avenue from Buena Vista Avenue heading west to the east edge of Woodward West LMD No. 04-1
- Shrubs, trees, and ground covers
- Irrigation systems
- Masonry wall along Woodward Avenue

Estimate of Costs

The following definitions describe the direct costs that are included in the Woodward Park LMD No. 00-3 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include the repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

ATTACHMENT 2

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Woodward Park LMD No. 00-3. These items may include sound walls, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Woodward Park LMD No. 00-3. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$4,260.00	\$3,950.00
Utilities	150.00	150.00
Water	1,100.00	1,100.00
Maintenance Repairs and Contingency	1,000.00	1,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$6,510.00	\$6,200.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,894.62	1,825.26
Professional Fees	0.00	0.00
County Administration Fee	114.24	114.45
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,964.86	\$7,131.71
Total Estimated Costs	\$13,474.86	\$13,331.71
Operating Reserve Collection/(Reduction)	(2,050.86)	(1,907.71)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$11,424.00	\$11,424.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Woodward Park LMD No. 00-3. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel within Woodward Park LMD No. 00-3 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land

use classification for each of the 272 assessable parcels within Woodward Park LMD No. 00-3 is residential. Therefore, the costs of the special benefits to each parcel in Woodward Park LMD No. 00-3 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$11,424.00
Residential Parcels	272
Fiscal Year 2025/26 Assessment per Residential Parcel	\$42.00

A maximum assessment was established at the time of the formation of the Woodward Park LMD No. 00-3. The Fiscal Year 2001/02 initial maximum assessment was \$34.26 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$51.82	\$51.82
2016/17	53.37	44.12
2017/18	54.97	35.36
2018/19	56.62	28.02
2019/20	58.32	32.98
2020/21	60.07	34.98
2021/22	61.87	36.04
2022/23	63.73	37.12
2023/24	65.64	41.98
2024/25	67.61	42.00
2025/26	69.64	42.00

The maximum assessment rate for Fiscal Year 2025/26 is \$69.64 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



8. BIANCHI RANCH LMD NO. 00-4

Description of Boundaries

The Bianchi Ranch LMD No. 00-4 is generally located north of Woodward Avenue, west of Van Ryn Avenue, south of Atherton Drive, and east of Buena Vista Drive. The boundaries of Bianchi Ranch LMD No. 00-4 include all of the parcels within the Bianchi Ranch Development Unit No. 1 and Unit No. 2 and consists of 190 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and gas, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Bianchi Ranch LMD No. 00-4 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation and drainage systems, insect/disease control, graffiti removal, masonry walls, general signs, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Bianchi Ranch LMD No. 00-4:

- Landscaping along Woodward Avenue, Wellington Avenue, and Van Ryn Avenue
- Irrigation systems
- Graffiti removal
- Insect/disease control
- Masonry walls along Woodward Avenue, Wellington Avenue, and Van Ryn Avenue

Estimate of Costs

The following definitions describe the direct costs that are included in the Bianchi Ranch LMD No. 00-4 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Bianchi Ranch LMD No. 00-4. These items may include sound walls, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Bianchi Ranch LMD No. 00-4. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$28,500.00	\$26,100.00
Utilities	150.00	150.00
Water	3,850.00	3,850.00
Maintenance Repairs and Contingency	6,000.00	18,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$38,500.00	\$48,100.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,323.45	1,275.00
Professional Fees	0.00	0.00
County Administration Fee	570.00	570.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,849.45	\$7,037.00
Total Estimated Costs	\$45,349.45	\$55,137.00
Operating Reserve Collection/(Reduction)	33,500.55	23,713.00
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$78,850.00	\$78,850.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Bianchi Ranch LMD No. 00-4. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Bianchi Ranch LMD No. 00-4 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for

each of the 190 assessable parcels within Bianchi Ranch LMD No. 00-4 is residential. Therefore, the costs of the special benefits to each parcel in Bianchi Ranch LMD No. 00-4 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$78,850.00
Residential Parcels	190
Fiscal Year 2025/26 Assessment per Residential Parcel	\$415.00

A maximum assessment was established at the time of the formation of the Bianchi Ranch LMD No. 00-4. The Fiscal Year 2001/02 initial maximum assessment was \$229.40 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$346.98	\$250.50
2016/17	357.39	250.50
2017/18	368.11	136.00
2018/19	379.16	84.34
2019/20	390.53	130.00
2020/21	402.25	197.00
2021/22	414.32	202.90
2022/23	426.75	208.98
2023/24	439.55	415.00
2024/25	452.74	415.00
2025/26	466.32	415.00

The maximum assessment rate for Fiscal Year 2025/26 is \$466.32 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



9. BIANCHI RANCH LMD NO. 00-4, ANNEXATION NO. 1 – BIANCHI RANCH UNIT 3

Description of Boundaries

Bianchi Ranch LMD No. 00-4, Annexation No. 1 is generally located north of Grafton Street, west of Van Ryn Avenue, south of Atherton Drive, and east of Wellington Avenue. The boundaries of Bianchi Ranch LMD No. 00-4, Annexation No. 1 include all of the parcels within the Bianchi Ranch Development Unit No. 3 and consists of 49 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Bianchi Ranch LMD No. 00-4, Annexation No. 1 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation and drainage systems, insect/disease control, graffiti removal, masonry walls, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Bianchi Ranch LMD No. 00-4, Annexation No. 1:

- Landscaping along Wellington Avenue and Van Ryn Avenue
- Irrigation systems
- Graffiti removal
- Insect/disease control
- Masonry walls along Wellington Avenue and Van Ryn Avenue

Estimate of Costs

The following definitions describe the direct costs that are included in the Bianchi Ranch LMD No. 00-4, Annexation No. 1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

ATTACHMENT 2

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Bianchi Ranch LMD No. 00-4, Annexation No. 1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Bianchi Ranch LMD No. 00-4, Annexation No. 1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$16,450.00	\$15,000.00
Utilities	150.00	150.00
Water	1,900.00	1,900.00
Maintenance Repairs and Contingency	5,000.00	500.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$23,500.00	\$17,550.00
Administration Costs:		
Personnel/Overhead	\$0.00	\$0.00
Consultants	341.31	328.81
Professional Fees	0.00	0.00
County Administration Fee	147.00	147.00
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$488.31	\$475.81
Total Estimated Costs	\$23,988.31	\$18,025.8
Operating Reserve Collection/(Reduction)	(6,001.39)	(562.70)
Rounding Adjustment	0.00	(0.49)
Total Balance to Levy	\$17,986.92	\$17,462.62

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Bianchi Ranch LMD No. 00-4, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the

maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Bianchi Ranch LMD No. 00-4, Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 49 assessable parcels within Bianchi Ranch LMD No. 00-4, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Bianchi Ranch LMD No. 00-4, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$17,986.92
Residential Parcels	49
Fiscal Year 2025/26 Assessment per Residential Parcel	\$367.08

A maximum assessment was established at the time of the formation of the Bianchi Ranch LMD No. 00-4, Annexation No. 1. The Fiscal Year 2003/04 initial maximum assessment was \$191.58 per residential parcel. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$273.14	\$273.14
2016/17	281.34	281.34
2017/18	289.78	289.78
2018/19	298.47	298.46
2019/20	307.42	307.42
2020/21	316.65	316.64
2021/22	326.15	326.12
2022/23	335.93	335.90
2023/24	346.01	346.00
2024/25	356.39	356.39
2025/26	367.08	367.08

The maximum assessment rate for Fiscal Year 2025/26 is \$367.08 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



10. BIANCHI RANCH LMD NO. 00-4, ANNEXATION NO. 2 – BIANCHI RANCH UNIT 4 AND PASEO

Description of Boundaries

Bianchi Ranch LMD No. 00-4, Annexation No. 2 is generally located north of Bianchi Ranch Unit No. 1 and Unit No. 2, west of Van Ryn Avenue, south of State Highway Route 120, and east of Assessor's Parcel Numbers 224-040-10, 224-040-11, and 224-040-52. The boundaries of Bianchi Ranch LMD No. 00-4, Annexation No. 2 include all of the parcels within the Bianchi Ranch Development Unit No. 4, the Paseo Development, and multi-residential parcels located north of the Paseo Development, and consists of 128 single-family residential assessable parcels and 17.20 acres of multi-family residential property.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Bianchi Ranch LMD No. 00-4, Annexation No. 2 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, insect/disease control, graffiti removal, masonry walls, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Bianchi Ranch LMD No. 00-4, Annexation No. 2:

- Landscaping along Atherton Drive, Wellington Avenue, and Van Ryn Avenue
- Irrigation systems
- Graffiti removal
- Insect/disease control
- Masonry walls along Atherton Drive, Wellington Avenue, and Van Ryn Avenue

Estimate of Costs

The following definitions describe the direct costs that are included in the Bianchi Ranch LMD No. 00-4, Annexation No. 2 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

ATTACHMENT 2

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Bianchi Ranch LMD No. 00-4, Annexation No. 2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Bianchi Ranch LMD No. 00-4, Annexation No. 2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The tables below outline the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

Single-Family Residential

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$10,926.50	\$10,205.00
Utilities	97.50	97.50
Water	8,937.50	8,937.50
Maintenance Repairs and Contingency	6,500.00	13,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$26,461.50	\$32,240.00
Administration Costs:		
Personnel/Overhead	\$3,221.40	\$3,374.80
Consultants	588.59	567.04
Professional Fees	0.00	0.00
County Administration Fee	249.60	249.60
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$4,059.59	\$4,191.44
Total Estimated Costs	\$30,521.09	\$36,431.44
Operating Reserve Collection/(Reduction)	8,387.07	2,477.47
Rounding Adjustment	0.00	(2.03)
Total Balance to Levy	\$38,908.16	\$38,906.88

Multi-Family Residential

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$5,883.50	\$5,495.00
Utilities	52.50	52.50
Water	4,812.50	4,812.50
Maintenance Repairs and Contingency	3,500.00	7,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$14,248.50	\$17,360.00
Administration Costs:		
Personnel/Overhead	\$1,734.60	\$1,817.20
Consultants	316.93	305.33
Professional Fees	0.00	0.00
County Administration Fee	134.40	134.40
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$2,185.93	\$2,256.93
Total Estimated Costs	\$16,434.43	\$19,616.93
Operating Reserve Collection/(Reduction)	4,517.75	1,354.02
Rounding Adjustment	0.00	(0.03)
Total Balance to Levy	\$20,952.18	\$20,950.92

Fiscal Year 2025/26 Assessment

Bianchi Ranch LMD No. 00-4, Annexation No. 2 is a 48.92 acre mixed use development, consisting of both single-family and multi-family residential land uses. Acreage served as the primary parcel characteristic in apportioning benefit to each assessable parcel in Bianchi Ranch LMD No. 00-4, Annexation No. 2. First, benefit was assigned according to the gross acreage, excluding the acreage for the storm drain basin (3.06 acres) and the City well site (0.10 acres), for each land use. Second, benefit was further apportioned based on the number of single-family residential parcels and the net acreage for multi-family residential parcels.

Single-Family Residential

The maintained improvements and services were constructed and installed in connection with the development of properties within Bianchi Ranch LMD No. 00-4, Annexation No. 2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every single-family residential parcel in Bianchi Ranch LMD No. 00-4, Annexation No. 2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. Approximately 65%, about 31.72 acres, of Bianchi Ranch LMD No. 00-4, Annexation No. 2 is residential development consisting of 128 assessable single-family parcels. Therefore,

the costs of the special benefits assigned to the single-family parcels within Bianchi Ranch LMD No. 00-4, Annexation No. 2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 single-family residential assessment is spread as follows:

Total Fiscal Year 2025/26 Single-Family Residential Assessment	\$38,908.16
Single-Family Residential Parcels	128
Fiscal Year 2025/26 Assessment per Single-Family Residential Parcel	\$303.97

A single-family residential maximum assessment was established at the time of the formation of the Bianchi Ranch LMD No. 00-4, Annexation No. 2. The Fiscal Year 2004/05 initial single-family residential maximum assessment rate was \$218.94 per single-family residential parcel. Beginning July 1, 2005, the single-family residential maximum assessment rate is subject to an annual increase. The single-family residential maximum assessment rate shall increase each fiscal year by 3.0%. If the actual single-family residential assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's single-family residential maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the single-family residential maximum assessment and the actual assessment per single-family residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$303.06	\$249.18
2016/17	312.15	198.54
2017/18	321.52	35.64
2018/19	331.16	37.50
2019/20	341.10	108.66
2020/21	351.33	111.92
2021/22	361.87	113.50
2022/23	372.73	116.92
2023/24	383.91	303.98
2024/25	395.42	303.98
2025/26	407.29	303.97

The maximum assessment rate for Fiscal Year 2025/26 is \$407.29 per single-family residential parcel.

Multi-Family Residential

The maintained improvements and services were constructed and installed in connection with the development of properties within Bianchi Ranch LMD No. 00-4, Annexation No. 2. The proximity of each multi-family parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since each acre of multi-family residential property in Bianchi Ranch LMD No. 00-4, Annexation No. 2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. Approximately 35% of Bianchi Ranch LMD No. 00-4, Annexation No. 2, is multi-family residential development consisting of 17.20 acres. Therefore, the costs of the special

benefits assigned to the multi-family residential parcels within Bianchi Ranch LMD No. 00-4, Annexation No. 2 are apportioned equally to each acre.

The Fiscal Year 2025/26 multi-family residential assessment is spread as follows:

Total Fiscal Year 2025/26 Multi-Family Residential Assessment	\$20,952.18
Multi-Family Residential Acres	17.20
Fiscal Year 2025/26 Assessment per Multi-Family Residential Acre	\$1,218.15

A multi-family residential maximum assessment was established at the time of the formation of the Bianchi Ranch LMD No. 00-4, Annexation No. 2. The Fiscal Year 2004/05 initial multi-family residential maximum assessment was \$826.66 per multi-family residential acre. Beginning July 1, 2005, the multi-family residential maximum assessment rate is subject to an annual increase. The multi-family residential maximum assessment rate shall increase each fiscal year by 3.0%. If the actual multi-family residential assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's multi-family residential maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the multi-family residential maximum assessment and the actual assessment per multi-family residential acre:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$1,144.29	\$998.52
2016/17	1,178.61	795.58
2017/18	1,213.97	142.87
2018/19	1,250.39	150.25
2019/20	1,287.90	435.46
2020/21	1,326.54	448.53
2021/22	1,366.34	454.87
2022/23	1,407.33	468.52
2023/24	1,449.55	1,218.04
2024/25	1,493.03	1,218.08
2025/26	1,537.83	1,218.15

The maximum assessment rate for Fiscal Year 2025/26 is \$1,537.83 per multi-family residential acre.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



11. SIERRA CREEK LMD NO. 00-5

Description of Boundaries

Sierra Creek LMD No. 00-5 is generally located north of Brookside Drive, west of Pestana Avenue, south of Deer Creek Court, and east of Cottage Avenue and Button Avenue. The boundaries of Sierra Creek LMD No. 00-5 include all of the parcels within the Sierra Creek Development and consists of 85 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Sierra Creek LMD No. 00-5 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation and drainage systems, insect/disease control, graffiti removal, lights, turf maintenance, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Sierra Creek LMD No. 00-5:

- Landscaping
- Plants, trees, shrubs, and lawn along the linear park/greenbelt
- Landscape irrigation and drainage systems
- Bike path and lighting along the bike path
- Graffiti removal

Estimate of Costs

The following definitions describe the direct costs that are included in the Sierra Creek LMD No. 00-5 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Sierra Creek LMD No. 00-5. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Sierra Creek LMD No. 00-5. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$39,650.00	\$36,500.00
Utilities	2,500.00	2,500.00
Water	20,900.00	20,900.00
Maintenance Repairs and Contingency	2,500.00	4,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$65,550.00	\$63,900.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	592.07	570.39
Professional Fees	0.00	0.00
County Administration Fee	255.00	255.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$5,803.07	\$6,017.39
Total Estimated Costs	\$71,353.07	\$69,917.39
Operating Reserve Collection/(Reduction)	(6,483.62)	(3,101.44)
Rounding Adjustment	<u>0.00</u>	<u>(0.85)</u>
Total Balance to Levy	\$64,869.45	\$66,815.10

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Sierra Creek LMD No. 00-5. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Sierra Creek LMD No. 00-5 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for

each of the 85 assessable parcels within Sierra Creek LMD No. 00-5 is residential. Therefore, the costs of the special benefits to each parcel in Sierra Creek LMD No. 00-5 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$64,869.45
Residential Parcels	85
Fiscal Year 2025/26 Assessment per Residential Parcel	\$763.17

A maximum assessment was established at the time of the formation of the Sierra Creek LMD No. 00-5. The Fiscal Year 2001/02 initial maximum assessment was \$398.30 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$602.46	\$574.76
2016/17	620.53	592.00
2017/18	639.15	592.00
2018/19	658.32	625.00
2019/20	678.07	658.32
2020/21	698.42	677.98
2021/22	719.37	698.32
2022/23	740.95	719.26
2023/24	763.18	763.17
2024/25	786.07	786.07
2025/26	809.66	763.17

The maximum assessment rate for Fiscal Year 2025/26 is \$809.66 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



12. DUTRA FARMS LMD NO. 00-6

Description of Boundaries

Dutra Farms LMD No. 00-6 is generally bounded by Atherton Drive to the north, Airport Way to the east, Milano Court to the south, and Summerwind Lane to the west. The boundaries of the Dutra Farms LMD No. 00-6 include all of the parcels within the Dutra Farms Southwest development and consists of 103 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Dutra Farms LMD No. 00-6 may include, but are not limited to: trees, irrigation systems, insect/disease control, graffiti removal, turf maintenance, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Dutra Farms LMD No. 00-6:

- Landscaping - Trees and turf along Atherton Drive
- Landscape irrigation systems
- Bike paths
- Graffiti removal

Estimate of Costs

The following definitions describe the direct costs that are included in the Dutra Farms LMD No. 00-6 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Dutra Farms LMD No. 00-6. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Dutra Farms LMD No. 00-6. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$12,370.00	\$12,190.00
Utilities	500.00	500.00
Water	3,300.00	3,300.00
Maintenance Repairs and Contingency	1,000.00	1,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$17,170.00	\$16,990.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	717.45	691.18
Professional Fees	0.00	0.00
County Administration Fee	252.01	250.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$5,925.46	\$6,133.18
Total Estimated Costs	\$23,095.46	\$23,123.18
Operating Reserve Collection/(Reduction)	2,105.55	2,077.83
Rounding Adjustment	<u>0.00</u>	<u>(1.03)</u>
Total Balance to Levy	\$25,201.01	\$25,199.98

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Dutra Farms LMD No. 00-6. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Dutra Farms LMD No. 00-6 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for

each of the 103 assessable parcels within Dutra Farms LMD No. 00-6 is residential. Therefore, the costs of the special benefits to each parcel in Dutra Farms LMD No. 00-6 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$25,201.01
Residential Parcels	103
Fiscal Year 2025/26 Assessment per Residential Parcel	\$244.67

A maximum assessment was established at the time of the formation of the Dutra Farms LMD No. 00-6. The Fiscal Year 2001/02 initial maximum assessment was \$139.54 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$211.06	\$171.80
2016/17	217.39	171.80
2017/18	223.92	184.00
2018/19	230.63	202.72
2019/20	237.55	230.62
2020/21	244.68	237.54
2021/22	252.02	244.66
2022/23	259.58	244.66
2023/24	267.37	244.66
2024/25	275.39	244.67
2025/26	283.65	244.67

The maximum assessment rate for Fiscal Year 2025/26 is \$283.65 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



13. DUTRA FARMS LMD NO. 00-6, ANNEXATION NO. 1 – DUTRA FARMS SOUTHEAST UNITS 1, 2 AND 3

Description of Boundaries

Dutra Farms LMD No. 00-6, Annexation No. 1 is generally bounded by Atherton Drive to the north, Assessor's Parcel Nos. 226-160-07 through 226-160-12 (inclusive) to the south, Assessor's Parcel No. 226-160-07 to the east, and Airport Way to the west. The boundaries of the Dutra Farms LMD No. 00-6, Annexation No. 1 include the parcels within Units 1, 2 and 3 of the Dutra Farms Southeast Development and consists of 272 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The improvements within Dutra Farms LMD No. 00-6, Annexation No. 1 may include, but are not limited to: trees, turf, irrigation systems, graffiti removal, masonry walls, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Dutra Farms LMD No. 00-6, Annexation No. 1:

- Landscaping – Trees and turf along Atherton Drive
- Irrigation systems
- Bike paths

Estimate of Costs

The following definitions describe the direct costs that are included in the Dutra Farms LMD No. 00-6, Annexation No. 1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Dutra Farms LMD No. 00-6, Annexation No. 1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Dutra Farms LMD No. 00-6, Annexation No. 1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$14,370.00	\$13,600.00
Utilities	200.00	200.00
Water	2,000.00	2,000.00
Maintenance Repairs and Contingency	3,000.00	3,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$19,570.00	\$18,800.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,894.62	1,825.26
Professional Fees	0.00	0.00
County Administration Fee	259.65	258.41
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$7,110.27	\$7,275.67
Total Estimated Costs	\$26,680.27	\$26,075.67
Operating Reserve Collection/(Reduction)	(715.15)	(110.55)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$25,965.12	\$25,965.12

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Dutra Farms LMD No. 00-6, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Dutra Farms LMD No. 00-6, Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal.

The current land use classification for each of the 272 assessable parcels within Dutra Farms LMD No. 00-6, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Dutra Farms LMD No. 00-6, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$25,965.12
Residential Parcels	272
Fiscal Year 2025/26 Assessment per Residential Parcel	\$95.46

A maximum assessment was established at the time of the formation of the Dutra Farms LMD No. 00-6, Annexation No. 1. The Fiscal Year 2003/04 initial maximum assessment was \$60.42 per residential parcel. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$86.14	\$83.66
2016/17	88.72	83.66
2017/18	91.39	61.00
2018/19	94.13	58.54
2019/20	96.95	83.68
2020/21	99.86	89.66
2021/22	102.86	92.34
2022/23	105.94	95.46
2023/24	109.12	95.46
2024/25	112.39	95.46
2025/26	115.77	95.46

The maximum assessment rate for Fiscal Year 2025/26 is \$115.77 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



14. SPRING MEADOWS LMD NO. 00-7

Description of Boundaries

Spring Meadows LMD No. 00-7 is located generally north of Snowcap Drive, south of Louise Avenue, east of Spring Meadow Drive, and west of Marigold Lane. The boundaries of the Spring Meadows LMD No. 00-7 include the parcels within Spring Meadows Unit No. 2 development and consists of 122 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Spring Meadows LMD No. 00-7 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation and drainage systems, insect/disease control, graffiti removal, masonry walls, general signs, and associated appurtenant facilities. Services provided include all necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Spring Meadows LMD No. 00-7:

- Landscaping along Louise Avenue; approximately 1,120 linear feet
- Plants, trees, shrubs, and lawn along Louise Avenue
- Irrigation and drainage systems
- Masonry/stone walls along Louise Avenue
- Entry sign monuments

Estimate of Costs

The following definitions describe the direct costs that are included in the Spring Meadows LMD No. 00-7 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Spring Meadows LMD No. 00-7. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Spring Meadows LMD No. 00-7. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$11,100.00	\$10,100.00
Utilities	150.00	150.00
Water	2,200.00	2,200.00
Maintenance Repairs and Contingency	4,000.00	6,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$17,450.00	\$18,450.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	849.79	818.68
Professional Fees	0.00	0.00
County Administration Fee	212.37	210.83
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,018.16	\$6,221.51
Total Estimated Costs	\$23,468.16	\$24,671.51
Operating Reserve Collection/(Reduction)	(2,231.62)	(3,434.97)
Rounding Adjustment	<u>0.00</u>	<u>(1.22)</u>
Total Balance to Levy	\$21,236.54	\$21,235.32

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Spring Meadows LMD No. 00-7. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Spring Meadows LMD No. 00-7 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification

for each of the 122 assessable parcels within Spring Meadows LMD No. 00-7 is residential. Therefore, the costs of the special benefits to each parcel in Spring Meadows LMD No. 00-7 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$21,236.54
Residential Parcels	122
Fiscal Year 2025/26 Assessment per Residential Parcel	\$174.07

A maximum assessment was established at the time of the formation of the Spring Meadows LMD No. 00-7. The Fiscal Year 2001/02 initial maximum assessment was \$133.90 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$202.53	\$134.46
2016/17	208.61	138.50
2017/18	214.87	116.16
2018/19	221.31	124.86
2019/20	227.95	164.98
2020/21	234.79	168.98
2021/22	241.83	174.06
2022/23	249.09	174.06
2023/24	256.56	174.06
2024/25	264.26	174.07
2025/26	272.19	174.07

The maximum assessment rate for Fiscal Year 2025/26 is \$272.19 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



15. WESTBROOK ESTATES UNIT NO. 3 LMD NO. 00-9

Description of Boundaries

Westbrook Estates Unit No. 3 LMD No. 00-9 is generally located north of Daniels Street, east of Fishback Road, south of Wawona Street, and west of Junction Drive. The boundaries of Westbrook Estates Unit No. 3 LMD No. 00-9 include the parcels east of Fishback Road within the Westbrook Estates No. 3 subdivision, and consist of 69 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, installation, operation, maintenance, servicing, and administration of landscaping and appurtenant facilities including, but not limited to: personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Westbrook Estates Unit No. 3 LMD No. 00-9 include, but are not limited to: shrubs, trees, cobbles, landscape irrigation systems, and associated appurtenant facilities. Services include personnel, materials, contracting services, electrical energy, and water required for all necessary maintenance, replacement, repair, and administration required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Westbrook Estates Unit No. 3 LMD No. 00-9:

- Plants, trees, and shrubs in the traffic median on Fishback Road
- Irrigation systems
- Cobble paving stones at each end of the median on Fishback Road

Estimate of Costs

The following definitions describe the direct costs that are included in the Westbrook Estates Unit No. 3 LMD No. 00-9 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Westbrook Estates Unit No. 3 LMD No. 00-9. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Westbrook Estates Unit No. 3 LMD No. 00-9. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$3,930.00	\$3,660.00
Utilities	150.00	150.00
Water	2,000.00	2,000.00
Maintenance Repairs and Contingency	1,500.00	1,500.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$7,580.00	\$7,310.00
Administration Costs:		
Personnel/Overhead	\$3,964.00	\$4,152.50
Consultants	480.62	463.02
Professional Fees	0.00	0.00
County Administration Fee	99.36	98.70
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$4,543.98	\$4,714.22
Total Estimated Costs	\$12,123.98	\$12,024.22
Operating Reserve Collection/(Reduction)	(2,187.98)	(2,088.22)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$9,936.00	\$9,936.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Westbrook Estates Unit No. 3 LMD No. 00-9. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Westbrook Estates Unit No. 3 LMD No. 00-9 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal.

The current land use classification for each of the 69 assessable parcels within Westbrook Estates Unit No. 3 LMD No. 00-9 is residential. Therefore, the costs of the special benefits to each parcel in Westbrook Estates Unit No. 3 LMD No. 00-9 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$9,936.00
Residential Parcels	69
Fiscal Year 2025/26 Assessment per Residential Parcel	\$144.00

A maximum assessment was established at the time of the formation of the Westbrook Estates Unit No. 3 LMD No. 00-9. The Fiscal Year 2002/03 initial maximum assessment was \$102.54 per residential parcel. Beginning July 1, 2003, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$150.58	\$150.58
2016/17	155.10	155.10
2017/18	159.75	130.00
2018/19	164.54	139.80
2019/20	169.48	149.98
2020/21	174.56	157.98
2021/22	179.80	162.72
2022/23	185.19	167.60
2023/24	190.75	144.00
2024/25	196.47	144.00
2025/26	202.37	144.00

The maximum assessment rate for Fiscal Year 2025/26 is \$202.37 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



16. WESTBROOK ESTATES UNIT NO. 3 LMD NO. 00-9, ANNEXATION NO. 1 – WESTPORT PLAZA

Description of Boundaries

Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza is generally located north of Daniels Street, east of Airport Way, south of Wawona Street, and west of Fishback Road. The boundaries of Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza consists of 24 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, installation, operation, maintenance, servicing, and administration of landscaping and appurtenant facilities including, but not limited to: personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, insect/disease control, graffiti removal, and associated appurtenant facilities. Services provided include all necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza:

- Plants, trees, and shrubs in the traffic median on Fishback Road
- Irrigation systems
- Cobble paving stones at each end of the median on Fishback Road

Estimate of Costs

The following definitions describe the direct costs that are included in the Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation of the landscaping facilities.

Water includes the furnishing of water required for the maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 – Westport Plaza. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$1,100.00	\$1,100.00
Utilities	0.00	0.00
Water	200.00	200.00
Maintenance Repairs and Contingency	0.00	0.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$1,300.00	\$1,300.00
Administration Costs:		
Personnel/Overhead	\$992.00	\$1,039.50
Consultants	167.17	161.05
Professional Fees	0.00	0.00
County Administration Fee	24.22	24.09
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$1,183.39	\$1,224.64
Total Estimated Costs	\$2,483.39	\$2,524.64
Operating Reserve Collection/(Reduction)	(61.55)	(102.80)
Rounding Adjustment	<u>0.00</u>	<u>(0.24)</u>
Total Balance to Levy	\$2,421.84	\$2,421.60

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Westbrook Estates Unit No. 3 LMD No. 00-9,

Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 24 assessable parcels within Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$2,421.84
Residential Parcels	24
Fiscal Year 2025/26 Assessment per Residential Parcel	\$100.91

A maximum assessment was established at the time of the formation of the Westbrook Estates Unit No. 3 LMD No. 00-9, Annexation No. 1. The Fiscal Year 2006/07 initial maximum assessment was \$61.06 per residential parcel. Beginning July 1, 2007, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$79.66	\$79.66
2016/17	82.05	81.96
2017/18	84.52	75.00
2018/19	87.05	64.80
2019/20	89.66	72.00
2020/21	92.35	92.34
2021/22	95.12	95.12
2022/23	97.98	95.12
2023/24	100.92	100.90
2024/25	103.95	100.91
2025/26	107.06	100.91

The maximum assessment rate for Fiscal Year 2025/26 is \$107.06 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



17. DUTRA FARMS NORTHEAST LMD NO. 03-1

Description of Boundaries

Dutra Farms Northeast LMD No. 03-1 is generally bounded by Daniels Street to the north, State Highway 120 to the south, Mohr Circle to the east, and the Dutra Farms Northeast commercial property to the west. Dutra Farms Northeast LMD No. 03-1 is divided into two zones:

The boundaries of Dutra Farms Northeast LMD No. 03-1, Zone 1 include the parcels within the Dutra Farms Northeast development and consist of 67 single-family residential assessable parcels.

The boundaries of Dutra Farms Northeast LMD No. 03-1, Zone 2 include the area bounded by Daniels Street to the north, State Highway 120 to the south, the Dutra Farms Northeast development to the east, and Airport Way to the west and consists of 15.923 acres of commercial assessable property.

Description of Improvements and Services

Zone 1:

The improvements consist of the construction, operation, maintenance and servicing of lighting, landscaping, drainage, and appurtenant facilities including, but not limited to, personnel, electrical energy for irrigation controllers and security lighting, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The lighting and landscaping improvements within Dutra Farms Northeast LMD No. 03-1, Zone 1 may include, but are not limited to: ornamental street lights, basin landscaping and irrigation, security lights, detention basin, drain pipes, gravel envelopes, trenching, switches, wiring, cleanouts, screens, vents, valves, and sensors. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Zone 2:

The improvements consist of the construction, operation, maintenance, and servicing of drainage systems and appurtenant facilities including, but not limited to, personnel, electrical energy for irrigation controllers, and security lighting, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The landscaping and drainage improvements within Dutra Farms Northeast LMD No. 03-1, Zone 2 may include, but are not limited to: basin landscaping and irrigation, security lights, detention basin, drain pipes, gravel envelopes, trenching, switches, wiring, cleanouts, screens, vents, valves, and sensors. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Dutra Farms Northeast LMD No. 03-1:

- Ornamental street and security lights (ornamental streetlights Zone 1 only)
- Basin landscaping and irrigation

- Detention basin
- Basin drains, gravel envelopes, and pipe
- Wiring, conduits, and controls
- Screens, valves, and fittings

Estimate of Costs

The following definitions describe the direct costs that are included in the Dutra Farms Northeast LMD No. 03-1 estimate of costs:

Streetlight Maintenance includes the ongoing maintenance costs of the ornamental streetlights and the ornamental streetlight knockdown contingency fund. To further clarify, the ornamental streetlight knockdown contingency fund is included to fund streetlight replacement due to vandalism, storms, automobile accidents, etc.

Maintenance Costs include all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all ornamental streetlights, drainage systems, and appurtenant facilities. Dutra Farms Northeast LMD No. 03-1, Zone 1 includes all ornamental streetlights and 21% of detention basin costs and expenses. Dutra Farms Northeast LMD No. 03-1, Zone 2 includes 79% of the detention basin costs and expenses.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscape and security lighting facilities. Dutra Farms Northeast LMD No. 03-1, Zone 1 costs include 100% of the electricity required for the ornamental streetlights and 21% of the electricity required for the detention basin. Dutra Farms Northeast LMD No. 03-1, Zone 2 costs include 79% of the electricity required for the detention basin.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities. Dutra Farms Northeast LMD No. 03-1, Zone 1 costs include 21% of the water required for the detention basin. Dutra Farms Northeast LMD No. 03-1, Zone 2 costs include 79% of the water required for the detention basin.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Dutra Farms Northeast LMD No. 03-1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Dutra Farms Northeast LMD No. 03-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

ATTACHMENT 2

The tables below outline the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

Dutra Farms Northeast LMD No. 03-1, Zone 1

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
<i>Ornamental Lighting</i>		
Streetlight Maintenance	\$0.00	\$0.00
<i>Detention Basin</i>		
Maintenance Costs	\$3,042.90	\$2,761.50
Utilities	420.00	420.00
Water	2,310.00	2,310.00
Maintenance Repairs and Contingency	630.00	1,050.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$6,402.90	\$6,541.50
Administration Costs:		
Personnel/Overhead	\$1,040.76	\$1,090.32
Consultants	108.24	104.28
Professional Fees	0.00	0.00
County Administration Fee	42.21	42.21
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$1,191.21	\$1,236.81
Total Estimated Costs	\$7,594.11	\$7,778.31
Operating Reserve Collection/(Reduction)	5,781.10	5,612.48
Rounding Adjustment	<u>0.00</u>	<u>(0.17)</u>
Total Balance to Levy	\$13,375.21	\$13,390.62

Dutra Farms Northeast LMD No. 03-1, Zone 2

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
<i>Detention Basin</i>		
Maintenance Costs	\$11,447.10	\$10,388.50
Utilities	1,580.00	1,580.00
Water	8,690.00	8,690.00
Maintenance Repairs and Contingency	2,370.00	3,950.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>10,000.00</u>
Subtotal Direct Costs	\$24,087.10	\$34,608.50
Administration Costs:		
Personnel/Overhead	\$3,915.24	\$4,101.68
Consultants	407.21	392.30
Professional Fees	0.00	0.00
County Administration Fee	158.79	158.79
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$4,481.24	\$4,652.77
Total Estimated Costs	\$28,568.34	\$29,261.27
Operating Reserve Collection/(Reduction)	6,648.56	5,940.34
Rounding Adjustment	<u>0.00</u>	<u>(0.07)</u>
Total Balance to Levy	\$35,216.90	\$35,201.54

Fiscal Year 2025/26 Assessment

Dutra Farms Northeast LMD No. 03-1, Zone 1 is assessed for the following facilities from which benefit will be derived: ornamental lighting – 100%; and detention basin – 21%. Benefit has been determined in accordance with the runoff coefficient calculation as shown below.

Dutra Farms Northeast LMD No. 03-1, Zone 2 will be assessed for 79% of the detention basin in accordance to the benefit derived from the runoff coefficient calculation as shown below.

Detention Basin Apportionment Based on Runoff Coefficient Calculation

Zone	Land Use	Original Acreage	Runoff Coefficient	Apportionment Product based on Runoff Coefficient	Apportionment Product by Percentage of Total
1	Residential	10.64	0.30	3.19	18.8%
2	Commercial	16.05	0.75	12.04	70.9%
1	Detention Basin	1.76	1.00	1.76	10.4%
Total				16.99	100.0%

The acreage of the detention basin (located in Dutra Farms Northeast LMD No. 03-1, Zone 1) is non-assessable. The apportionment of acreage between Dutra Farms Northeast LMD No. 03-1, Zone 1 and Dutra Farms Northeast LMD No. 03-1, Zone 2 is shown below:

Zone	Apportionment Product based on Runoff Coefficient	Detention Basin Apportionment Between Zone 1 and Zone 2	Revised Apportionment Product	Revised Apportionment Product
1	3.19	$(3.19/15.23)*10.4\% = 2.2\%$	18.8%+2.2%	21%
2	12.04	$(12.04/15.23)*10.4\% = 8.2\%$	70.9%+8.2%	79%
Total	15.23	$(15.23/15.23)*10.4\% = 10.4\%$	89.6%+10.4%	100%

Dutra Farms Northeast LMD No. 03-1, Zone 1

The maintained improvements and services were constructed and installed in connection with the development of properties within Dutra Farms Northeast LMD No. 03-1, Zone 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Dutra Farms Northeast LMD No. 03-1, Zone 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 67 assessable parcels within Dutra Farms Northeast LMD No. 03-1, Zone 1 is residential. Therefore, the costs of the special benefits to each parcel in Dutra Farms Northeast LMD No. 03-1, Zone 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$13,375.21
Residential Parcels	67
Fiscal Year 2025/26 Assessment per Residential Parcel	\$199.63

A maximum assessment was established at the time of the formation of the Dutra Farms Northeast LMD No. 03-1, Zone 1. The Fiscal Year 2003/04 initial maximum assessment was \$163.02 per residential parcel. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$232.42	\$91.38
2016/17	239.40	94.12
2017/18	246.58	77.50
2018/19	253.97	113.26
2019/20	261.59	241.88
2020/21	269.44	246.30
2021/22	277.53	189.64
2022/23	285.85	189.64
2023/24	294.43	189.65
2024/25	303.26	199.86
2025/26	312.36	199.63

The maximum assessment rate for Fiscal Year 2025/26 is \$312.36 per residential parcel.

Dutra Farms Northeast LMD No. 03-1, Zone 2

The maintained improvements and services were constructed and installed in connection with the development of properties within Dutra Farms Northeast LMD No. 03-1, Zone 2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Dutra Farms Northeast LMD No. 03-1, Zone 2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for the assessable parcels within Dutra Farms Northeast LMD No. 03-1, Zone 2 is commercial. The costs of the special benefit to the commercial parcels in Dutra Farms Northeast LMD No. 03-1, Zone 2 is apportioned based upon each parcel's acreage.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$35,216.90
Commercial Acreage	15.923
Fiscal Year 2025/26 Assessment per Commercial Acre	\$2,211.70

A maximum assessment was established at the time of the formation of the Dutra Farms Northeast LMD No. 03-1, Zone 2. The Fiscal Year 2003/04 initial maximum assessment was \$1,298.58 per acre. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per acre:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$1,851.46	\$1,445.85
2016/17	1,907.00	1,489.24
2017/18	1,964.21	1,226.36
2018/19	2,023.14	1,792.33
2019/20	2,083.83	2,083.82
2020/21	2,146.35	2,146.35
2021/22	2,210.74	2,210.73
2022/23	2,277.06	2,210.74
2023/24	2,345.37	2,210.70
2024/25	2,415.74	2,210.74
2025/26	2,488.21	2,211.70

The maximum assessment rate for Fiscal Year 2025/26 is \$2,488.21 per acre.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



18. WOODWARD WEST LMD NO. 04-1

Description of Boundaries

Woodward West LMD No. 04-1 is generally bounded by Woodward Avenue to the north, Mission Gardens Units 1 and 2 to the south, Woodward Park Unit 1 to the east, and South Main Street to the west. The boundaries of Woodward West LMD No. 04-1 consists of 115 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, ground cover, shrubs, plants and trees, irrigation systems, water, masonry walls, personnel, electrical energy for irrigation controllers and water features, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The landscaping improvements within Woodward West LMD No. 04-1 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, insect/disease control, graffiti removal, masonry walls, subdivision entrance water feature, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Woodward West LMD No. 04-1:

- Landscaping
- Irrigation
- Graffiti removal
- Subdivision entrance water feature maintenance
- Masonry walls along Woodward Avenue, Main Street, and Pear Street

Estimate of Costs

The following definitions describe the direct costs that are included in the Woodward West LMD No. 04-1 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and water feature care and maintenance, performed by a contractor or City staff member.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controller, landscape lighting, water feature filter, and water feature pump.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Woodward West LMD No. 04-1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Woodward West LMD No. 04-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$44,250.00	\$41,500.00
Utilities	150.00	150.00
Water	10,500.00	10,500.00
Maintenance Repairs and Contingency	2,500.00	3,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$57,400.00	\$55,150.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	801.03	771.71
Professional Fees	0.00	0.00
County Administration Fee	345.00	345.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,102.03	\$6,308.71
Total Estimated Costs	\$63,502.03	\$61,458.71
Operating Reserve Collection/(Reduction)	(1,158.23)	(930.76)
Rounding Adjustment	<u>0.00</u>	<u>(1.15)</u>
Total Balance to Levy	\$62,343.80	\$60,526.80

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Woodward West LMD No. 04-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Woodward West LMD No. 04-1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification

for each of the 115 assessable parcels within Woodward West LMD No. 04-1 is residential. Therefore, the costs of the special benefits to each parcel in Woodward West LMD No. 04-1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$62,343.80
Residential Parcels	115
Fiscal Year 2025/26 Assessment per Residential Parcel	\$542.12

A maximum assessment was established at the time of the formation of the Woodward West LMD No. 04-1. The Fiscal Year 2004/05 initial maximum assessment was \$291.42 per residential parcel. Beginning July 1, 2005, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$403.39	\$403.38
2016/17	415.49	415.48
2017/18	427.96	415.00
2018/19	440.79	440.78
2019/20	454.02	454.02
2020/21	467.64	467.64
2021/22	481.67	481.66
2022/23	496.12	496.10
2023/24	511.00	511.00
2024/25	526.33	526.33
2025/26	542.12	542.12

The maximum assessment rate for Fiscal Year 2025/26 is \$542.12 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



19. JASMINE HOLLOW LMD NO. 04-2

Description of Boundaries

Jasmine Hollow LMD No. 04-2 is generally bounded by Woodward Avenue to the north, the proposed Evans Estates subdivision to the south, Pillsbury Road to the east, and Bridewell Avenue to the west. The boundaries of Jasmine Hollow LMD No. 04-2 consist of 245 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, ground cover, shrubs, plants and trees, irrigation systems, personnel, electrical energy for irrigation controllers, water, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The landscaping improvements within Jasmine Hollow LMD No. 04-2 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, insect/disease control, graffiti removal, and associated appurtenant facilities. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Jasmine Hollow LMD No. 04-2:

- Landscaping and irrigation in medians along Pillsbury Road

Estimate of Costs

The following definitions describe the direct costs that are included in the Jasmine Hollow LMD No. 04-2 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and required supplies for a contractor or City staff member to maintain landscaped areas.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controller, landscape lighting, water feature filter, and water feature pump.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Jasmine Hollow LMD No. 04-2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Jasmine Hollow LMD No. 04-2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended

assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$8,750.00	\$8,210.00
Utilities	400.00	400.00
Water	3,000.00	3,000.00
Maintenance Repairs and Contingency	1,500.00	1,500.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$13,650.00	\$13,110.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,706.55	1,644.07
Professional Fees	0.00	0.00
County Administration Fee	181.52	180.90
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$6,844.07	\$7,016.97
Total Estimated Costs	\$20,494.07	\$20,126.97
Operating Reserve Collection/(Reduction)	(2,342.02)	(1,431.02)
Rounding Adjustment	0.00	(2.45)
Total Balance to Levy	\$18,152.05	\$18,693.50

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Jasmine Hollow LMD No. 04-2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Jasmine Hollow LMD No. 04-2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 245 assessable parcels within Jasmine Hollow LMD No. 04-2 is residential. Therefore, the costs of the special benefits to each parcel in Jasmine Hollow LMD No. 04-2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$18,152.05
Residential Parcels	245
Fiscal Year 2025/26 Assessment per Residential Parcel	\$74.09

A maximum assessment was established at the time of the formation of the Jasmine Hollow LMD No. 04-2. The Fiscal Year 2005/06 initial maximum assessment was \$43.52 per residential parcel. Beginning July 1, 2006, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$58.48	\$58.48
2016/17	60.24	60.22
2017/18	62.04	62.04
2018/19	63.91	63.90
2019/20	65.82	65.80
2020/21	67.80	67.78
2021/22	69.83	69.80
2022/23	71.93	71.88
2023/24	74.08	74.08
2024/25	76.31	76.31
2025/26	78.60	74.09

The maximum assessment rate for Fiscal Year 2025/26 is \$78.60 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



20. ANTIGUA LMD NO. 05-1

Description of Boundaries

Antigua LMD No. 05-1 is generally bounded by Atherton Drive to the north, Woodward Avenue to the south, Sand Lane to the east, and South Union Road to the west. The boundaries of Antigua LMD No. 05-1 consists of 119 single-family residential assessable parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within Antigua LMD No. 05-1 may include, but are not limited to: landscape lighting, turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers, water for landscaping, insect/disease control, graffiti removal, bike paths, entry signs, sound walls, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary service, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Antigua LMD No. 05-1:

- Landscaping
- Utilities (electric and water)
- Irrigation systems
- Graffiti removal
- Entry signs
- Masonry wall along Woodward Avenue, Atherton Drive, and Union Road

Estimate of Costs

The following definitions describe the direct costs that are included in the Antigua LMD No. 05-1 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and required supplies for a contractor or City staff member to maintain landscaped areas.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Antigua LMD No. 05-1. These items may include sound walls, entry

monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Antigua LMD No. 05-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$55,610.00	\$51,700.00
Utilities	310.00	300.00
Water	10,200.00	9,900.00
Maintenance Repairs and Contingency	6,000.00	15,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$72,120.00	\$76,900.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	828.89	798.55
Professional Fees	0.00	0.00
County Administration Fee	357.00	357.00
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$6,141.89	\$6,347.55
Total Estimated Costs	\$78,261.89	\$83,247.55
Operating Reserve Collection/(Reduction)	(8,051.89)	(13,037.55)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$70,210.00	\$70,210.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Antigua LMD No. 05-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Antigua LMD No. 05-1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 119 assessable parcels within Antigua LMD No. 05-1 is residential. Therefore, the costs of the special benefits to each parcel in Antigua LMD No. 05-1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$70,210.00
Residential Parcels	119
Fiscal Year 2025/26 Assessment per Residential Parcel	\$590.00

A maximum assessment was established at the time of the formation of the Antigua LMD No. 05-1. The Fiscal Year 2006/07 initial maximum assessment was \$431.92 per residential parcel. Beginning July 1, 2007, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$563.55	\$536.22
2016/17	580.46	552.30
2017/18	597.87	500.00
2018/19	615.81	424.96
2019/20	634.28	465.00
2020/21	653.31	520.00
2021/22	672.91	535.60
2022/23	693.10	551.66
2023/24	713.89	590.00
2024/25	735.31	590.00
2025/26	757.37	590.00

The maximum assessment rate for Fiscal Year 2025/26 is \$757.37 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



21. TERRA BELLA LMD NO. 05-2

Description of Boundaries

Terra Bella LMD No. 05-2 is generally bounded by Atherton Drive to the north, Woodward Avenue to the south, Assessor's Parcel No. 224-021-31 to the east, and Sand Lane to the west. The boundaries of Terra Bella LMD No. 05-2 consists of 152 single-family residential assessable parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within Terra Bella LMD No. 05-2 include, but are not limited to: park improvements, a storm water retention basin, landscape lighting, turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers, water for landscaping, insect/disease control, graffiti removal, entry signs, sound walls, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary service, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Terra Bella LMD No. 05-2:

- Landscaping
- Utilities (electric and water)
- Park lighting
- Irrigation systems
- Entry signs
- Masonry walls along Woodward Avenue and Atherton Drive
- Graffiti removal
- Park irrigation well
- Park basin

Estimate of Costs

The following definitions describe the direct costs that are included in the Terra Bella LMD No. 05-2 estimate of costs:

Maintenance Costs include the basic landscaping maintenance performed by a contractor or City staff member.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers, well pumps and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Terra Bella LMD No. 05-2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Terra Bella LMD No. 05-2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

Irrigation Well Repairs and Contingencies include scheduled repairs, as well as repairs that are generally unforeseen and not normally included in the yearly irrigation well maintenance costs. Expenses may include the repair, replacement or renovation of damaged irrigation well improvements due to vandalism, extreme weather, etc.

Irrigation Well Replacement Fund includes the cost to replace irrigation wells and appurtenant improvements associated to the irrigation wells, such as lines, controllers, valves, etc. Expenditures from this fund are associated with irrigation well improvements that have finite life expectancies and need to be replaced at some point in the future.

ATTACHMENT 2

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$55,800.00	\$51,000.00
Utilities	4,900.00	4,900.00
Water	6,600.00	6,600.00
Maintenance Repairs and Contingency	15,000.00	15,000.00
Capital Improvement Replacement Fund	0.00	10,000.00
Irrigation Well Repairs and Contingency	0.00	0.00
Irrigation Well Replacement Fund	<u>0.00</u>	<u>10,000.00</u>
Subtotal Direct Costs	\$82,300.00	\$97,500.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,058.76	1,020.00
Professional Fees	0.00	0.00
County Administration Fee	456.00	456.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,470.76	\$6,668.00
Total Estimated Costs	\$88,770.76	\$104,168.00
Operating Reserve Collection/(Reduction)	(2,434.76)	(17,832.00)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$86,336.00	\$86,336.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Terra Bella LMD No. 05-2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Terra Bella LMD No. 05-2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 152 assessable parcels within Terra Bella LMD No. 05-2 is residential. Therefore, the costs of the special benefits to each parcel in Terra Bella LMD No. 05-2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$86,336.00
Residential Parcels	152
Fiscal Year 2025/26 Assessment per Residential Parcel	\$568.00

A maximum assessment was established at the time of the formation of the Terra Bella LMD No. 05-2. The Fiscal Year 2006/07 initial maximum assessment was \$198.00 per residential parcel and property owners approved a new maximum assessment amount of \$583.37 for Fiscal Year 2010/11. Beginning July 1, 2011, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$676.28	\$535.10
2016/17	696.57	551.14
2017/18	717.47	460.00
2018/19	738.99	415.00
2019/20	761.16	542.98
2020/21	784.00	558.98
2021/22	807.52	575.76
2022/23	831.74	593.02
2023/24	856.69	568.00
2024/25	882.39	568.00
2025/26	908.87	568.00

The maximum assessment rate for Fiscal Year 2025/26 is \$908.87 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



22. PASEO WEST UNITS 1 AND 2 LMD NO. 05-3

Description of Boundaries

Paseo West Units 1 and 2 LMD No. 05-3 is generally bounded by Atherton Drive to the north, Woodward Avenue to the south, Bianchi Ranch Unit No. 1 to the east, and South Main Street to the west. The boundaries of Paseo West Units 1 and 2 LMD No. 05-3 consists of 189 single-family residential assessable parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within Paseo West Units 1 and 2 LMD No. 05-3 may include, but are not limited to: landscape lighting, turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers and landscape lighting, water for landscaping, insect/disease control, graffiti removal, park gazebo, sound walls, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Paseo West Units 1 and 2 LMD No. 05-3:

- Landscaping
- Utilities (electric and water)
- Landscape lighting
- Irrigation systems
- Soundwalls along South Main Street, Buena Vista Drive, and Woodward Avenue
- Graffiti removal

Estimate of Costs

The following definitions describe the direct costs that are included in the Paseo West Units 1 and 2 LMD No. 05-3 estimate of costs:

Maintenance Costs include the basic landscaping maintenance performed by a contractor or City staff member.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controller and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Paseo West Units 1 and 2 LMD No. 05-3. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Paseo West Units 1 and 2 LMD No. 05-3. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$51,380.00	\$46,650.00
Utilities	325.00	325.00
Water	12,100.00	12,100.00
Maintenance Repairs and Contingency	12,000.00	5,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$75,805.00	\$64,075.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,316.48	1,268.28
Professional Fees	0.00	0.00
County Administration Fee	567.00	567.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,839.48	\$7,027.28
Total Estimated Costs	\$82,644.48	\$71,102.28
Operating Reserve Collection/(Reduction)	(10,227.24)	1,314.96
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$72,417.24	\$72,417.24

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Paseo West Units 1 and 2 LMD No. 05-3. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Paseo West Units 1 and 2 LMD No. 05-3 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land

use classification for each of the 189 assessable parcels within Paseo West Units 1 and 2 LMD No. 05-3 is residential. Therefore, the costs of the special benefits to each parcel in Paseo West Units 1 and 2 LMD No. 05-3 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$72,417.24
Residential Parcels	189
Fiscal Year 2025/26 Assessment per Residential Parcel	\$383.16

A maximum assessment was established at the time of the formation of the Paseo West Units 1 and 2 LMD No. 05-3. The Fiscal Year 2006/07 initial maximum assessment was \$305.02 per residential parcel.

Beginning July 1, 2007, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$397.98	\$295.26
2016/17	409.92	312.98
2017/18	422.21	300.00
2018/19	434.88	339.82
2019/20	447.93	360.98
2020/21	461.37	371.98
2021/22	475.21	383.14
2022/23	489.46	383.16
2023/24	504.15	383.16
2024/25	519.27	383.16
2025/26	534.85	383.16

The maximum assessment rate for Fiscal Year 2025/26 is \$534.85 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



23. DUTRA ESTATES LMD NO. 05-4

Description of Boundaries

Dutra Estates LMD No. 05-4 is generally bounded by Atherton Drive to the north, Woodward Avenue to the south, the Bella Vista/Dutra Farms Southwest subdivisions to the east, and McKinley Avenue to the west. The boundaries of Dutra Estates LMD No. 05-4 consists of 399 single-family residential parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping, lighting, and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The landscaping improvements within Dutra Estates LMD No. 05-4 may include, but are not limited to: turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers, water for a neighborhood park plus landscaping along Woodward Avenue, Atherton Drive and McKinley Avenue frontages, including medians and entrances to the subdivision, insect/disease control, graffiti removal, sound walls, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Dutra Estates LMD No. 05-4:

- Neighborhood park (future)
- Landscaping along Woodward Avenue, Atherton Drive, and McKinley Avenue
- Utilities (electric and water)
- Irrigation systems
- Soundwalls
- Graffiti removal
- Bike path along Atherton Drive

Estimate of Costs

The following definitions describe the direct costs that are included in the Dutra Estates LMD No. 05-4 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and required supplies for a contractor or City staff member to maintain landscaped areas.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping within the 1.2-acre park and along the Woodward Avenue, Atherton Drive, and McKinley Avenue frontages, including medians and subdivision entryways.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Dutra Estates LMD No. 05-4. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Dutra Estates LMD No. 05-4. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

ATTACHMENT 2

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$63,450.00	\$59,900.00
Utilities	425.00	425.00
Water	7,700.00	7,700.00
Maintenance Repairs and Contingency	18,000.00	18,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$89,575.00	\$86,025.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	4,172.33	2,677.49
Professional Fees	0.00	0.00
County Administration Fee	1,137.63	856.43
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$8,872.86	\$8,725.92
Total Estimated Costs	\$98,447.86	\$94,750.92
Operating Reserve Collection/(Reduction)	15,315.02	(8,447.22)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$113,762.88	\$86,303.70

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within in Dutra Estates LMD No. 05-4. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every residential parcel in Dutra Estates LMD No. 05-4 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 399 assessable parcels within Dutra Estates LMD No. 05-4 is residential. Therefore, the costs of the special benefits to each parcel in Dutra Estates LMD No. 05-4 are apportioned equally based on the number of residential parcels.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$113,762.88
Residential Parcels	399
Fiscal Year 2025/26 Assessment per Residential Parcel	\$285.12

A maximum assessment was established at the time of the formation of the Dutra Estates LMD No. 05-4. The Fiscal Year 2006/07 initial maximum assessment was \$175.06 per residential parcel. Beginning July 1, 2007, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$228.41	\$120.36
2016/17	235.26	132.40
2017/18	242.32	117.30
2018/19	249.59	155.86
2019/20	257.08	199.98
2020/21	264.79	209.98
2021/22	272.73	216.28
2022/23	280.91	216.30
2023/24	289.34	216.30
2024/25	298.02	216.30
2025/26	306.96	285.12

The maximum assessment rate for Fiscal Year 2025/26 is \$306.96 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



24. TESORO LMD NO. 06-1

Description of Boundaries

Tesoro LMD No. 06-1 is generally bounded by Atherton Drive to the north and east, Woodward Avenue to the south, and Van Ryn Avenue to the west. The boundaries of Tesoro LMD No. 06-1 consist of 510 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within Tesoro LMD No. 06-1 may include, but are not limited to: park improvements, landscape lighting, turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers/pumps, water for landscaping, including medians and entrances to the subdivision, insect/disease control, graffiti removal, entry signs, sound walls, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Tesoro LMD No. 06-1:

- Landscaping
- Utilities (electric and water)
- Park lighting
- Irrigation systems
- Entry signs
- Masonry walls along Woodward Avenue, Atherton Drive, and Van Ryn Avenue
- Graffiti removal
- Park irrigation well
- Park basin

Estimate of Costs

The following definitions describe the direct costs that are included in the Tesoro LMD No. 06-1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, lighting, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping within the subdivision, including medians and subdivision entryways.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Tesoro LMD No. 06-1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Tesoro LMD No. 06-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

Irrigation Well Repairs and Contingency include scheduled repairs, as well as repairs that are generally unforeseen and not normally included in the yearly irrigation well maintenance costs. Expenses may include the repair, replacement, or renovation of damaged irrigation well improvements due to vandalism, extreme weather, etc.

Irrigation Well Replacement Fund includes the cost to replace irrigation wells and appurtenant improvements associated to the irrigation wells, such as lines, controllers, valves, etc. Expenditures from this fund are associated with irrigation well improvements that have finite life expectancies and need to be replaced at some point in the future.

ATTACHMENT 2

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$105,500.00	\$91,870.00
Utilities	10,000.00	10,000.00
Water	22,000.00	22,000.00
Maintenance Repairs and Contingency	25,000.00	13,000.00
Capital Improvement Replacement Fund	10,000.00	0.00
Irrigation Well Repairs and Contingency	0.00	0.00
Irrigation Well Replacement Fund	<u>6,200.00</u>	<u>6,200.00</u>
Subtotal Direct Costs	\$178,700.00	\$143,070.00
Administration Costs:		
Personnel/Overhead	\$3,077.00	\$0.00
Consultants	3,552.41	3,422.36
Professional Fees	0.00	0.00
County Administration Fee	1,530.00	1,517.27
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$8,159.41	\$4,939.63
Total Estimated Costs	\$186,859.41	\$148,009.63
Operating Reserve Collection/(Reduction)	92,574.69	4,990.37
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$279,434.10	\$153,000.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Tesoro LMD No. 06-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Tesoro LMD No. 06-1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the assessable parcels within Tesoro LMD No. 06-1 is residential. Therefore, the costs of the special benefits to each parcel in Tesoro LMD No. 06-1 are apportioned equally to each residential parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$279,434.10
Residential Parcels	510
Fiscal Year 2025/26 Assessment per Residential Parcel	\$547.91

A maximum assessment was established at the time of the formation of the Tesoro LMD No. 06-1. The Fiscal Year 2006/07 initial maximum assessment was \$478.46 per residential parcel and property owners approved a new maximum assessment of \$744.19 for Fiscal Year 2009/10. Beginning July 1, 2010, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$888.60	\$315.82
2016/17	915.25	325.28
2017/18	942.71	325.28
2018/19	970.99	341.14
2019/20	1,000.12	300.00
2020/21	1,030.13	310.00
2021/22	1,061.03	319.30
2022/23	1,092.86	319.30
2023/24	1,125.65	300.00
2024/25	1,159.42	300.00
2025/26	1,194.20	547.91

The maximum assessment rate for Fiscal Year 2025/26 is \$1,194.20 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



25. RODONI ESTATES LMD NO. 06-2

Description of Boundaries

Rodoni Estates LMD No. 06-2 is generally bounded by Louise Avenue to the north, State Highway 99 to the south and to the west, and Cottage Avenue to the east. The boundaries of Rodoni Estates LMD No. 06-2 consists of 99 single-family residential assessable parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within Rodoni Estates LMD No. 06-2 may include, but are not limited to: landscape lighting, turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers, park lighting and park irrigation well, water for landscaping along Louise Avenue and Cottage Avenue frontage, including medians and entrances to the subdivision, insect/disease control, graffiti removal, entry signs, sound walls, park irrigation well, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Rodoni Estates LMD No. 06-2:

- Landscaping
- Utilities (electric and water)
- Park lighting
- Irrigation systems
- Entry signs
- Masonry walls along Louise Avenue and Cottage Avenue
- Graffiti removal
- Park irrigation well
- Park basin

Estimate of Costs

The following definitions describe the direct costs that are included in the Rodoni Estates LMD No. 06-2 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and required supplies for a contractor or City staff member to maintain landscaped areas.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers, landscape lighting, and park irrigation well.

Water includes the furnishing of water required for the maintenance of the landscaping along the Louise Avenue and Cottage Avenue frontages, including medians and subdivision entryways.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Rodoni Estates LMD No. 06-2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Rodoni Estates LMD No. 06-2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

Irrigation Well Repairs and Contingency include scheduled repairs, as well as repairs that are generally unforeseen and not normally included in the yearly irrigation well maintenance costs. Expenses may include the repair, replacement or renovation of damaged irrigation well improvements due to vandalism, extreme weather, etc.

Irrigation Well Replacement Fund includes the cost to replace the irrigation well pump, motor, and appurtenant improvements associated with the irrigation wells, such as lines, controllers, valves, etc. Expenditures from this fund are associated with irrigation well improvements that have finite life expectancies and need to be replaced at some point in the future.

ATTACHMENT 2

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$50,750.00	\$45,000.00
Utilities	3,000.00	2,500.00
Water	7,000.00	7,000.00
Maintenance Repairs and Contingency	9,000.00	15,000.00
Capital Improvement Replacement Fund	5,000.00	5,000.00
Irrigation Well Repairs and Contingency	0.00	0.00
Irrigation Well Replacement Fund	<u>5,000.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$79,750.00	\$74,500.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	689.58	664.34
Professional Fees	0.00	0.00
County Administration Fee	297.00	297.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$5,942.58	\$6,153.34
Total Estimated Costs	\$85,692.58	\$80,653.34
Operating Reserve Collection/(Reduction)	(13,749.28)	(8,710.04)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$71,943.30	\$71,943.30

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Rodoni Estates LMD No. 06-2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Rodoni Estates LMD No. 06-2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 99 assessable parcels within Rodoni Estates LMD No. 06-2 is residential. Therefore, the costs of the special benefits to each parcel in Rodoni Estates LMD No. 06-2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$71,943.30
Residential Parcels	99
Fiscal Year 2025/26 Assessment per Residential Parcel	\$726.70

A maximum assessment was established at the time of the formation of the Rodoni Estates LMD No. 06-2. The Fiscal Year 2006/07 initial maximum assessment was \$571.60 per residential parcel. Beginning July 1, 2007, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$745.80	\$651.38
2016/17	768.18	606.06
2017/18	791.22	575.00
2018/19	814.96	624.96
2019/20	839.41	664.98
2020/21	864.59	684.98
2021/22	890.53	705.54
2022/23	917.25	726.70
2023/24	944.76	726.70
2024/25	973.11	726.70
2025/26	1,002.30	726.70

The maximum assessment rate for Fiscal Year 2025/26 is \$1,002.30 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



26. KEN HILL ESTATES LMD NO. 06-3

Description of Boundaries

Ken Hill Estates LMD No. 06-3 is generally bounded by Assessor's Parcel Number 224-021-47 to the north, Woodward Avenue to the south, Assessor's Parcel No. 224-021-33 to the east, and Assessor's Parcel No. 224-021-31 to the west. The boundaries of Ken Hill Estates LMD No. 06-3 include 14 single-family residential assessable parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within Ken Hill Estates LMD No. 06-3 may include, but are not limited to: turf, ground cover, planter beds, shrubs, plants and trees, irrigation systems, electrical energy for irrigation controllers, water for landscaping, insect/disease control, graffiti removal, sound walls, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Ken Hill Estates LMD No. 06-3:

- Landscaping
- Utilities (electric and water)
- Irrigation systems
- Woodward Avenue median
- Masonry walls along Woodward Avenue
- Graffiti removal

Estimate of Costs

The following definitions describe the direct costs that are included in the Ken Hill Estates LMD No. 06-3 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and required supplies for a contractor or City staff member to maintain landscaped areas.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping along the Woodward Avenue frontage, including medians and subdivision entryways.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Ken Hill Estates LMD No. 06-3. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Ken Hill Estates LMD No. 06-3. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$5,860.00	\$5,500.00
Utilities	140.00	140.00
Water	950.00	950.00
Maintenance Repairs and Contingency	1,000.00	1,000.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$7,950.00	\$7,590.00
Administration Costs:		
Personnel/Overhead	\$2,478.00	\$2,596.00
Consultants	97.52	93.95
Professional Fees	0.00	0.00
County Administration Fee	42.00	42.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$2,617.52	\$2,731.95
Total Estimated Costs	\$10,567.52	\$10,321.95
Operating Reserve Collection/(Reduction)	(1,187.52)	(941.95)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$9,380.00	\$9,380.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Ken Hill Estates LMD No. 06-3. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. There are 14 residential parcels within the Ken Hill Estates LMD No. 06-3. Assigning an equivalent unit to a residential parcel, each residential parcel is deemed to receive a special benefit of 1.00 equivalent unit

from the maintenance and operation of the improvements. Undeveloped property is deemed to receive a factor of one-hundredth (1/100) of 1.00 equivalent unit per acre, with a minimum acreage measurement of one acre, regardless of actual parcel size. As land use changes occur, (undeveloped land becomes developed) the equivalent units will be assigned based on the resulting parcel(s) land use code assigned by the County Assessor for the then current fiscal year.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$9,380.00
Equivalent Units	14.00
Fiscal Year 2025/26 Assessment per Equivalent Unit	\$670.00

A maximum assessment was established at the time of the formation of the Ken Hill Estates LMD No. 06-3. The Fiscal Year 2007/08 initial maximum assessment was \$551.40 per equivalent unit. Beginning July 1, 2007, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per equivalent unit:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$698.49	\$484.64
2016/17	719.45	609.00
2017/18	741.03	535.00
2018/19	763.26	575.00
2019/20	786.16	786.16
2020/21	809.74	809.74
2021/22	834.04	834.02
2022/23	859.06	834.02
2023/24	884.83	670.00
2024/25	911.38	670.00
2025/26	938.72	670.00

The maximum assessment rate for Fiscal Year 2025/26 is \$938.72 per equivalent unit.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



27. UNION RANCH EAST NO. 06-4

Description of Boundaries

Union Ranch East LMD No. 06-4 is generally described as that area located north of the Woodbridge commercial center north of Lathrop Road, south of Assessor's Parcels Nos. 197-020-20 and -21, east of North Union Road, and west of Assessor's Parcel No. 197-020-42. Union Ranch East LMD No. 06-4 consists of 513 single-family residential assessable parcels.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. Included within Union Ranch East LMD No. 06-4 are a linear park, a basin park, and street frontage located along North Union Road. The improvements and services are more fully described as follows:

The landscaping improvements within Union Ranch East LMD No. 06-4 may include, but are not limited to: landscape lighting, turf, ground cover, planter beds, plants and trees, irrigation systems, electrical energy for landscape lighting, controllers and a well operating system for landscaping irrigation, insect/disease control, graffiti removal, hardscapes, playgrounds, gazebos, bike path, entry signs, sound walls, and associated appurtenant facilities. The maintenance of Union Ranch East LMD No. 06-4 improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, maintenance, replacement, and administration required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City.

Estimate of Costs

The following definitions describe the direct costs that are included in the Union Ranch East LMD No. 06-4 estimate of costs:

Landscape Maintenance and Supplies include the required landscaping maintenance costs necessary for a contractor or City staff member to maintain street lighting, landscaped areas, and irrigation.

Utilities - Electricity include the furnishing of electricity required for the operation and maintenance of the landscape lighting and well pumps.

Utilities - Water include the furnishing of water required for the maintenance of the landscaping along the exterior of the tract, including medians and subdivision entryways.

Repairs and Contingency – Streetlighting, Landscaping and Irrigation Well include scheduled repairs as well as repairs that are generally unforeseen or not normally included in the yearly maintenance. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Irrigation Well Replacement Fund includes the cost to replace the irrigation well. The irrigation well has a useful life expectancy of 20 years and will cost approximately \$271,000 (in 2011 dollars) to replace at that time. Funds will accrue in this account until such time the irrigation well needs to be replaced.

ATTACHMENT 2

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Union Ranch East LMD No. 06-4, other than the irrigation well. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Union Ranch East LMD No. 06-4. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Landscape Maintenance and Supplies	\$153,770.00	\$141,000.00
Utilities – Electricity	13,000.00	12,000.00
Utilities – Water	9,900.00	9,900.00
Repairs and Contingencies – Street lighting, Landscaping and Irrigation Well	30,000.00	30,000.00
Irrigation Well Replacement Fund	10,000.00	10,000.00
Capital Improvement Replacement Fund	<u>10,000.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$226,670.00	\$202,900.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	3,573.30	3,442.49
Professional Fees	0.00	0.00
County Administration Fee	1,539.00	1,539.00
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$10,068.30	\$10,173.49
Total Estimated Costs	\$236,738.30	\$213,073.49
Operating Reserve Collection/(Reduction)	(18,713.30)	4,951.51
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy⁽¹⁾	\$218,025.00	\$218,025.00

(1) This estimate of costs section is net of the City's general benefit contribution of 20%. The City's general fund contribution to Union Ranch East LMD No. 06-4 is quantified and provided in the Method of Assessment section of the Amended Assessment Engineer's Report, dated July 5, 2011.

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Union Ranch East LMD No. 06-4. The proximity of each parcel to the

improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. The basis for apportioning the assessment to each parcel within Union Ranch East LMD No. 06-4 is based upon the special benefit each parcel receives from the improvements. To apportion the special benefit appropriately, it is necessary to relate the different type of property land uses to each other. Assigning an equivalent unit to each parcel, with the single-family residential lot as the basic unit of assessment, provides a proportional method of apportionment for parcels within Union Ranch East LMD No. 06-4.

A single-family residential lot equals one equivalent unit. All other property land uses are assigned equivalent units based on an assessment formula that equates the property's development land use and size, as compared to a single-family residential lot. Union Ranch East LMD No. 06-4 consisted of one vacant school district parcel that was assigned an equivalent unit value of 0.15 equivalent units per acre in recognition of the limited benefits it received from the improvements maintained by Union Ranch East LMD No. 06-4 and the benefit conferred upon other parcels within Union Ranch East LMD No. 06-4 by the open space and landscaping maintained by the school district on their parcel which might be used by properties within Union Ranch East LMD No. 06-4. Beginning with Fiscal Year 2014/15, the vacant school district parcel transferred ownership and became a residential development, which added 34 assessable residential lots to the LMD.

The following table provides the weighting factors applied to the various property land uses, as assigned by County use code, to determine each parcel's equivalent unit assignment.

Property Land Use	Equivalent Unit Assignment	Multiplier
Single-Family Residential Lot	1.00	Residential lot
Vacant School Site	0.15	Acre or portion thereof
Developed School Site	0.25	Acre or portion thereof
Trails, Common Area, Open Space, Easements, Utility Parcels, Streets	0.00	Parcel

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$218,025.00
Equivalent Units	513
Fiscal Year 2025/26 Assessment per Equivalent Unit	\$425.00

A maximum assessment was established at the time of the formation of the Union Ranch East LMD No. 06-4. The Fiscal Year 2011/12 initial maximum assessment was \$583.58 per equivalent unit. Beginning July 1, 2012, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per equivalent unit:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$656.82	\$301.82
2016/17	676.52	311.02
2017/18	696.82	280.00
2018/19	717.72	224.24
2019/20	739.26	270.00
2020/21	761.43	290.00
2021/22	784.28	298.70
2022/23	807.81	307.66
2023/24	832.04	425.00
2024/25	857.00	425.00
2025/26	882.71	425.00

The maximum assessment rate for Fiscal Year 2025/26 is \$882.71 per equivalent unit.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.

28. UNION RANCH LMD NO. 06-5

Description of Boundaries

Union Ranch LMD No. 06-5 is generally bounded by Assessor's Parcel No. 204-090-08 to the north, Assessor's Parcel Nos. 204-100-01, 204-100-51 and -52 to the northwest, Lathrop Road, Assessor's Parcel No. 204-100-19 and the Commons at Union Ranch to the south, Airport Way to the west, and North Union Road to the east. The boundaries of Union Ranch LMD No. 06-5 consists of 1,426 single-family residential assessable parcels within the Woodbridge development.

Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities. These services are more fully described below.

The landscaping improvements within the Union Ranch LMD No. 06-5 may include, but are not limited to: ground cover, planter beds, plants and trees, irrigation systems, electrical energy for irrigation controllers, insect/disease control, graffiti removal from electrical boxes, and associated appurtenant facilities. The maintenance of the improvements shall include the furnishing of services, personnel, and materials for all necessary services, operations, replacement, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Union Ranch LMD No. 06-5:

- Specific Medians: Union Road, Airport Way, and Lathrop Road
- Landscaping
- Utilities (electric and water)
- Irrigation Systems
- Vandalism repair
- Re-lamping of decorative street lights (west of Union Road adjacent to the Woodbridge community only)

Estimate of Costs

The following definitions describe the direct costs that are included in the Union Ranch LMD No. 06-5 estimate of costs:

Maintenance Costs include the basic landscaping maintenance and required supplies for a contractor or City staff member to maintain landscaped areas.

Utilities include the furnishing of electricity required for the operation and maintenance of the irrigation controllers, well pumps, and landscape lighting.

Water includes the furnishing of water required for the maintenance of the landscaping along the exterior of the tract, including medians and subdivision entryways.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include the repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Union Ranch LMD No. 06-5. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Union Ranch LMD No. 06-5. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$17,820.00	\$16,600.00
Utilities	500.00	500.00
Water	7,200.00	7,200.00
Maintenance Repairs and Contingency	9,000.00	7,000.00
Capital Improvement Replacement Fund	0.00	5,000.00
Subtotal Direct Costs	\$34,520.00	\$36,300.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	9,716.91	5,908.14
Professional Fees	0.00	0.00
County Administration Fee	427.80	427.95
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$15,100.71	\$11,528.09
Total Estimated Costs	\$49,620.71	\$47,828.09
Operating Reserve Collection/(Reduction)	(6,840.71)	(5,048.09)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$42,780.00	\$42,780.00

Fiscal Year 2025/26 Assessment

To apportion the special benefit appropriately, it is necessary to relate the different type of property land uses to each other. Assigning an equivalent unit to each parcel, with the single-family residential lot as the basic unit of assessment, provides a proportional method of apportionment for parcels within the Union

ATTACHMENT 2

Ranch LMD No. 06-5. A single-family residential lot equals one equivalent unit. All other property land uses are assigned equivalent units based on an assessment formula that equates the property's development land use and size, as compared to a single-family residential lot. Undeveloped property is assigned an equivalent unit based on the number of future single-family lots proposed to be developed on that parcel. The following table provides the weighting factors applied to the various property land uses, as assigned by County use code, to determine each parcel's equivalent unit assignment.

Property Land Use	Equivalent Unit	Multiplier
Single-Family Residential Lot	1.00	Residential lot
Multiple Family Residential	0.60	Residential unit
Commercial/Office	4.00	Acre or portion thereof
Industrial	2.00	Acre or portion thereof
Undeveloped Residential	1.00	Future residential lot
Trails, Common Area, Open Space, Easements, Utility Parcels, Streets	0.00	Parcel

The Union Ranch LMD No. 06-5 will be constructed in phases. For assessment purposes, parcels shall be identified as developed if a building permit has been issued as of April 1 each year. There are 1,426 equivalent units within the Union Ranch LMD No. 06-5 and each unit is deemed to receive equal special benefit from the maintenance and operation of the improvements.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$42,780.00
Equivalent Units	1,426
Fiscal Year 2025/26 Assessment per Equivalent Unit	\$30.00

A maximum assessment was established at the time of the formation of the Union Ranch LMD No. 06-5. The Fiscal Year 2008/09 initial maximum assessment was \$60.65 per equivalent unit. Beginning July 1, 2009, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

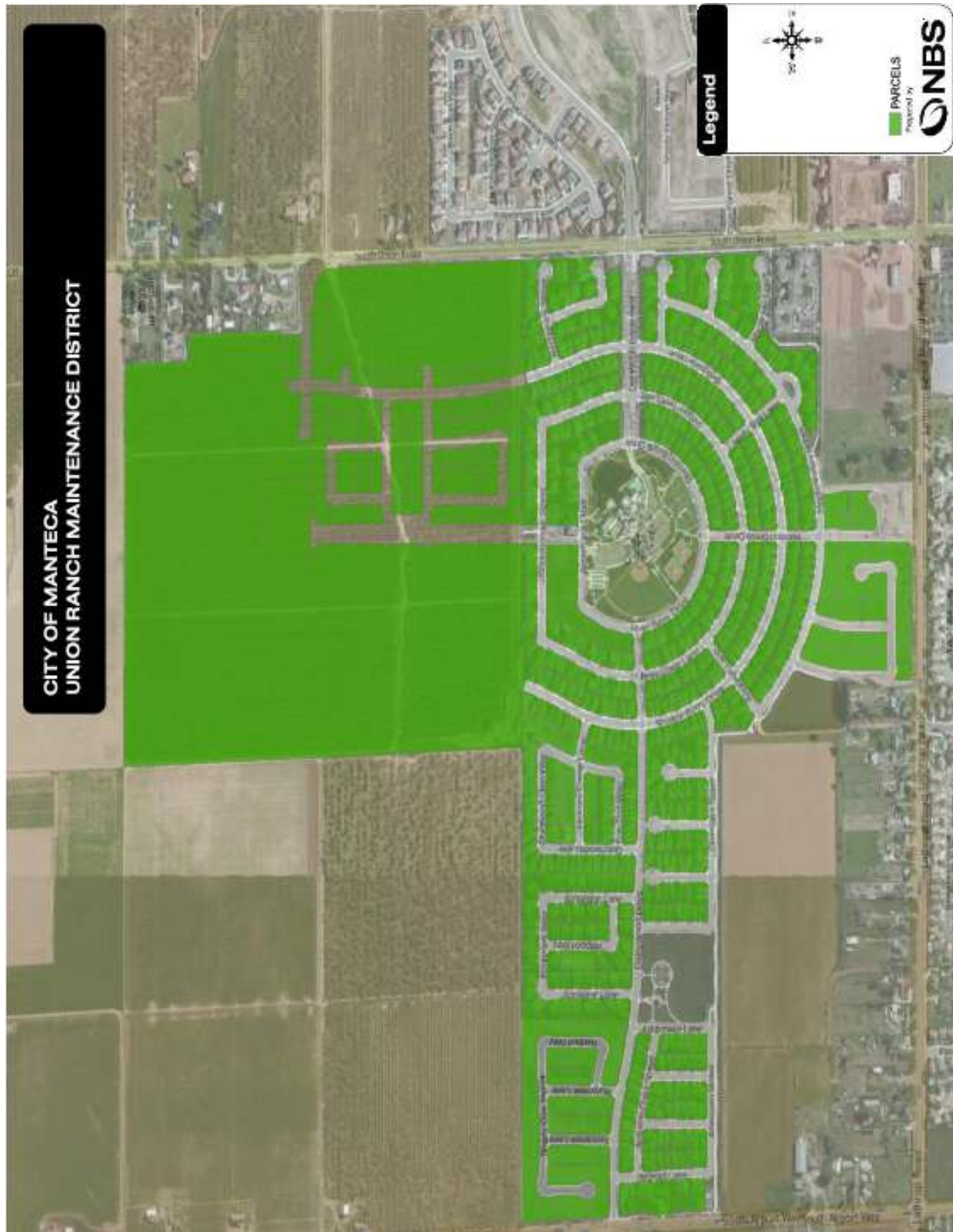
The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per equivalent unit:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$74.59	\$30.48
2016/17	76.82	30.48
2017/18	79.13	17.28
2018/19	81.50	14.62
2019/20	83.95	37.22
2020/21	86.47	40.24
2021/22	89.06	41.46
2022/23	91.73	41.46
2023/24	94.49	30.00
2024/25	97.32	30.00
2025/26	100.24	30.00

The maximum assessment rate for Fiscal Year 2025/26 is \$100.24 per equivalent unit.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



29. CHADWICK SQUARE LMD NO. 94-1

Description of Boundaries

Chadwick Square LMD No. 94-1 is generally bounded by Lathrop Road to the north, Airport Way and Passante Estates subdivision to the west, Union Gardens subdivision and Union Road to the east, and Primavera subdivision to the south. The boundaries of Chadwick Square LMD No. 94-1 include the parcels within the Chadwick Square Development Unit 2 through Unit 6 and consist of 599 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Chadwick Square LMD No. 94-1 may include, but are not limited to: landscaping, entry sign monuments, masonry walls, paving stones, irrigation systems, and associated appurtenances. Services provided include all the necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Chadwick Square LMD No. 94-1:

Unit 2

- Landscaping along south side of Lathrop Road, approximately 1,300 linear feet, 7 feet wide
- Plants, trees, and shrubs
- Irrigation systems
- Masonry wall along south side of Lathrop Road, approximately 1,300 linear feet
- Two entry sign monuments at the intersection of Lathrop Road and London Avenue
- Paving stones at the intersection of Lathrop Road and London Avenue, approximately 700 square feet
- Graffiti removal

Unit 3

- Landscaping along south side of Lathrop Road, approximately 765 linear feet, 7 feet wide
- Plants, trees, and shrubs
- Irrigation and drainage systems
- Masonry wall along south side of Lathrop Road; approximately 765 linear feet
- Graffiti removal

Unit 4

- Landscaping along south side of Lathrop Road, approximately 550 linear feet, 7 feet wide

- Plants, trees, and shrubs
- Irrigation and drainage systems
- Masonry wall along south side of Lathrop Road, approximately 550 linear feet
- Graffiti removal

Unit 5

- Landscaping along east side of Airport Road, approximately 470 linear feet by 7 feet wide
- Plants, trees, and shrubs
- Irrigation and drainage systems
- Masonry wall along east side of Airport Way, approximately 470 linear feet
- Two entry sign monuments at the intersection of Airport Way and Hastings Drive
- Paving stones at the intersection of Airport Way and Hastings Drive, approximately 700 square feet
- Graffiti removal

Unit 6

- No improvements but assessed for all improvements of the project when developed.

Estimate of Costs

The following definitions describe the direct costs that are included in the Chadwick Square LMD No. 94-1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material, e.g. pipe, fertilizer, insecticides, paint, etc., and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, paving stones, entry monuments, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the maintenance of the landscaping along the exterior of the tract, including medians and subdivision entryways.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Chadwick Square LMD No. 94-1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Chadwick Square LMD No. 94-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

ATTACHMENT 2

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$17,595.00	\$16,500.00
Utilities	300.00	300.00
Water	2,000.00	2,000.00
Maintenance Repairs and Contingency	2,000.00	8,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$21,895.00	\$26,800.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	4,172.33	4,019.59
Professional Fees	0.00	0.00
County Administration Fee	269.55	269.85
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$9,397.88	\$9,481.44
Total Estimated Costs	\$31,292.88	\$36,281.44
Operating Reserve Collection/(Reduction)	(4,337.88)	(9,326.44)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$26,955.00	\$26,955.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Chadwick Square LMD No. 94-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Chadwick Square LMD No. 94-1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 599 assessable parcels within Chadwick Square LMD No. 94-1 is residential. Therefore, the costs of the special benefits to each parcel in Chadwick Square LMD No. 94-1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$26,955.00
Residential Parcels	599
Fiscal Year 2025/26 Assessment per Residential Parcel	\$45.00

A maximum assessment was established at the time of the formation of the Chadwick Square LMD No. 94-1. The Fiscal Year 1996/97 initial maximum assessment was \$75.08 per residential parcel. Beginning July 1, 1997, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0% or the percentage increase of the Consumer Price Index, whichever is the greater of the two. If the actual assessment in any succeeding fiscal year increases by no greater than the increase over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$134.19	\$41.80
2016/17	138.21	46.02
2017/18	142.36	38.00
2018/19	146.63	41.46
2019/20	151.03	45.00
2020/21	155.56	49.00
2021/22	160.23	50.46
2022/23	167.75	50.46
2023/24	181.18	45.00
2024/25	188.64	45.00
2025/26	194.30	45.00

The maximum assessment rate for Fiscal Year 2025/26 is \$194.30 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



30. CHADWICK SQUARE LMD NO. 94-1, ANNEXATION NO. 1 – PASSANTE ESTATES

Description of Boundaries

Chadwick Square LMD No. 94-1, Annexation No. 1 is generally bounded by Lathrop Road to the north, Airport Way to the west, Chadwick Square Unit No. 2 to the east, and Chadwick Square Unit No. 5 to the south. The boundaries of Chadwick Square LMD No. 94-1, Annexation No. 1 include parcels within the Passante Estates Subdivision and consist of 88 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Chadwick Square LMD No. 94-1, Annexation No. 1 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, graffiti removal, masonry walls, entry monuments, paving stones, and associated appurtenant facilities. Services provided include all necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Chadwick Square LMD No. 94-1, Annexation No. 1:

- Landscaping along Airport Way and Lathrop Road, 760 linear feet by 7 feet wide
- Plants, trees, and shrubs
- Irrigation systems
- Masonry wall along Airport Way and Lathrop Road
- Graffiti removal

Estimate of Costs

The following definitions describe the direct costs that are included in the Chadwick Square LMD No. 94-1, Annexation No. 1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, paving stones, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Chadwick Square LMD No. 94-1, Annexation No. 1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Chadwick Square LMD No. 94-1, Annexation No. 1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$5,890.00	\$5,500.00
Utilities	150.00	150.00
Water	2,200.00	2,200.00
Maintenance Repairs and Contingency	5,000.00	3,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$13,240.00	\$10,850.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	612.96	590.52
Professional Fees	0.00	0.00
County Administration Fee	121.44	120.68
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$5,690.40	\$5,903.20
Total Estimated Costs	\$18,930.40	\$16,753.20
Operating Reserve Collection/(Reduction)	(6,786.40)	(4,609.20)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$12,144.00	\$12,144.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Chadwick Square LMD No. 94-1, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the

maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Chadwick Square LMD No. 94-1, Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 88 assessable parcels within Chadwick Square LMD No. 94-1, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Chadwick Square LMD No. 94-1, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$12,144.00
Residential Parcels	88
Fiscal Year 2025/26 Assessment per Residential Parcel	\$138.00

A maximum assessment was established at the time of the formation of the Chadwick Square LMD No. 94-1, Annexation No. 1. The Fiscal Year 2001/02 initial maximum assessment was \$154.14 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$233.15	\$155.00
2016/17	240.14	159.64
2017/18	247.34	116.50
2018/19	254.76	120.62
2019/20	262.41	164.00
2020/21	270.28	168.00
2021/22	278.39	173.04
2022/23	286.74	173.04
2023/24	295.34	138.00
2024/25	304.20	138.00
2025/26	313.33	138.00

The maximum assessment rate for Fiscal Year 2025/26 is \$313.33 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



31. CHADWICK SQUARE LMD NO. 94-1, ANNEXATION NO. 2 – PORTAFINA ESTATES

Description of Boundaries

Chadwick Square LMD No. 94-1, Annexation No. 2 is generally bounded by Chadwick Square No. 5 to the north, Airport Way to the west, Chadwick Square No. 6 to the east, and Primavera No. 1 to the south. The boundaries of Chadwick Square LMD No. 94-1, Annexation No. 2 include parcels within the Portafina Estates Subdivision and consist of 38 single-family residential assessable parcels.

Description of Improvements and Services

The improvements and services consist of the operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation and maintenance of these services as described below.

Landscape improvements provided within Chadwick Square LMD No. 94-1, Annexation No. 2 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, graffiti removal, masonry walls, and associated appurtenant facilities. Services provided include all necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Chadwick Square LMD No. 94-1, Annexation No. 2:

- Landscaping along North Airport Way, approximately 348.5 linear feet
- Maintenance of plants, trees, and shrubs
- Irrigation systems
- Insect/disease control
- Masonry wall along east side of Airport Avenue
- Graffiti removal

Estimate of Costs

The following definitions describe the direct costs that are included in the Chadwick Square LMD No. 94-1, Annexation No. 2 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Chadwick Square LMD No. 94-1, Annexation No. 2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Chadwick Square LMD No. 94-1, Annexation No. 2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$5,825.00	\$5,500.00
Utilities	150.00	150.00
Water	900.00	900.00
Maintenance Repairs and Contingency	5,000.00	3,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$11,875.00	\$9,550.00
Administration Costs:		
Personnel/Overhead	\$0.00	\$0.00
Consultants	264.69	255.00
Professional Fees	0.00	0.00
County Administration Fee	76.51	75.94
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$341.20	\$330.94
Total Estimated Costs	\$12,216.20	\$9,880.94
Operating Reserve Collection/(Reduction)	(4,565.28)	(2,230.02)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$7,650.92	\$7,650.92

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Chadwick Square LMD No. 94-1, Annexation No. 2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Chadwick Square LMD No. 94-1, Annexation No. 2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 38 assessable parcels within Chadwick Square LMD No. 94-1, Annexation No. 2 is residential. Therefore, the costs of the special benefits to each parcel in Chadwick Square LMD No. 94-1, Annexation No. 2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$7,650.92
Residential Parcels	38
Fiscal Year 2025/26 Assessment per Residential Parcel	\$201.34

A maximum assessment was established at the time of the formation of the Chadwick Square LMD No. 94-1, Annexation No. 2. The Fiscal Year 2003/04 initial maximum assessment was \$118.28 per residential parcel. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$168.63	\$168.62
2016/17	173.69	173.68
2017/18	178.90	178.90
2018/19	184.27	184.26
2019/20	189.80	182.00
2020/21	195.49	189.78
2021/22	201.36	195.48
2022/23	207.40	201.34
2023/24	213.62	201.34
2024/25	220.03	201.34
2025/26	226.63	201.34

The maximum assessment rate for Fiscal Year 2025/26 is \$226.63 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



32. GONSALVES ESTATES LMD NO. 94-2

Description of Boundaries

Gonsalves Estates LMD No. 94-2 is generally located north of Thomas Street and both east and west of Fishback Road. The boundaries of Gonsalves Estates LMD No. 94-2 include the parcels within the Gonsalves Estates Subdivision and Cambridge Park Estates Subdivision, and consists of 82 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, installation, operation, maintenance, servicing, and administration of landscaping and appurtenant facilities including, but not limited to: personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Improvements within Gonsalves Estates LMD No. 94-2 generally include but are not limited to: landscaping, lighting; masonry walls, irrigation and drainage systems, and other easements and public right-of-ways that provide a special benefit to parcels within Gonsalves Estates LMD No. 94-2. Specific improvement examples are turf, ground cover, shrubs, trees, irrigation and drainage systems, lighting, graffiti removal, and associated appurtenances. Services provided include all necessary services, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Gonsalves Estates LMD No. 94-2:

- Landscaping
- Turf, plants, trees, and shrubs
- Irrigation/drainage systems
- Lighting
- Masonry walls

Estimate of Costs

The following definitions describe the direct costs that are included in the Gonsalves Estates LMD No. 94-2 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (e.g. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, lighting, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Gonsalves Estates LMD No. 94-2. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Gonsalves Estates LMD No. 94-2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$22,425.00	\$20,900.00
Utilities	0.00	0.00
Water	9,350.00	9,350.00
Maintenance Repairs and Contingency	1,000.00	7,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$32,775.00	\$37,250.00
Administration Costs:		
Personnel/Overhead	\$0.00	\$0.00
Consultants	571.17	550.00
Professional Fees	0.00	0.00
County Administration Fee	246.00	246.00
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$817.17	\$796.26
Total Estimated Costs	\$33,592.17	\$38,046.26
Operating Reserve Collection/(Reduction)	(1,348.95)	(5,803.04)
Rounding Adjustment	0.00	(0.82)
Total Balance to Levy	\$32,243.22	\$32,242.40

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Gonsalves Estates LMD No. 94-2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and

operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Gonsalves Estates LMD No. 94-2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 82 assessable parcels within Gonsalves Estates LMD No. 94-2 is residential. Therefore, the costs of the special benefits to each parcel in Gonsalves Estates LMD No. 94-2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$32,243.22
Residential Parcels	82
Fiscal Year 2025/26 Assessment per Residential Parcel	\$393.21

A maximum assessment was established at the time of the formation of the Gonsalves Estates LMD No. 94-2. The Fiscal Year 1996/97 initial maximum assessment was \$170.86 per residential parcel. Beginning July 1, 1997, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0% or the percentage increase of the Consumer Price Index, whichever is the greater of the two. If the actual assessment in any succeeding fiscal year increases by no greater than the increase over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$305.37	\$305.36
2016/17	314.53	314.52
2017/18	323.97	323.96
2018/19	333.69	333.68
2019/20	343.70	343.68
2020/21	354.01	343.68
2021/22	364.63	354.00
2022/23	381.76	364.62
2023/24	412.31	393.20
2024/25	429.29	393.21
2025/26	442.17	393.21

The maximum assessment rate for Fiscal Year 2025/26 is \$442.17 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



33. DIAMOND OAKS LMD NO. 95-1

Description of Boundaries

Diamond Oaks LMD No. 95-1 is generally bounded by Southland Court to the north, Louise Avenue to the south, Almond Crest subdivision to the west, and Assessor's Parcel No. 208-080-10 to the east. The boundaries of Diamond Oaks LMD No. 95-1 include the parcels within the Diamond Oaks Development and consist of 168 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, installation, operation, maintenance, servicing, and administration of landscaping and appurtenant facilities including, but not limited to: personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Improvements within Diamond Oaks LMD No. 95-1 generally include but are not limited to: landscaping, masonry walls, irrigation systems, entry monuments, graffiti removal, and associated appurtenances within the public right-of-ways. Specific examples are ground cover, shrubs, trees, irrigation and drainage systems, graffiti removal, and associated appurtenances. Services provided include all necessary service, operations, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Diamond Oaks LMD No. 95-1:

- Landscaping along north side of Louise Avenue, approximately 1,100 linear feet
- Plants, trees, and shrubs
- Irrigation and drainage systems
- Masonry walls
- Entry sign monuments along the Diamond Oaks Development frontage

Estimate of Costs

The following definitions describe the direct costs that are included in the Diamond Oaks LMD No. 95-1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (e.g. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, entry monuments, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

ATTACHMENT 2

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Diamond Oaks LMD No. 95-1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Diamond Oaks LMD No. 95-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$9,250.00	\$8,600.00
Utilities	80.00	80.00
Water	1,500.00	1,500.00
Maintenance Repairs and Contingency	3,000.00	8,000.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$13,830.00	\$18,180.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,170.20	1,127.36
Professional Fees	0.00	0.00
County Administration Fee	190.70	189.56
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$6,316.90	\$6,432.70
Total Estimated Costs	\$20,146.90	\$24,688.92
Operating Reserve Collection/(Reduction)	(1,077.22)	(5,619.24)
Rounding Adjustment	0.00	(1.68)
Total Balance to Levy	\$19,069.68	\$19,068.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Diamond Oaks LMD No. 95-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and

operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Diamond Oaks LMD No. 95-1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 168 assessable parcels within Diamond Oaks LMD No. 95-1 is residential. Therefore, the costs of the special benefits to each parcel in Diamond Oaks LMD No. 95-1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$19,069.68
Residential Parcels	168
Fiscal Year 2025/26 Assessment per Residential Parcel	\$113.51

A maximum assessment was established at the time of the formation of the Diamond Oaks LMD No. 95-1. The Fiscal Year 1996/97 initial maximum assessment was \$65.54 per residential parcel. Beginning July 1, 1997, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0% or the percentage increase of the Consumer Price Index, whichever is the greater of the two. If the actual assessment in any succeeding fiscal year increases by no greater than the increase over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$117.13	\$102.32
2016/17	120.65	105.38
2017/18	124.27	87.30
2018/19	128.00	93.88
2019/20	131.84	103.98
2020/21	135.79	106.98
2021/22	139.87	110.20
2022/23	146.44	113.50
2023/24	158.16	113.50
2024/25	164.67	113.51
2025/26	169.61	113.51

The maximum assessment rate for Fiscal Year 2025/26 is \$169.61 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



34. DIAMOND OAKS LMD NO. 95-1, ANNEXATION NO. 1 – ALMOND CREST

Description of Boundaries

Diamond Oaks LMD No. 95-1, Annexation No. 1 is generally bounded by Southland Road approximately ¼ mile to the north, Louise Avenue to the south, Cottage Avenue to the west, and located directly west of the Diamond Oaks Development. The boundaries of Diamond Oaks LMD No. 95-1, Annexation No. 1 include Almond Crest Unit 1 and Unit 2 and consists of 172 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of landscaping and appurtenant facilities including, but not limited to, personnel, utilities such as water and electricity, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

Landscape improvements provided within Diamond Oaks LMD No. 95-1, Annexation No. 1 may include, but are not limited to: ground cover, shrubs, plants and trees, irrigation systems, graffiti removal, masonry walls, entry monuments, and associated appurtenant facilities. Services provided include all necessary service, operations, administration, and maintenance required to keep the above mentioned improvements in a healthy, vigorous, and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific areas of improvement within Diamond Oaks LMD No. 95-1, Annexation No. 1:

- Landscaping along the north side of Louise Avenue; approximately 1,100 linear feet
- Plants, trees, and shrubs
- Irrigation and drainage systems
- Masonry wall on the north side of Louise Avenue; approximately 1,100 linear feet
- Two entry sign monuments at the intersection of Louise Avenue and Pestana Avenue

Estimate of Costs

The following definitions describe the direct costs that are included in the Diamond Oaks LMD No. 95-1, Annexation No. 1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material (i.e. pipe, fertilizer, insecticides, paint, etc.), and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, irrigation and drainage systems, masonry walls, and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Water includes the furnishing of water required for the operation and maintenance of the landscaping facilities.

ATTACHMENT 2

Maintenance Repairs and Contingency include scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement, or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive improvements within Diamond Oaks LMD No. 95-1, Annexation No. 1. These items may include sound walls, entry monuments, irrigation pumps, irrigation systems (sprinkler lines, controllers, etc.), and equipment used to maintain the improvements within Diamond Oaks LMD No. 95-1, Annexation No. 1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$8,240.00	\$7,710.00
Utilities	80.00	80.00
Water	1,000.00	1,000.00
Maintenance Repairs and Contingency	1,000.00	7,500.00
Capital Improvement Replacement Fund	0.00	0.00
Subtotal Direct Costs	\$10,320.00	\$16,290.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,198.07	1,154.21
Professional Fees	0.00	0.00
County Administration Fee	180.60	179.64
Miscellaneous Expenses	0.00	0.00
Subtotal Administration Costs	\$6,334.67	\$6,525.85
Total Estimated Costs	\$16,654.67	\$22,815.85
Operating Reserve Collection/(Reduction)	1,405.33	(4,755.85)
Rounding Adjustment	0.00	0.00
Total Balance to Levy	\$18,060.00	\$18,060.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Diamond Oaks LMD No. 95-1, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the

maintenance and operation of the improvements and services that is comparable and proportionate for each parcel. Since every parcel in Diamond Oaks LMD No. 95-1, Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 172 assessable parcels within Diamond Oaks LMD No. 95-1, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Diamond Oaks LMD No. 95-1, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$18,060.00
Residential Parcels	172
Fiscal Year 2025/26 Assessment per Residential Parcel	\$105.00

A maximum assessment was established at the time of the formation of the Diamond Oaks LMD No. 95-1, Annexation No. 1. The Fiscal Year 2001/02 initial maximum assessment was \$68.82 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2015/16	\$104.09	\$99.88
2016/17	107.21	102.88
2017/18	110.43	81.40
2018/19	113.74	69.64
2019/20	117.16	97.98
2020/21	120.67	100.98
2021/22	124.29	104.02
2022/23	128.02	104.02
2023/24	131.86	105.00
2024/25	135.82	105.00
2025/26	139.89	105.00

The maximum assessment rate for Fiscal Year 2025/26 is \$139.89 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to, and is on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



35. ASSESSMENT ROLLS

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2025/26, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.