



City of Hanford

Fiscal Year 2025/2026

Consolidated Engineer's Report

Landscaping and Lighting Assessment

Districts

Incorporating Forty-three District Numbers:
90-01, 90-02, 90-03, 90-04, 91-01, 92-01, 92-02, 93-01,
93-02, 94-01, 94-02, 94-03, 97-01, 97-02, 97-03, 98-01,
98-02, 01-01, 01-02, 01-03, 01-04, 02-01, 03-01, 04-01,
04-02, 04-03, 04-04, 05-01, 05-02, 06-01, 07-02, 09-01,
09-02, 14-01, 15-01, 15-02, 16-01, 16-02, 18-01, 19-01,
19-02, 20-01, and 21-01

Intent Meeting: July 1, 2025
Public Hearing: July 15, 2025

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JUNE 2025
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ENGINEER'S REPORT AFFIDAVIT

City of Hanford Landscaping and Lighting Assessment Districts Fiscal Year 2025/2026

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

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for the forty-three (43) Landscaping and Lighting Assessment Districts in the City of Hanford for fiscal year 2025/2026, which includes each lot, parcel, and subdivision of land within District Nos. 90-01, 90-02, 90-03, 90-04, 91-01, 92-01, 92-02, 93-01, 93-02, 94-01, 94-02, 94-03, 97-01, 97-02, 97-03, 98-01, 98-02, 01-01, 01-02, 01-03, 01-04, 02-01, 03-01, 04-01, 04-02, 04-03, 04-04, 05-01, 05-02, 06-01, 07-02, 09-01, 09-02, 14-01, 15-01, 15-02, 16-01, 16-02, 18-01, 19-01, 19-02, 20-01, and 21-01, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Districts. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2025.

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

By: _____

Jim McGuire
Principal Consultant, Project Manager

By: _____

Tyrone Peter
PE # C 81888

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Introduction

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

District No.	Subdivision Name	District No.	Subdivision Name
90-01	Pinecastle Addition Units 1 - 4	90-02	Park Monterey Units 1 & 2
90-03	Mansionette Units 7 & 8	90-04	Hyde Park
91-01	Sierra Vista & New Dimensions Units 1 - 5	92-01	Portofino Unit Units 1 - 4
92-02	Cielo En Tierra Units 1 - 5	93-01	Vintage Estates
93-02	Walnut Forest Units 1 - 3	94-01	Gateway Estates
94-02	Stonecrest Units 1 - 9	94-03	Quail Run Estates Units 1 - 5
97-01	Rosewood Estates Units 1 & 2	97-02	Summer Field Addition #2
97-03	Country Crossing Units 1 - 5	98-01	Crystal Springs Units 1 - 3
98-02	Mountain View Estates Units 1 - 6	01-01	Pacific Grove Units 1 - 3 and N. Pointe Units 1 - 4
01-02	Cambridge Homes Units 1 - 3	01-03	Poppy Hills Units 1 & 2
01-04	Silver Oaks Units 1 - 5	02-01	Ashton Park Units 1 - 4
03-01	Le Parc Units 1 - 3	04-01	Sidonia Units 1 & 2 and Sidonia Estates II
04-02	Cambridge Homes/Majesty II, #2	04-03	Cambridge Homes -Majesty II - #2, Cambridge Homes Units 1 - 6, Cambridge Homes- Vineyards Units 1 - 4
04-04	Sierra Heights Units 1 & 2	05-01	Mission Park
05-02	Copper Valley	06-01	Quail Park Subdivision
07-02	South Gate Addition, Greenbrier Gardens, & Live Oak North	09-01	Victory Estates
09-02	Independence Units 1 & 2	14-01	Independence Units 3 & 4
15-01	Silver Oaks Addition III Units 1 and 2, Lennar Homes Units 1 and 2, and Lennar Homes	15-02	The Greens II
16-01	Woodside Homes	16-02	Mynderup Units 1 & 2
18-01	Bella Vista Units 1 - 4	19-01	Pacific Grove Addition II
19-02	The Enclave	20-01	Woodside Homes
21-01	San Joaquin Valley Homes		

(hereafter referred to collectively as "LLMD" and individually as "Districts") that fund, in whole or in part, the maintenance and operation of local landscaping or landscaping and lighting improvements that provide special benefits to properties within those individual Districts.

Report Content and Annual Proceedings

This Consolidated Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the Districts and the levy and collection of annual assessments related thereto for fiscal year 2025/2026. This Report generally describes the improvements and proposed assessments to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the improvements within each of the designated Districts for fiscal year 2025/2026. The annual assessments to be levied on properties within these Districts provide a source of funding to fund in whole or in part, the continued operation and maintenance of the landscaping improvements or landscaping and lighting improvements and services to be provided by the City through the LLMD that provide special benefits to the properties within each of those Districts and respective developments.

Each fiscal year, the City establishes the LLMD assessments based on an estimate of the costs to maintain, operate and service the authorized improvements within each District, as well as available revenues including assessment revenues, fund balances, general benefit contributions and any additional City contributions from available sources. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within each District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years (fund balance); revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the 1972 Act. The net annual cost to provide the improvements for each District are allocated to the benefiting properties within each District respectively based on an established method of apportionment (refer to Assessment Methodology in Part II - Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel within those Districts. Thus, each parcel is assessed proportionately for only those improvements, services, and expenses for which the parcel receives special benefit.

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

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the Districts and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the City Council will by Resolution, order the improvements to be made and confirm the levy and collection of assessments for fiscal year 2025/2026 pursuant to the 1972 Act. The assessment for each parcel as approved will be placed on the fiscal year 2025/2026 property tax roll by the Kings County Auditor/Controller and collected together and in the same manner as other property taxes for such parcels.

As required by the 1972 Act, this Engineer's Report describes the improvements to be provided, maintained, and serviced by the Districts, an estimated budget for the improvements for each District, and the proposed assessments to be levied upon each assessable lot or parcel within those Districts for fiscal year 2025/2026.

This Report consists of five (5) parts:

Part I

Plans and Specifications: This section contains a general description of the Districts, and the improvements and services that provide special benefits to the parcels within those Districts. The improvements and appurtenant facilities that provide special benefits to the properties within the Districts and for which parcels are assessed may include, but is not limited to local landscaping, neighborhood parks, basins, street lights, and related amenities as well as associated incidental expenses (City Administration expenses and County Fees), and fund balances authorized by the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. More detailed information regarding the specific plans and specifications associated with the improvements in each District may be on file in the Public Works Department and by reference are made part of this Report.

Part II

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

Part III

Estimate of Costs: Identifies the estimated annual funding costs (budgets) required for the maintenance and operation of the improvements in each of the Districts, including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act and deemed appropriate to support the improvements, even though not all costs identified in these budgets are necessarily supported fully by the current assessment revenues. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit. Ultimately, City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues.

This section also identifies and outlines an Assessment Range Formula (inflationary adjust) that has been previously approved and adopted for specified Districts (most but not all Districts), which provides for an annual adjustment to the maximum assessment rates, establishing limits on future assessments, but also providing for reasonable cost adjustments due to inflation.

Part IV

District Diagrams: This section of the Report contains diagrams showing the general location and boundaries of the Districts for fiscal year 2025/2026 which incorporate the parcels determined to receive special benefits from the improvements within each District. The lines and dimensions of each lot, parcel, and subdivision of land contained in the diagram for each District is inclusive of the parcels listed or referenced in "Part V - Assessment Roll" of this Report and the corresponding County Assessor's parcel maps for said parcels as they existed at the time this Report was prepared and shall incorporate all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Kings County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the Districts.

Part V

Assessment Rolls: The assessment amounts to be levied and collected in fiscal year 2025/2026 for each parcel is provided in the Assessment Roll, and these assessments are based on each parcel's calculated proportional special benefit as outlined in Part II - Method of Apportionment and the annual assessment rates established by the estimated budgets (refer to Part III - Estimate of Costs).

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

Part I - Plans and Specifications

The purpose of the Districts (collectively the LLMD) is to provide in part through annual assessments, funding for the ongoing installation, maintenance, operation, and servicing of local landscaping, neighborhood parks, and related appurtenant facilities and services in specified areas of the City as well as local street lighting within some Districts. The territory within each District consists of all lots or parcels of land that receive special benefits from the installation, maintenance, operation and servicing of the local public improvements and related amenities associated with the developments and Tracts within each of those Districts.

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the Districts and associated with each development incorporate various local improvements and/or street lighting and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within those developments. Improvements provided within the Districts may include but are not limited to:

- Landscaping and related facilities and amenities are located within designated street medians, parkway and streetscape side-panels, and entryways within the public rights-of-way or easements adjacent to public rights-of-way; and within public places including greenbelt areas, open spaces, and neighborhood parks within each respective District. These improvements may include, but are not limited to:
 - Various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perineal plantings;
 - Irrigation and drainage systems including but not limited to pipes, fixtures, controllers, and water and electrical meters;
 - Specified amenities such as monuments, ornamental lighting, block walls, retaining walls, or other fencing;
 - Hardscape surfaces and areas including decomposed granite, mulch, asphalt, stamped concrete, pavers, and other trail and/or path surfaces; and
 - Recreational amenities within the parks, parks/basins, trails, or greenbelts that may include benches, play structures, picnic or other recreational facilities, signage, and related appurtenances.

The maintenance of these improvements may include, but is not limited to the scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement; installation, replacement, and rehabilitation of the landscaping; repair or replacement of irrigation or drainage systems; and repair or replacement of hardscape improvements and recreational amenities.

- Street lighting improvements located in the public rights-of-way within and on the perimeter of the developments associated with specific Districts and the parcels and developments therein. Street lighting improvements include energy costs and maintenance of the lighting facilities including, but not limited to the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and related equipment and materials.

The work to be performed within each respective District may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements, as well as incidental expenses. The City Public Works Department shall authorize and schedule such maintenance and servicing as needed and based on available funding.

Specific District Improvements and Services

As previously noted, there are forty-three (43) designated Districts within the City for which assessments are proposed to be levied and collected to maintain, operate and service the improvements within those Districts for fiscal year 2025/2026. The boundaries of each District are established on the basis of the location, extent and types of improvements being maintained and the proximity and direct benefit those specific improvements provide to the immediately surrounding developments, planned developments, and parcels. In addition, the nexus and observation that the developments and/or planned development of the properties within each District clearly required or otherwise facilitated the installation of the improvements to be maintained and that such improvements (both landscaping and lighting) would otherwise not be necessary if not for the development of those properties. Therefore, the benefits to the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within each respective District are clearly particular and distinct (special benefits).

Landscape Service Levels

As part of the ongoing maintenance and servicing of the landscape improvements associated with each District, the City has established various maintenance frequency referred to as Service Levels. These Service Levels provide general guidelines for how often the landscape improvement areas are serviced based on overall maintenance needs and/or available assessment funding. For most Districts, the various landscape improvements or improvement areas within a District are maintained at the same level of service, but in some Districts two or more Service Levels may be applicable based on the nature and/or location of the improvements. At present, the City has established six (6) Service Levels summarized as follows:

- **Service Level A** – Landscape improvements are serviced every week;
- **Service Level B** – Landscape improvements are serviced every week (March through October) and every two weeks (November through February);
- **Service Level C** – Landscape improvements are serviced every two weeks;
- **Service Level D** – Landscape improvements are serviced every two weeks (March through October) and every four weeks (November through February);
- **Service Level E** – Landscape improvements are serviced once every month; and
- **Service Level F** – Landscape improvements are serviced six times per year.

For fiscal year 2025/2026 it is anticipated that each of the improvement areas being maintained within the LLMD will be maintained at either Service Level A, B, C, D, E, or F.

District Improvements

The following is a brief summary and description of the improvements to be maintained within each District for fiscal year 2025/2026.

District 90-01: Pinecastle Addition Units 1 through 4

The parcels assessed in this District (totaling 352 lots) include, but are not limited to Tracts 606, 606-2, 606-3, and 606-4. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 67,750 square feet of designated landscape improvement area. These improvements are maintained at Service Level A, including the 11,532 square feet associated with the park/basin area.

District 90-02: Park Monterey Units 1 and 2

The parcels assessed in this District (totaling 53 lots) include but are not limited to Tracts 610 and 657. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 8,625 square feet of designated landscape improvement area. These improvements are maintained at Service Level D.

District 90-03: Mansionette Units 7 and 8

The parcels assessed in this District (totaling 84 lots) include but are not limited to Tracts 596 and 596-2. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 16,425 square feet of designated landscape improvement area. These improvements are maintained at Service Level F.

District 90-04: Hyde Park

The parcels assessed in this District (totaling 14 lots) include but are not limited to Tract 619. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 1,425 square feet of designated landscape improvement area. These improvements are maintained at Service Level B.

District 91-01: Sierra Vista and New Dimensions Units 1 through 5

The parcels assessed in this District (totaling 285 lots) include, but are not limited to Tracts 641, 703, 703-2, 713-3, 713-4, and 713-5. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 12,974 square feet of designated landscape improvement area. These improvements are maintained at Service Level E.

District 92-01: Portofino Unit Units 1 through 4

The parcels assessed in this District (totaling 78 lots) include, but are not limited to Tracts 607, 607-2, 607-3, and 607-4. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 19,167 square feet of designated landscape improvement area. These improvements are maintained at Service Level E.

District 92-02: Cielo en Tierra Units 1 through 5

The parcels assessed in this District (totaling 98 lots) include, but are not limited to Tracts 652, 652-2, 652-3, 652-4, and 652-5. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 11,735 square feet of designated landscape improvement area. These improvements are maintained at Service Level D.

District 93-01: Vintage Estates

The parcels assessed in this District (totaling 29 lots) include but are not limited to Tract 634. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 10,346 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the six (6) street lights identified within the District boundaries.

District 93-02: Walnut Forest Units 1 through 3

The parcels assessed in this District (totaling 169 lots) include, but are not limited to Tracts 673, 673-2, and 673-3. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 15,637 square feet of designated landscape improvement area. These improvements are maintained at Service Level C, including the 3,537 square feet associated with slough frontage.

District 94-01: Gateway Estates

The parcels assessed in this District (totaling 114 lots) include but are not limited to Tract 712. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 8,185 square feet of designated landscape improvement area. These improvements are maintained at Service Level F, including the 5,460 square feet associated with the basin area.

District 94-02: Stonecrest Units 1 through 9

The parcels assessed in this District (totaling 654 lots) include, but are not limited to Tracts 708, 708-2, 727-3, 727-4, 727-5, 727-6, 727-7, 727-8, and 727-9. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 173,903 square feet of designated landscape improvement area. These improvements are maintained at Service Level D for the 51,578 square feet of railroad frontage, Service Level B for 14,765 square feet of the total maintained landscape area, and Service Level A for the remaining 107,560 square feet of landscaping including the 54,450 square feet of basin area.

District 94-03: Quail Run Estates Units 1 through 5

The parcels assessed in this District (totaling 272 lots) include, but are not limited to Tracts 696, 696-2, 696-3, 696-4, and 696-5. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 111,188 square feet of designated landscape improvement area. These improvements are maintained at Service Level F for the 20,583 square feet frontage, Service Level C for 26,952 square feet of park area, and services will discontinue for the remaining 63,653 square feet of basin area.

District 97-01: Rosewood Estates Units 1 and 2

The parcels assessed in this District (totaling 44 lots) include but are not limited to Tracts 711 and 711-2. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 6,300 square feet of designated landscape improvement area. These improvements are maintained at Service Level D.

District 97-02: Summer Field Addition #2

The parcels assessed in this District (totaling 30 lots) include but are not limited to Tract 742. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 4,650 square feet of designated landscape improvement area. These improvements are maintained at Service Level F.

District 97-03: Country Crossing Units 1 through 5

The parcels assessed in this District (totaling 251 lots) include, but are not limited to Tracts 743, 743-2, 743-3, 772-4, and 772-5. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 46,415 square feet of designated landscape improvement area. These improvements are maintained at Service Level E.

District 98-01: Crystal Springs Units 1 through 3

The parcels assessed in this District (totaling 126 lots) include, but are not limited to Tracts 747, 747-2, and 747-3. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 14,435 square feet of designated landscape improvement area. These improvements are maintained at Service Level E.

District 98-02: Mountain View Estates Units 1 through 6

The parcels assessed in this District (totaling 162 lots) include, but are not limited to Tracts 759, 759-2, 759-3, 759-4, 759-5, and 759-6. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 30,991 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 01-01: Pacific Grove Units 1 through 3 and N. Pointe Units 1 through 4

The parcels assessed in this District (totaling 148 lots) include, but are not limited to Tracts 680, 777-2, 778-3, and 778-4. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 12,152 square feet of designated landscape improvement area. These improvements are maintained at Service Level A including the 3,530 square feet associated with the basin area.

District 01-02: Cambridge Homes Units 1 through 3

The parcels assessed in this District (totaling 198 lots) include, but are not limited to Tracts 770, 770-2, and 770-3. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 35,222 square feet of designated landscape improvement area. These improvements are maintained at Service Level D for the 22,790 square feet of railroad frontage and Service Level A for the remaining 12,432 square feet of landscaping.

District 01-03: Poppy Hills Units 1 and 2

The parcels assessed in this District (totaling 86 lots) include but are not limited to Tracts 771 and 796-2. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 11,782 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 01-04: Silver Oaks Units 1 through 5

The parcels assessed in this District (totaling 489 lots) include, but are not limited to Tracts 769, 769-2, 769-3, 769-4, and 769-5. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 95,556 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 02-01: Ashton Park Units 1 through 4

The parcels assessed in this District (totaling 182 lots) include, but are not limited to Tracts 776, 776-2, 776-3, and 776-4. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 63,922 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 03-01: Le Parc Units 1 through 3

The parcels assessed in this District (totaling 128 lots) include, but are not limited to Tracts 788, 788-2, and 788-3. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 30,628 square feet of designated landscape improvement area. These improvements are maintained at Service Level A including the 21,858 square feet associated with the railroad frontage.

District 04-01: Sidonia Units 1 and 2 and Sidonia Estates II

The parcels assessed in this District (totaling 233 lots) include but are not limited to Tracts 810 and 810-2. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 21,533 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 04-02: Cambridge Homes/Majesty II

The parcels assessed in this District (totaling 75 lots) include but are not limited to Tracts 799 and 830. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 63,824 square feet of designated landscape improvement area. These improvements are maintained at Service Level A including the 8,440 square feet associated with the basin area. The assessments for this District also fund in whole or in part, the eleven (11) street lights identified within the District boundaries.

District 04-03: Cambridge Homes - Majesty II, Cambridge Homes Units 1 through 6, Cambridge Homes - Vineyards Units 1 through 4

The parcels assessed in this District (totaling 424 lots) include, but are not limited to Tracts 795, 795-2, 799, 825-3, 826-4, 826-5, and 830. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 167,767 square feet of designated landscape improvement area. These improvements are maintained at Service Level B including the 19,929 square feet associated with the railroad frontage and the 77,548 square feet associated with the park area. The assessments for this District also fund in whole or in part, the sixty-three (63) street lights identified within the District boundaries.

District 04-04: Sierra Heights Units 1 and 2

The parcels assessed in this District (totaling 16 lots) include but are not limited to Tracts 802 and 803. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 15,237 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 05-01: Mission Park

The parcels assessed in this District (totaling 40 lots) include but are not limited to Tract 812. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 4,930 square feet of designated landscape improvement area. These improvements are maintained at Service Level A including the 2,537 square feet associated with the basin area.

District 05-02: Copper Valley

The parcels assessed in this District (totaling 150 lots) include but are not limited to Tract 835. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 44,126 square feet of designated landscape improvement area. These improvements are maintained at Service Level A.

District 06-01: Quail Park Subdivision

The parcels assessed in this District (totaling 144 lots) include but are not limited to Tract 794. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 148,501 square feet of designated landscape improvement area. These improvements are maintained at Service Level B for the park area (95,551 square feet) and Service Level D for the 52,950 square feet of railroad frontage. The assessments for this District also fund, in whole or in part, the twenty-four (24) street lights identified within the District boundaries.

District 07-02: South Gate Addition, Greenbrier Gardens, and Live Oak North

The parcels assessed in this District (totaling 129 lots) include, but are not limited to Tracts 811, 876, and 902. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 29,440 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund in whole or in part, the thirteen (13) street lights identified within the District boundaries.

District 09-01: Victory Estates

The parcels assessed in this District (totaling 14 lots) include but are not limited to Tract 877. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 7,077 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the two (2) street lights identified within the District boundaries.

District 09-02: Independence Units 1 and 2

The parcels assessed in this District (totaling 121 lots) include but are not limited to Tract 843. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 56,252 square feet of designated landscape improvement area. These improvements are maintained at Service Level B including the 20,558 square feet of park area. The assessments for this District also fund, in whole or in part, the eighteen (18) street lights identified within the District boundaries.

District 14-01: Independence Units 3 and 4

The parcels assessed in this District (totaling 175 lots) include but are not limited to Tract 843. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 76,555 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the twenty-nine (29) street lights identified within the District boundaries.

District 15-01: Silver Oaks Addition III Units 1 and 2, Lennar Homes Units 1 and 2, and Lennar Homes

The parcels assessed in this District (totaling 468 lots) include, but are not limited to Tracts 887, 887-2, 922, and 927. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 412,396 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund in whole or in part, the ninety-four (94) street lights identified within the District boundaries.

District 15-02: The Greens II

The parcels assessed in this District (totaling 34 lots) include but are not limited to Tract 823. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 16,416 square feet of designated landscape improvement area. These improvements are maintained at Service Level B. The assessments for this District also fund, in whole or in part, the eight (8) street lights identified within the District boundaries.

District 16-01: Woodside Homes

The parcels assessed in this District (totaling 60 lots) include but are not limited to Tract 917. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 25,206 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the nineteen (19) street lights identified within the District boundaries.

District 16-02: Mynderup Units 1 and 2

The parcels assessed in this District (totaling 113 lots) include but are not limited to Tracts 914 and 914-2. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 31,363 square feet of designated landscape improvement area. These improvements are maintained at Service Level B. The assessments for this District also fund in whole or in part, the sixteen (16) street lights identified within the District boundaries.

District 18-01: Bella Vista Units 1 through 4

The parcels assessed in this District (totaling 267 lots) include but are not limited to Tracts 918 and 919. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 185,001 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund in whole or in part, the fifty-four (54) street lights identified within the District boundaries.

District 19-01: Pacific Grove Addition II

The parcels assessed in this District (totaling 22 lots) include but are not limited to Tract 916. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 13,128 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the eight (8) street lights identified within the District boundaries.

District 19-02: The Enclave

The parcels assessed in this District (totaling 66 lots) include but are not limited to Tract 915. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 16,466 square feet of designated landscape improvement area. These improvements, when completed, will be maintained at Service Level A.

District 20-01: Woodside Homes

The parcels assessed in this District (totaling 81 lots) include but are not limited to Tract 929. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 143,413 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the twenty-four (24) street lights identified within the District boundaries.

District 21-01: San Joaquin Valley Homes

The parcels assessed in this District (totaling 52 lots) include but are not limited to Tract 928. The properties within this District proportionately share and receive special benefit from the maintenance, servicing, and operation of an estimated 134,540 square feet of designated landscape improvement area. These improvements are maintained at Service Level A. The assessments for this District also fund, in whole or in part, the twenty-three (23) street lights identified within the District boundaries.

Part II - Method of Apportionment

Legislative Requirements for Assessments

The estimated costs to provide the proposed improvements for fiscal year 2025/2026 have been identified and allocated to properties within the Districts based on special benefit, consistent with the requirements of the 1972 Act and the assessment provisions of Proposition 218 (being contained in Article XIII D of the California Constitution). The improvements provided by these Districts and for which properties are assessed include local parks, basins, landscaping, and lighting improvements, as well as related amenities. The formulas used for calculating assessments within the designated Districts herein reflect the composition of parcels and the improvements and services to be provided and fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

Provisions of the 1972 Act

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

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

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

Provisions of the California Constitution

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

Article XIII D Section 2d defines District as follows:

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

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

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

Article XIII D Section 4a defines Proportional Special Benefit assessments as follows:

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

Benefit Analysis

Special Benefits

Landscaping Special Benefit

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

Street Lighting Special Benefit

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

In addition, the street lights for which properties within the Districts may be assessed, are consistent with the City's typical intensity and spacing standards for areas zoned for residential development and each parcel to be assessed is served directly by the system of street lights providing appropriate lighting within these respective development areas. Furthermore, the cost of maintaining and operating each light is substantially the same, regardless of its location within the District. Consequently, we conclude that each parcel to be assessed for street lighting receives substantially similar benefit from the street light improvements and the only notable distinctions in proportional special benefit to each parcel is related to the specific quantity of lights associated with each District.

General Benefit

Landscaping General Benefit

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

In the absence of a special funding district, the City would typically provide only limited (as needed) tree management, weed abatement, rodent control, and erosion control services for the landscape areas currently maintained within each District. This baseline level of service would typically provide for periodic servicing of the improvement areas on an as-needed basis, but typically not more than twice annually. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from erosion or fire hazards but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance provided in the various Districts. For most agencies, the cost to provide this baseline level of service for mostly flat or moderately-sloped street landscaped areas (landscaping within the street right-of way) is less than \$560 per acre (approximately \$0.01285 per square foot) including medians, parkway and streetscape side panels; less than \$448 per acre (approximately \$0.01028 per square foot) for non-street public areas such as parks, park/basins, greenbelts, and trail areas; and less than \$224 per acre (approximately \$0.00514 per square foot) for natural open space areas or other limited access areas such as enclosed basin areas. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific Districts. The cost of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefit from landscape maintenance services. Therefore, for mostly flat or moderately-sloped street landscaped areas a rate of \$0.01349 per square foot ($\$0.01285 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements; for non-street public areas a rate of \$0.01079 per square foot ($\$0.01028 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements; and for non-street public areas a rate of \$0.00540 per square foot ($\$0.00514 + 5\%$) is applied to calculate the general benefit costs for the assessed improvements. Collectively these baseline general benefit costs are funded by the City and excluded from the potential assessment funding and are shown in the District budgets (Part III of this Report) as "General Benefit."

Street Lighting General Benefit

For fiscal year 2025/2026, not all Districts are assessed for street light improvements. While potentially, some street lights associated with a given District, may be located at the entryway or on the perimeter of the development(s) within the District and may arguably provide some illumination that extends beyond the boundaries of the developments and parcels being assessed, and may indirectly enhance the safety of members of the public unassociated with the assessed parcels (illuminating traffic lanes and/or parking on those perimeter streets), such benefits are considered an indirect consequence of the special benefits to properties within the Districts. Furthermore, if the properties within the Districts were not developed, any street lights that may be located at the entryways or on the perimeter of the developments would not have been installed. Clearly these street lights exist solely because of the development of assessed parcels, and the primary purpose of these lights is to provide illumination to access the assessed parcels, therefore we conclude that the cost of providing the street lights within the existing Districts are entirely a special benefit to the properties being assessed in each District and there is no quantifiable general benefit to properties outside the Districts or the public at large.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's proportionate special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is commonly utilized for assessment districts formed under the 1972 Act, as the benefit to each parcel from the improvements may be apportioned as a function of comparable property characteristics which utilizes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel either at that base unit or as a multiple (or a fraction) of that basic unit. In accordance with the provisions of the California Constitution and the 1972 Act, the proportionate special benefit derived by each identified parcel within the various Districts shall be determined in relationship to the entirety of the cost to maintain, operate and service the improvements within each District. Consistent with the method of apportionment established at the formation of each District, it has been determined that the developments and/or planned development of the properties within each District required or facilitated the installation of the improvements to be funded in whole or in part by the District assessments, and that such improvements (both landscaping and lighting) would otherwise not be necessary and those improvements benefit each lot/parcel equally. Therefore, collectively the particular and distinct benefits to each lot/parcel within each respective District are equally shared and one hundred percent (100%) of the fiscal year 2025/2026 special benefit expenses is proportionately and equally allocated and shared by each development lot and each of these parcels/lots are assigned one (1.0) EBU, excluding parcels or lots that may be part of the improvement areas being maintained.

Calculation of Assessments

An assessment amount per Lot or Equivalent Benefit Unit (EBU) in each District is calculated in the following manner.

Taking the "Total Annual Expenses" (Total Budgeted Costs) and subtracting the "General Benefit" (Expenses Funded by the City), to establish the "Special Benefit Expenses;"

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

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

- "Reserve Fund Collection or (Transfer)" represents an amount being collected and added to the Reserve Fund or available existing Reserve Funds being applied ("Transferred") to pay a portion of the Special Benefit Expenses for the fiscal year.
- "City Loan and/or Service Reductions" represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses") and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two. If the City provides an additional City Contribution to support the operation and maintenance for a given fiscal year, that contribution is carried forward as a deficit applied to the Beginning Fund Balance in the next fiscal year.

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

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

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

$$\text{Balance to Levy} / \text{Total Lots(EBUs)} = \text{Assessment Rate (for the fiscal year)}$$

$$\text{Assessment Rate} \times \text{Parcel's EBU} = \text{Parcel Assessment Amount}$$

Part III - Estimate of Costs

Annual Inflationary Adjustment (Assessment Range Formula)

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

Currently, the maximum assessment rates identified in this Report for Districts 90-01, 90-02, 90-03, 90-04, 91-01, 92-01, 92-02, 93-01, 94-01, 94-02, 94-03, 97-01, 97-02, 97-03, 98-01, and 98-02 are fixed maximum assessment rates that do not include any inflationary adjustment.

However, either at the time of formation or in a subsequent proceeding the maximum assessments for Districts 93-02, 01-01, 01-02, 01-03, 01-04, 02-01, 03-01, 04-01, 04-02, 04-03, 04-04, 05-01, 05-02, 06-01, 07-02, 09-01, 09-02, 14-01, 15-01, 15-02, 16-01, 16-02, 18-01, 19-01, 19-02, 20-01, and 21-01 were balloted for a new or increased assessments that include an inflationary adjustment (assessment range formula).

As previously adopted and approved by the City Council for the Districts with an inflationary adjustment, each fiscal year the maximum assessment rate established for the improvements in the previous fiscal year for each District may be adjusted by the percentage increase in the Local Consumer Price Index (CPI). The Consumer Price Index used for the inflationary adjustment shall be for Urban Wage Earners and Clerical Workers, San Francisco-Oakland-San Jose Area, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

January 1, of each calendar year (“Adjustment Date”), the City shall identify the percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year as of the Adjustment Date (typically December to December). This percentage difference shall then establish the range of increase to the maximum assessment rates allowed. If the percentage change in the CPI is negative, the maximum assessment rates shall not be adjusted from the previous fiscal year (unchanged). Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Bureau of Labor Statistics will be the sole judge of the comparability of successive indexes, but if the Bureau of Labor Statistics fail to supply indexes it deems comparable or if no succeeding index is published, the City shall determine an appropriate published price index as approved by the City Council for determining fluctuations in the cost of living.

The annual change in CPI from December 2023 to December 2024 as reported by the U.S. Bureau of Labor Statistics was 2.1 percent. Therefore, the maximum assessment rates for fiscal year 2024/2025 will be increased by 2.1 percent for fiscal year 2025/2026 in those Districts with a previously approved inflationary adjustment including, Districts 93-02, 01-01, 01-02, 01-03, 01-04, 02-01, 03-01, 04-01, 04-02, 04-03, 04-04, 05-01, 05-02, 06-01, 07-02, 09-01, 09-02, 14-01, 15-01, 15-02, 16-01, 16-02, 18-01, 19-01, 19-02, 20-01, and 21-01.

This assessment range formula or inflationary adjustment provides for the District maximum assessment rate applicable for the prior fiscal year to be increased each subsequent fiscal year which is consistent with the California Constitution and the above-referenced Government Code sections.

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

Annual District Budgets

The following budget pages outline the estimated costs to maintain and service the various landscaping and lighting improvements described in this Report for fiscal year 2025/2026.

The budgeted expenses outlined on the following pages for each District reflect the estimated annual expenses required to support and maintain the improvements to be provided within those Districts for fiscal year 2025/2026. The Total Annual Expenses minus the General Benefit Expenses (expenses not assessed and identified as the City's financial obligation to support the improvements) plus any Reserve Fund Collection result in the amount of funding the property owners should reasonably be assessed to fully fund their proportional special benefit from those improvements. Negative Funding Adjustments (Reserve Fund Transfers or City Loan and/or Service Reductions) represent additional funding that is required from either the existing Reserve Funds or from the City to fully support the maintenance and servicing of the improvements.

Budgets for Fund Numbers 0240 through 0261 (Districts 90-01 through 02-01)

Fund No.	District No.	Direct Maintenance Expenses	Incidental Expenses (Admin.)	Total Annual Expenses	General Benefit	Special Benefit Expenses	Reserve Fund Collection or (Transfer)	City Loan and/or Service Reductions	Balance to Levy	EBUs	FY 2025/2026 Assessment Rate	Maximum Assessment Rate	Beginning Fund Balance	Fund Balance Additions or Deficits	Estimated Ending Fund Balance
0240	90-01	\$ 44,906	\$ 4,354	\$ 49,260	\$ (883)	\$ 48,377	\$ 725	\$ -	\$ 49,102	352	\$139.50	\$139.50	\$ 49,268	\$ 725	\$ 49,993
0241	90-02	\$ 3,988	\$ 548	\$ 4,536	\$ (116)	\$ 4,420	\$ (74)	\$ -	\$ 4,346	53	\$82.00	\$82.00	\$ 6,459	\$ (74)	\$ 6,385
0242	90-03	\$ 3,136	\$ 933	\$ 4,069	\$ (222)	\$ 3,847	\$ 277	\$ -	\$ 4,125	84	\$49.10	\$49.10	\$ (1,680)	\$ 277	\$ (1,403)
0243	90-04	\$ 727	\$ 131	\$ 858	\$ (19)	\$ 839	\$ 33	\$ -	\$ 872	14	\$62.30	\$62.30	\$ (156)	\$ 33	\$ (122)
0244	91-01	\$ 3,361	\$ 1,589	\$ 4,950	\$ (142)	\$ 4,808	\$ 408	\$ -	\$ 5,216	285	\$18.30	\$18.30	\$ (762)	\$ 408	\$ (355)
0245	92-01	\$ 2,961	\$ 1,006	\$ 3,967	\$ (259)	\$ 3,708	\$ 254	\$ -	\$ 3,963	78	\$50.80	\$50.80	\$ (6,030)	\$ 254	\$ (5,775)
0246	92-02	\$ 1,969	\$ 821	\$ 2,790	\$ (158)	\$ 2,632	\$ 181	\$ -	\$ 2,813	98	\$28.70	\$28.70	\$ (1,480)	\$ 181	\$ (1,299)
0247	93-01	\$ 4,046	\$ 728	\$ 4,774	\$ (140)	\$ 4,634	\$ (174)	\$ -	\$ 4,460	29	\$153.80	\$153.80	\$ 8,469	\$ (174)	\$ 8,294
0248	93-02	\$ 6,479	\$ 1,312	\$ 7,791	\$ (201)	\$ 7,590	\$ 762	\$ -	\$ 8,352	169	\$49.42	\$49.43	\$ (3,235)	\$ 762	\$ (2,473)
0249	94-01	\$ 2,102	\$ 824	\$ 2,926	\$ (66)	\$ 2,860	\$ 115	\$ -	\$ 2,975	114	\$26.10	\$26.10	\$ (11,239)	\$ 115	\$ (11,124)
0250	94-02	\$ 41,133	\$ 5,164	\$ 46,297	\$ (1,488)	\$ 44,809	\$ 1,174	\$ -	\$ 45,983	541	\$85.00	\$85.00	\$ (12,546)	\$ 1,174	\$ (11,372)
0251	94-03	\$ 13,066	\$ 2,902	\$ 15,968	\$ (1,255)	\$ 14,713	\$ 1,336	\$ -	\$ 16,048	272	\$59.00	\$59.00	\$ (36,009)	\$ 1,336	\$ (34,673)
0252	97-01	\$ 1,760	\$ 402	\$ 2,162	\$ (85)	\$ 2,077	\$ 180	\$ -	\$ 2,257	44	\$51.30	\$51.30	\$ 682	\$ 180	\$ 862
0253	97-02	\$ 986	\$ 296	\$ 1,282	\$ (63)	\$ 1,219	\$ 62	\$ -	\$ 1,281	30	\$42.70	\$42.70	\$ (1,758)	\$ 62	\$ (1,696)
0254	97-03	\$ 12,750	\$ 2,831	\$ 15,581	\$ (626)	\$ 14,955	\$ 720	\$ -	\$ 15,675	250	\$62.70	\$62.70	\$ (18,917)	\$ 720	\$ (18,197)
0255	98-01	\$ 3,653	\$ 1,085	\$ 4,738	\$ (195)	\$ 4,543	\$ 244	\$ -	\$ 4,788	126	\$38.00	\$38.00	\$ (6,641)	\$ 244	\$ (6,396)
0256	98-02	\$ 12,938	\$ 1,830	\$ 14,768	\$ (418)	\$ 14,350	\$ 68	\$ -	\$ 14,418	162	\$89.00	\$89.00	\$ 20,908	\$ 68	\$ 20,976
0257	01-01	\$ 5,334	\$ 1,056	\$ 6,390	\$ (135)	\$ 6,255	\$ -	\$ -	\$ 6,255	148	\$42.26	\$50.33	\$ 17,667	\$ -	\$ 17,667
0258	01-02	\$ 7,184	\$ 2,062	\$ 9,246	\$ (291)	\$ 8,955	\$ 955	\$ -	\$ 9,910	199	\$49.80	\$49.81	\$ 2,825	\$ 955	\$ 3,781
0259	01-03	\$ 4,269	\$ 769	\$ 5,038	\$ (159)	\$ 4,879	\$ (1,113)	\$ -	\$ 3,766	86	\$43.78	\$70.53	\$ 21,336	\$ (1,113)	\$ 20,223
0260	01-04	\$ 30,425	\$ 5,541	\$ 35,966	\$ (1,289)	\$ 34,677	\$ 3,780	\$ -	\$ 38,457	489	\$78.64	\$78.65	\$ 16,916	\$ 3,780	\$ 20,696
0261	02-01	\$ 19,385	\$ 3,106	\$ 22,491	\$ (862)	\$ 21,629	\$ 2,231	\$ -	\$ 23,860	182	\$131.10	\$131.11	\$ 10,817	\$ 2,231	\$ 13,049

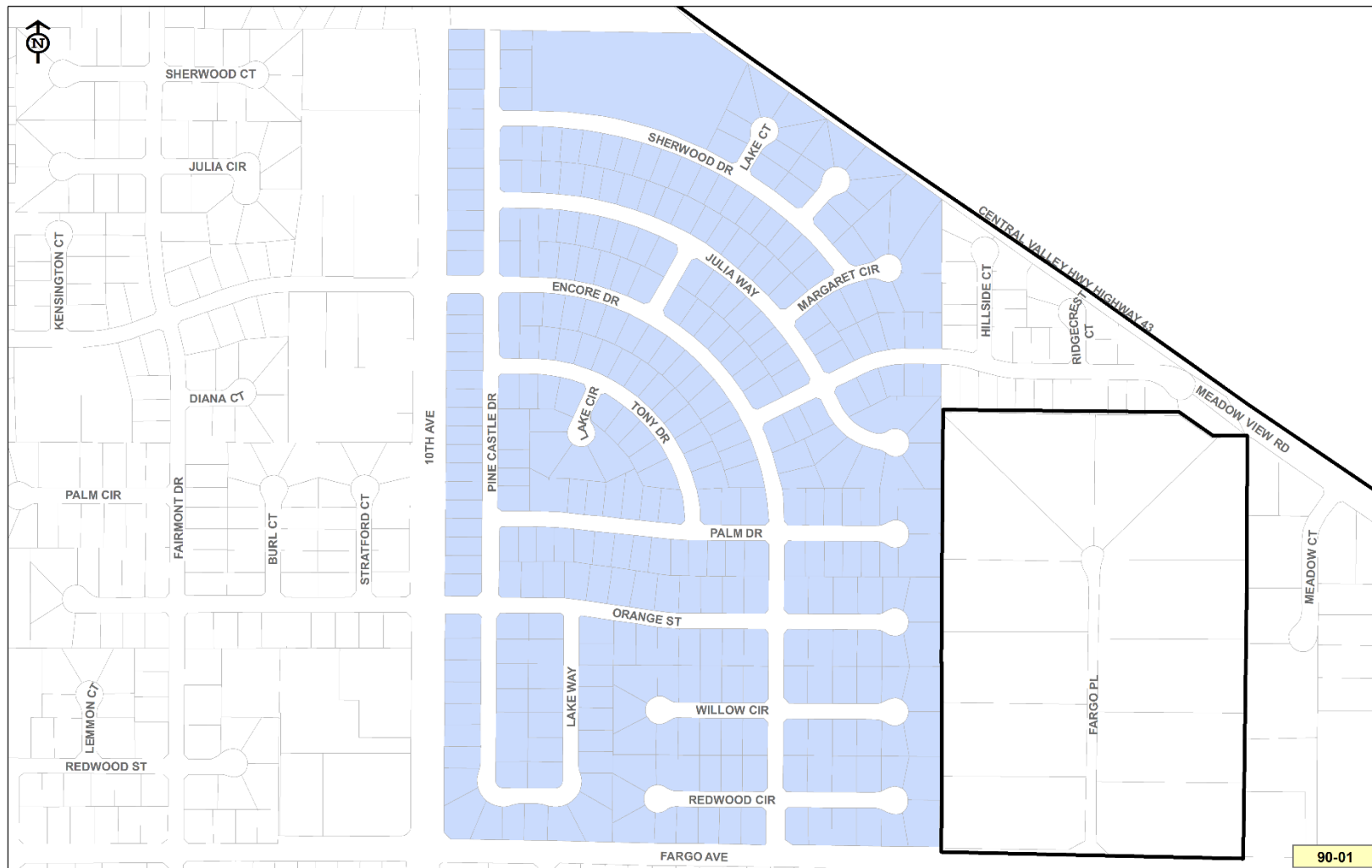
Budgets for Fund Numbers 0262 through 0282 (Districts 03-01 through 21-01)

Fund No.	District No.	Direct Maintenance Expenses	Incidental Expenses (Admin.)	Total Annual Expenses	General Benefit	Special Benefit Expenses	Reserve Fund Collection or (Transfer)	City Loan and/or Service Reductions	Balance to Levy	EBUs	FY 2025/2026 Assessment Rate	Maximum Assessment Rate	Beginning Fund Balance	Fund Balance Additions or Deficits	Estimated Ending Fund Balance
0262	03-01	\$ 7,877	\$ 1,631	\$ 9,508	\$ (236)	\$ 9,272	\$ (637)	\$ -	\$ 8,634	128	\$67.44	\$85.23	\$ 34,313	\$ (637)	\$ 33,676
0263	04-01	\$ 8,023	\$ 1,765	\$ 9,788	\$ (290)	\$ 9,498	\$ (1,272)	\$ -	\$ 8,225	233	\$35.30	\$48.63	\$ 53,905	\$ (1,272)	\$ 52,633
0264	04-02	\$ 17,575	\$ 2,733	\$ 20,308	\$ (793)	\$ 19,515	\$ -	\$ -	\$ 19,515	75	\$260.20	\$275.34	\$ 40,073	\$ -	\$ 40,073
0265	04-03	\$ 60,307	\$ 5,838	\$ 66,145	\$ (1,893)	\$ 64,252	\$ 5,763	\$ -	\$ 70,015	445	\$157.34	\$157.34	\$ 59,207	\$ 5,763	\$ 64,970
0266	04-04	\$ 8,890	\$ 758	\$ 9,648	\$ (206)	\$ 9,442	\$ -	\$ -	\$ 9,442	20	\$472.12	\$550.67	\$ 25,038	\$ -	\$ 25,038
0267	05-01	\$ 4,605	\$ 383	\$ 4,988	\$ (46)	\$ 4,942	\$ -	\$ -	\$ 4,942	38	\$130.04	\$146.38	\$ 16,836	\$ -	\$ 16,836
0268	05-02	\$ 13,904	\$ 2,237	\$ 16,141	\$ (595)	\$ 15,546	\$ -	\$ -	\$ 15,546	150	\$103.64	\$124.55	\$ 29,836	\$ -	\$ 29,836
0269	06-01	\$ 27,471	\$ 3,935	\$ 31,406	\$ (1,317)	\$ 30,089	\$ 3,025	\$ -	\$ 33,115	144	\$229.96	\$229.98	\$ (2,591)	\$ 3,025	\$ 435
0272	07-02	\$ 15,866	\$ 1,713	\$ 17,579	\$ (397)	\$ 17,182	\$ (4,876)	\$ -	\$ 12,306	265	\$46.44	\$157.34	\$ 66,476	\$ (4,876)	\$ 61,600
0270	09-01	\$ 3,152	\$ 323	\$ 3,475	\$ (95)	\$ 3,380	\$ (618)	\$ -	\$ 2,761	14	\$197.24	\$295.01	\$ 13,751	\$ (618)	\$ 13,133
0271	09-02	\$ 22,649	\$ 2,678	\$ 25,327	\$ (703)	\$ 24,624	\$ 666	\$ -	\$ 25,289	121	\$209.00	\$229.45	\$ 46,203	\$ 666	\$ 46,869
0273	14-01	\$ 35,678	\$ 5,308	\$ 40,986	\$ (1,033)	\$ 39,953	\$ -	\$ -	\$ 39,953	175	\$228.30	\$270.27	\$ 73,328	\$ -	\$ 73,328
0274	15-01	\$ 210,412	\$ 7,613	\$ 218,025	\$ (5,563)	\$ 212,462	\$ -	\$ -	\$ 212,462	467	\$454.94	\$513.39	\$ 402,074	\$ -	\$ 402,074
0275	15-02	\$ 7,506	\$ 838	\$ 8,344	\$ (221)	\$ 8,123	\$ 671	\$ -	\$ 8,794	34	\$258.64	\$258.65	\$ 7,821	\$ 671	\$ 8,492
0276	16-01	\$ 10,853	\$ 948	\$ 11,801	\$ (340)	\$ 11,461	\$ 1,217	\$ -	\$ 12,678	54	\$234.78	\$234.78	\$ 8,574	\$ 1,217	\$ 9,792
0277	16-02	\$ 17,342	\$ 2,654	\$ 19,996	\$ (423)	\$ 19,573	\$ -	\$ -	\$ 19,573	113	\$173.20	\$177.16	\$ 32,881	\$ -	\$ 32,881
0278	18-01	\$ 116,993	\$ 14,653	\$ 131,646	\$ (2,496)	\$ 129,150	\$ 16,012	\$ -	\$ 145,162	267	\$543.68	\$543.69	\$ 156,974	\$ 16,012	\$ 172,986
0279	19-01	\$ 11,606	\$ 599	\$ 12,205	\$ (177)	\$ 12,028	\$ -	\$ -	\$ 12,028	22	\$546.72	\$593.83	\$ 24,024	\$ -	\$ 24,024
0280	19-02	\$ 11,543	\$ 100	\$ 11,643	\$ (222)	\$ 11,421	\$ -	\$ -	\$ 11,421	66	\$173.04	\$491.68	\$ 22,235	\$ -	\$ 22,235
0281	20-01	\$ 51,368	\$ 6,588	\$ 57,956	\$ (1,935)	\$ 56,021	\$ -	\$ -	\$ 56,021	158	\$354.56	\$723.28	\$ 134,158	\$ -	\$ 134,158
0282	21-01	\$ 48,780	\$ 5,035	\$ 53,815	\$ (1,815)	\$ 52,000	\$ -	\$ -	\$ 52,000	280	\$185.70	\$1,155.30	\$ 133,898	\$ -	\$ 133,898
District Totals		\$ 938,958	\$ 107,620	\$ 1,046,578	\$ (29,869)	\$ 1,016,709	\$ 32,096	\$ -	\$ 1,048,805	7,074			\$ 1,433,910	\$ 32,096	\$ 1,466,006

Part IV - District Diagrams

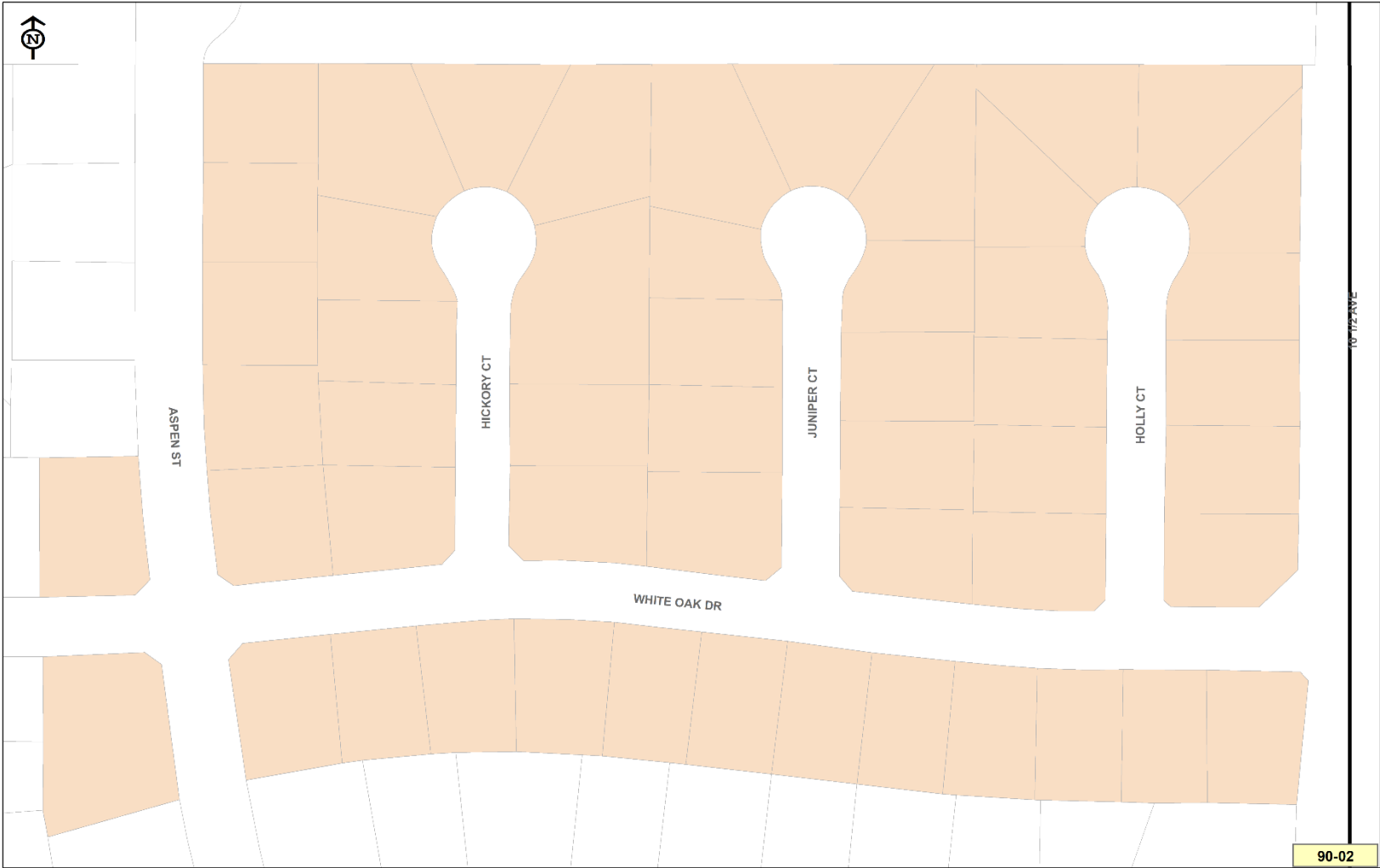
The following pages contain an Overview LLMD Diagram showing the general location of the Districts within the City of Hanford for fiscal year 2025/2026 described within this Report as well as individual diagrams for each District, which incorporates the parcels determined to receive special benefits from the various District improvements. All parcels that will receive a special benefit from the improvements provided within each District consist of all lots, parcels and subdivisions of land within the boundaries of those Districts as depicted by these diagrams and the lines and dimensions of those lots, parcels and subdivisions of land shall be those lines and dimensions shown on the current Kings County Assessor's parcel maps and by reference the Kings County Assessor's parcel maps are incorporated herein and made part of this Report. The LLMD diagram along with the Assessment Roll incorporated in this Report constitutes the District Assessment Diagram for each District for fiscal year 2025/2026.

District 90-01: Pinecastle Addition Units 1 through 4



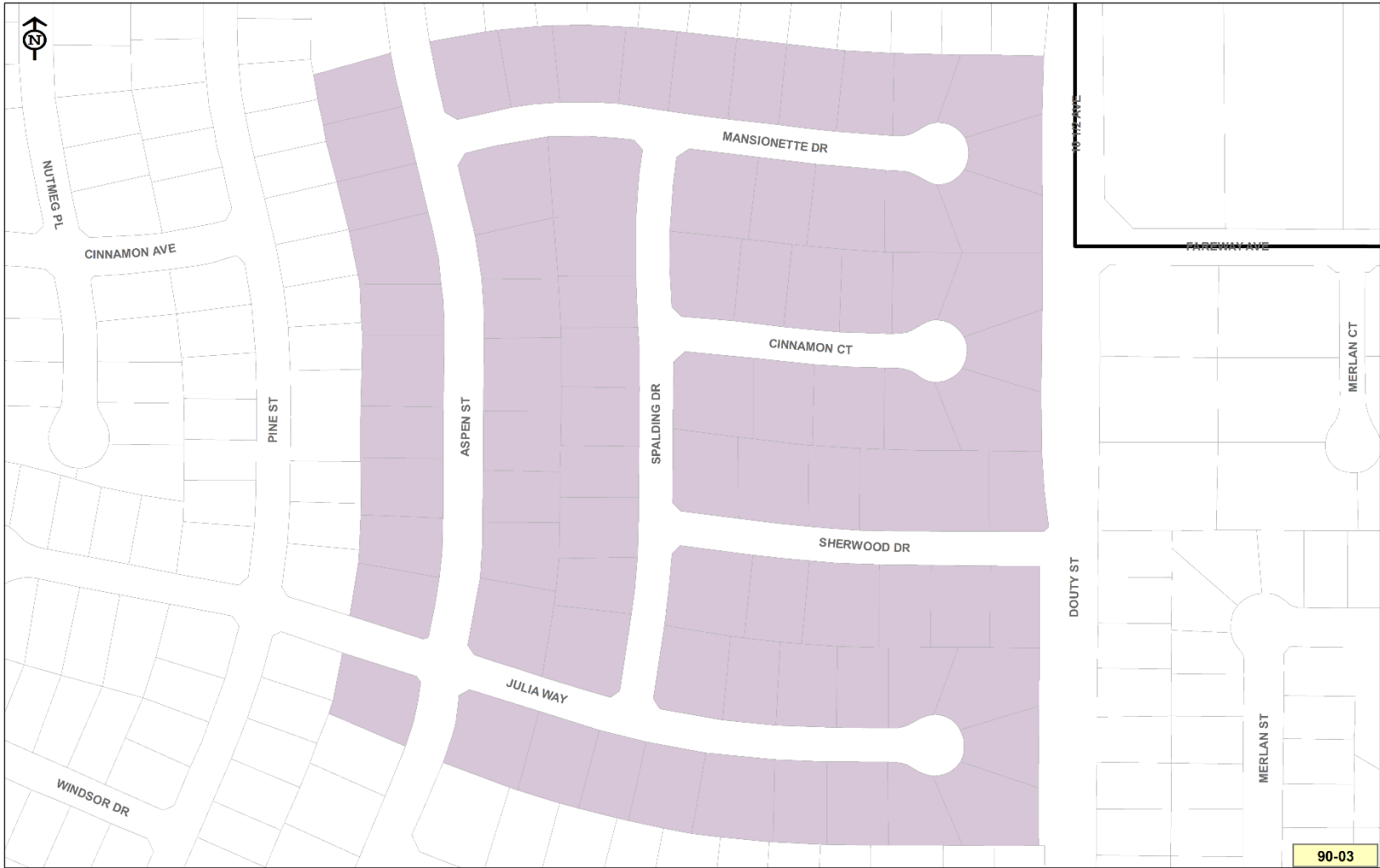
Date: 4/26/2022

District 90-02: Park Monterey Units 1 and 2



Date: 4/26/2022

District 90-03: Mansionette Units 7 and 8



Date: 4/26/2022

District 90-04: Hyde Park



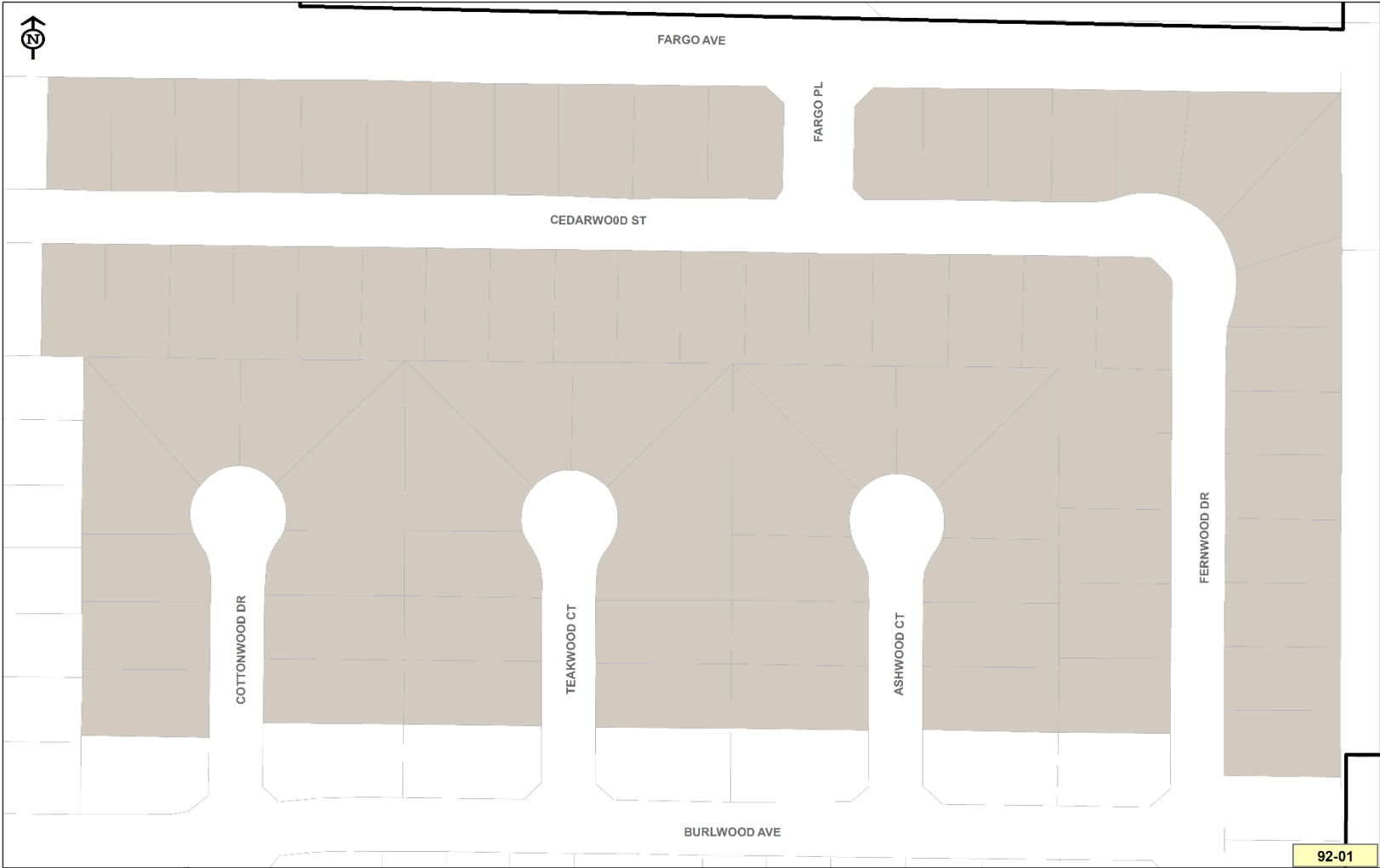
Date: 4/26/2022

District 91-01: Sierra Vista & New Dimensions Units 1 through 5



Date: 4/26/2022

District 92-01: Portofino Unit Units 1 through 4



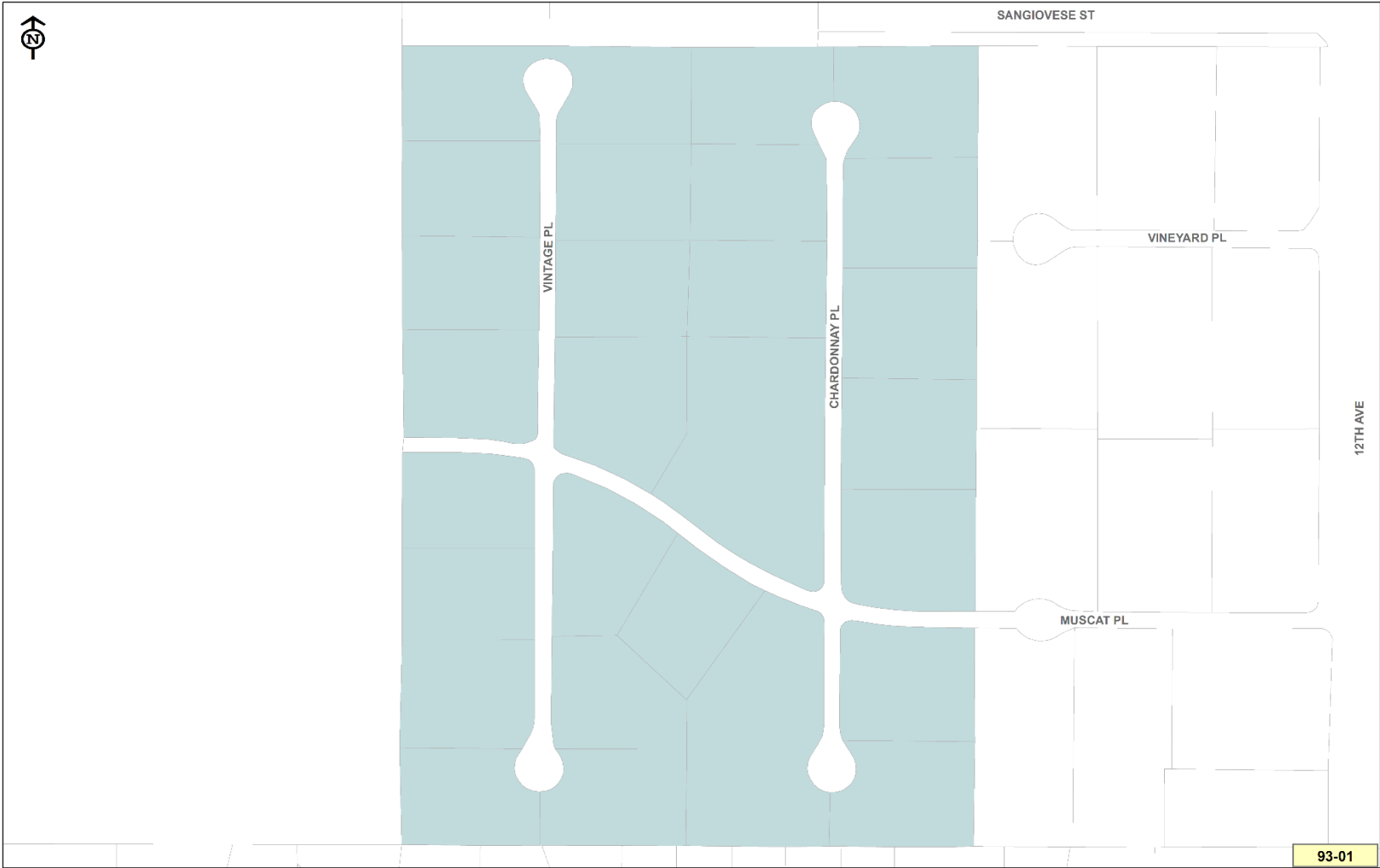
Date: 4/26/2022

District 92-02: Cielo En Tierra Units 1 through 5

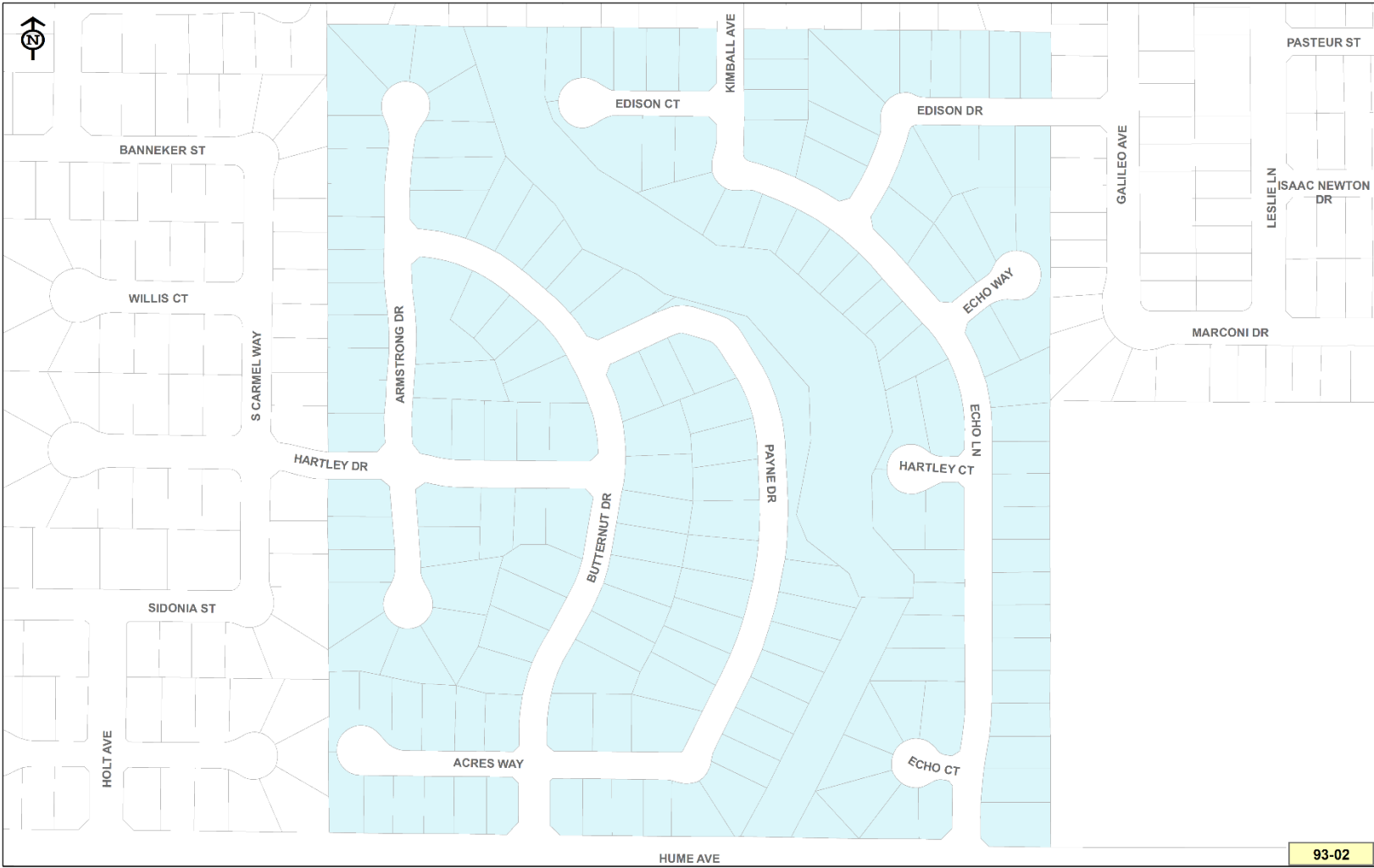


Date: 4/26/2022

District 93-01: Vintage Estates



District 93-02: Walnut Forest Units 1 through 3

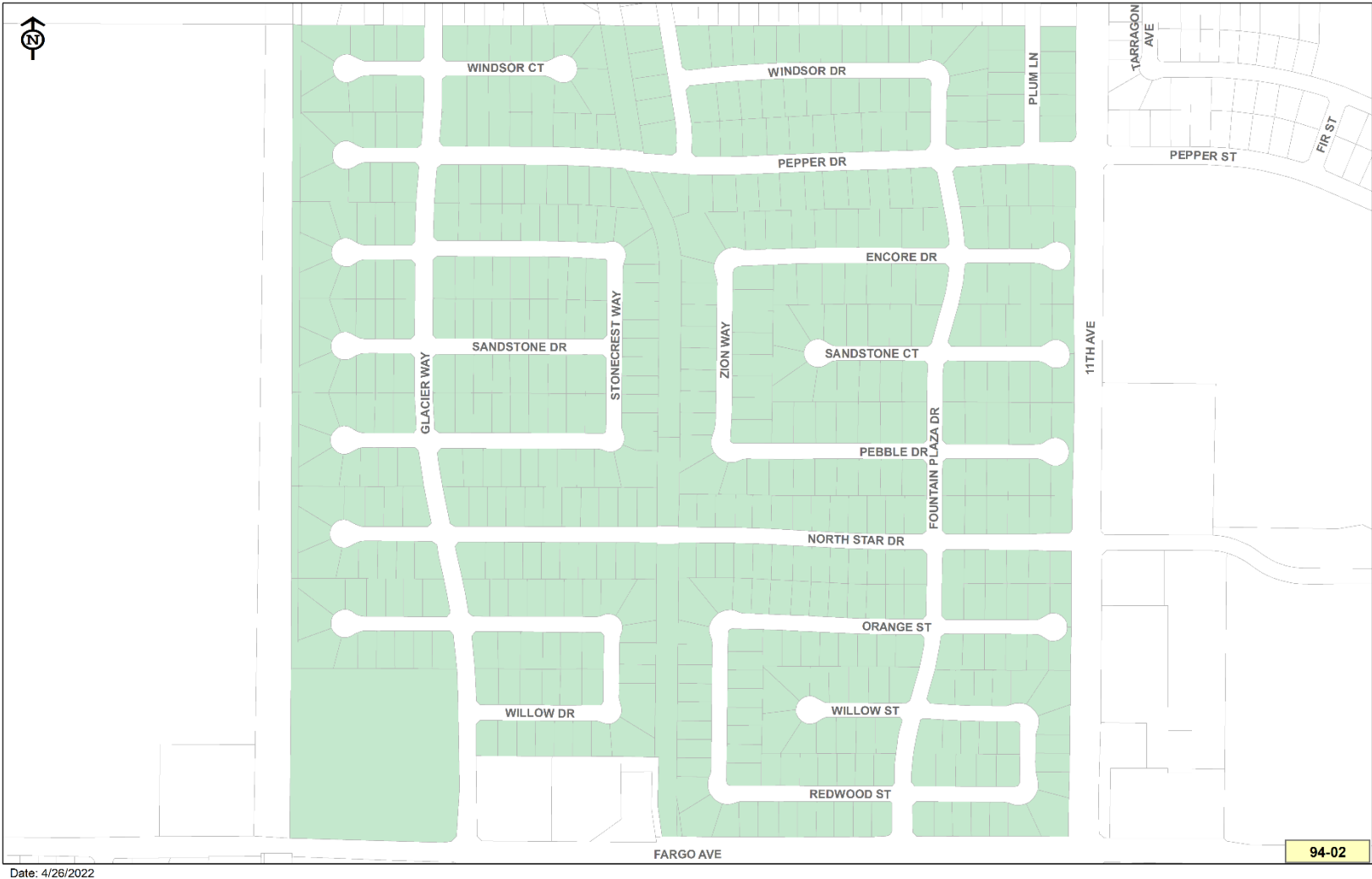


Date: 4/26/2022

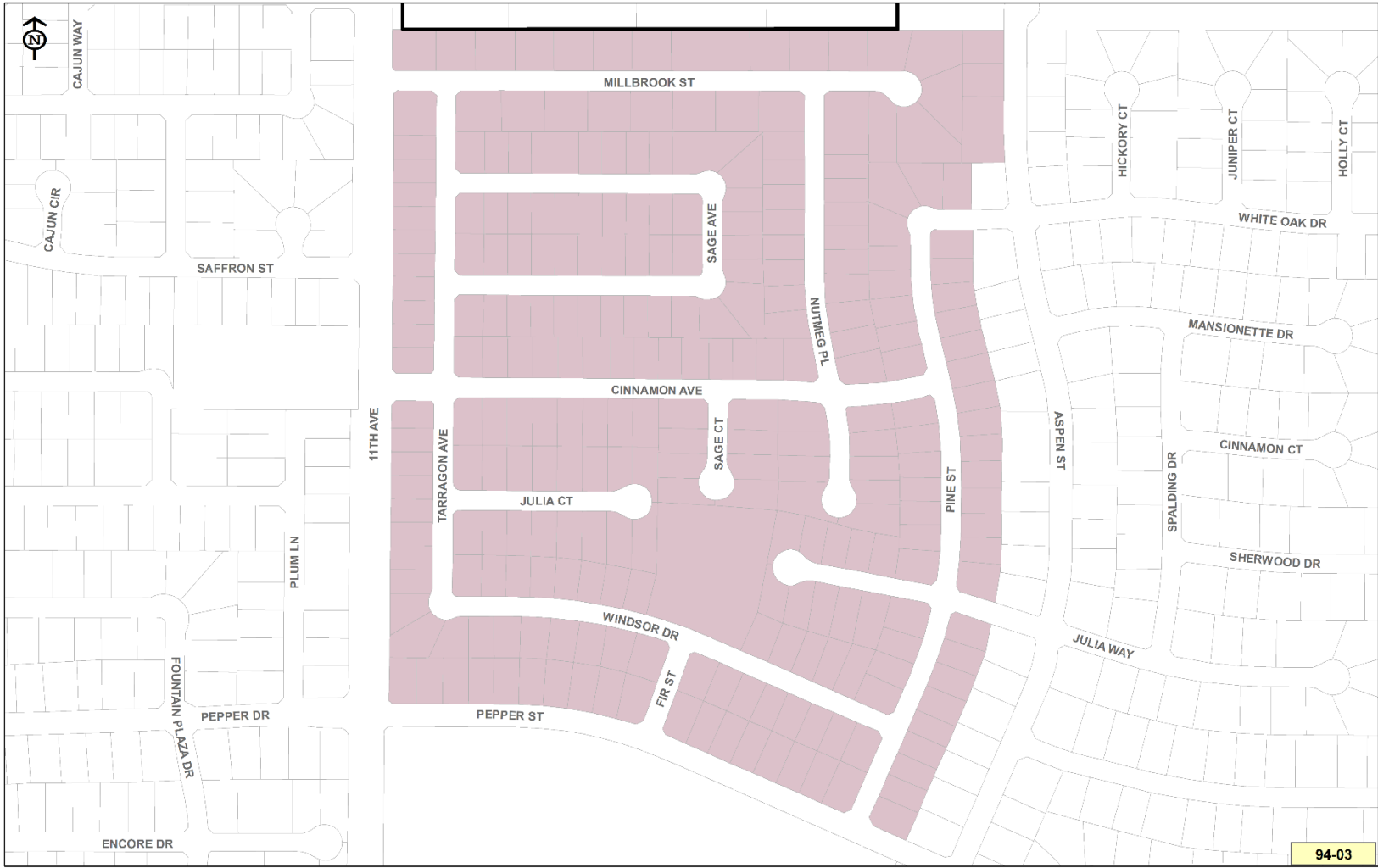
District 94-01: Gateway Estates



District 94-02: Stonecrest Units 1 through 9

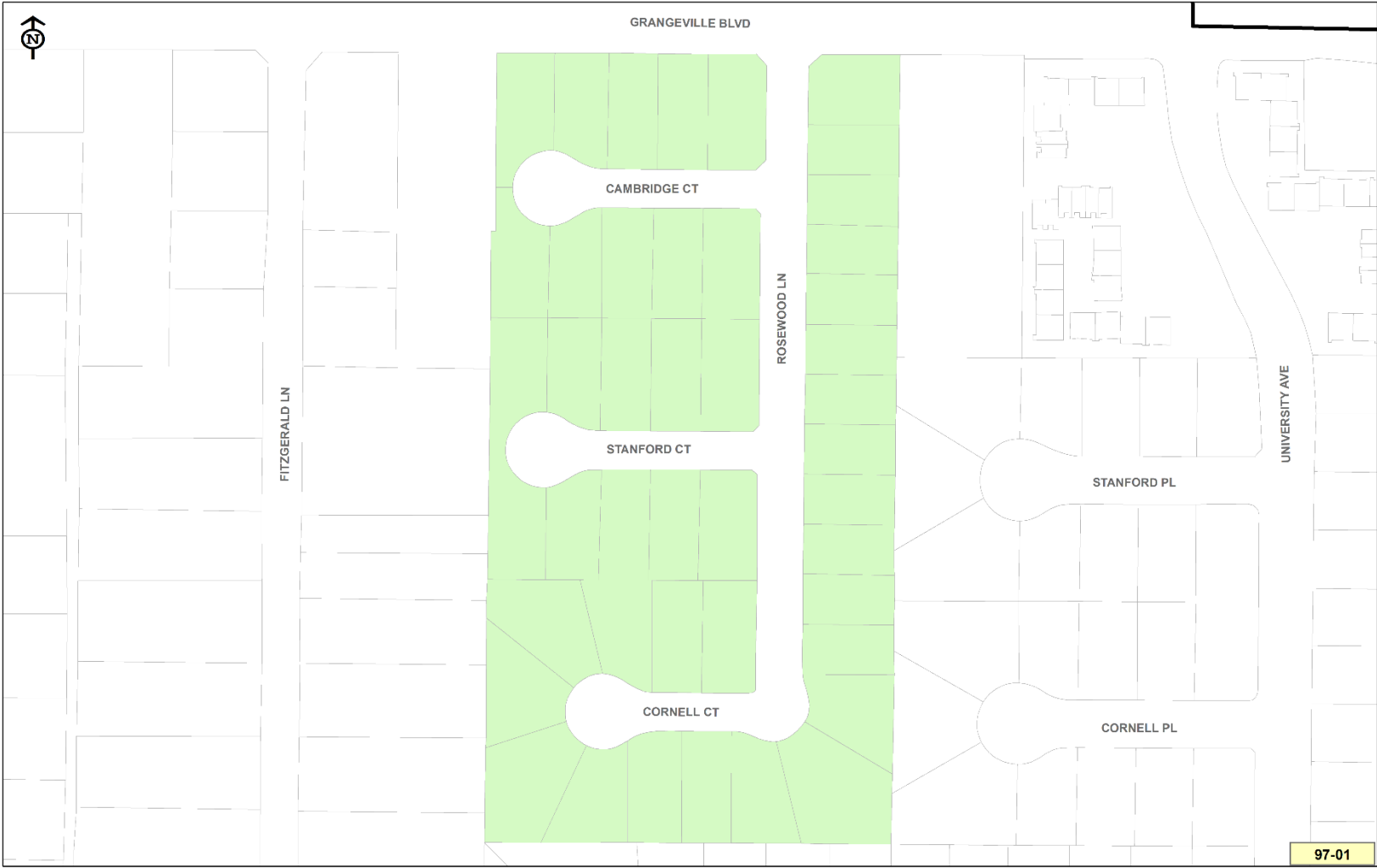


District 94-03: Quail Run Estates Units 1 through 5



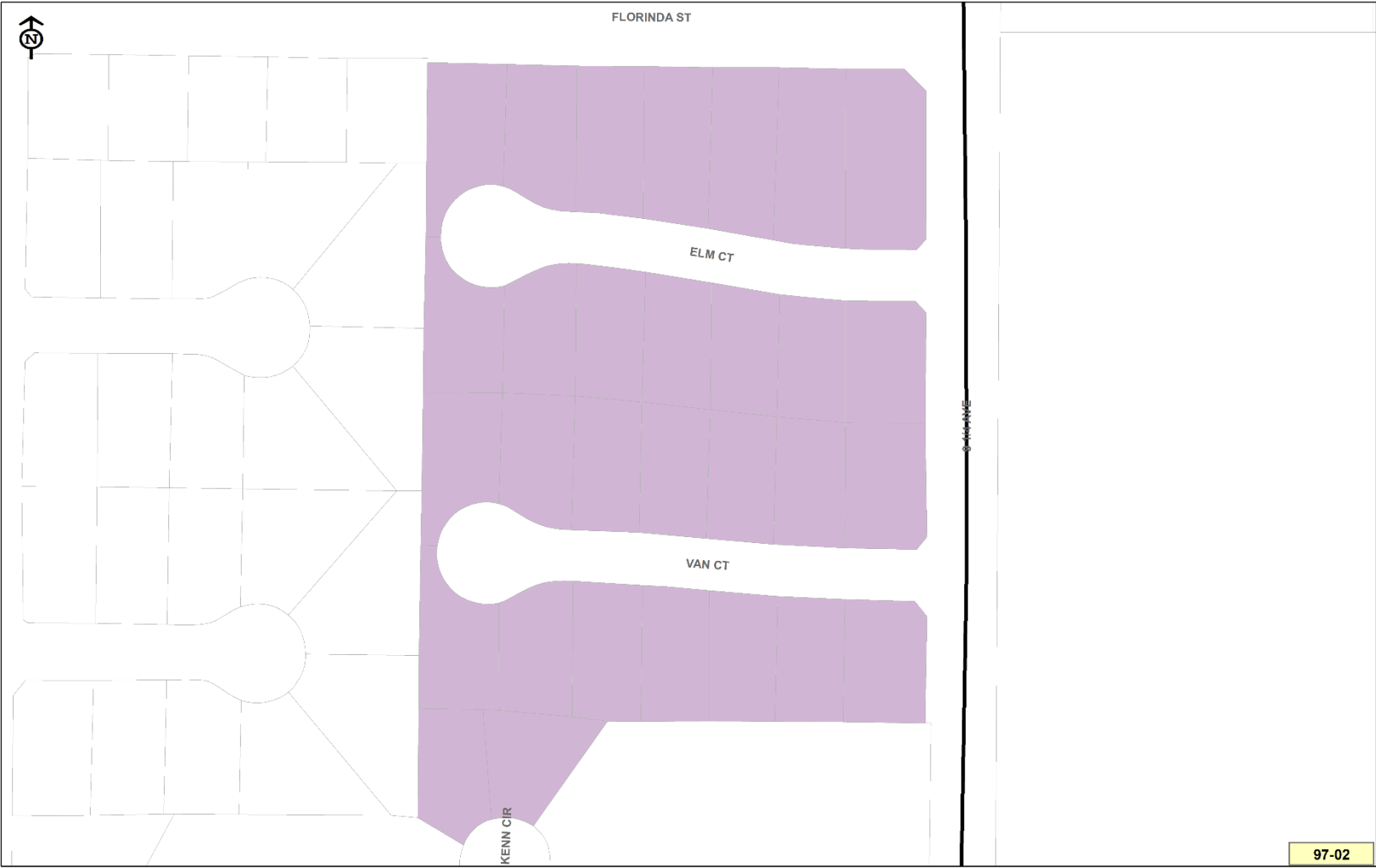
Date: 4/26/2022

District 97-01: Rosewood Estates Units 1 and 2



Date: 4/26/2022

District 97-02: Summer Field Addition #2



Date: 4/26/2022

District 97-03: Country Crossing Units 1 through 5



Date: 4/26/2022

District 98-01: Crystal Springs Units 1 through 3

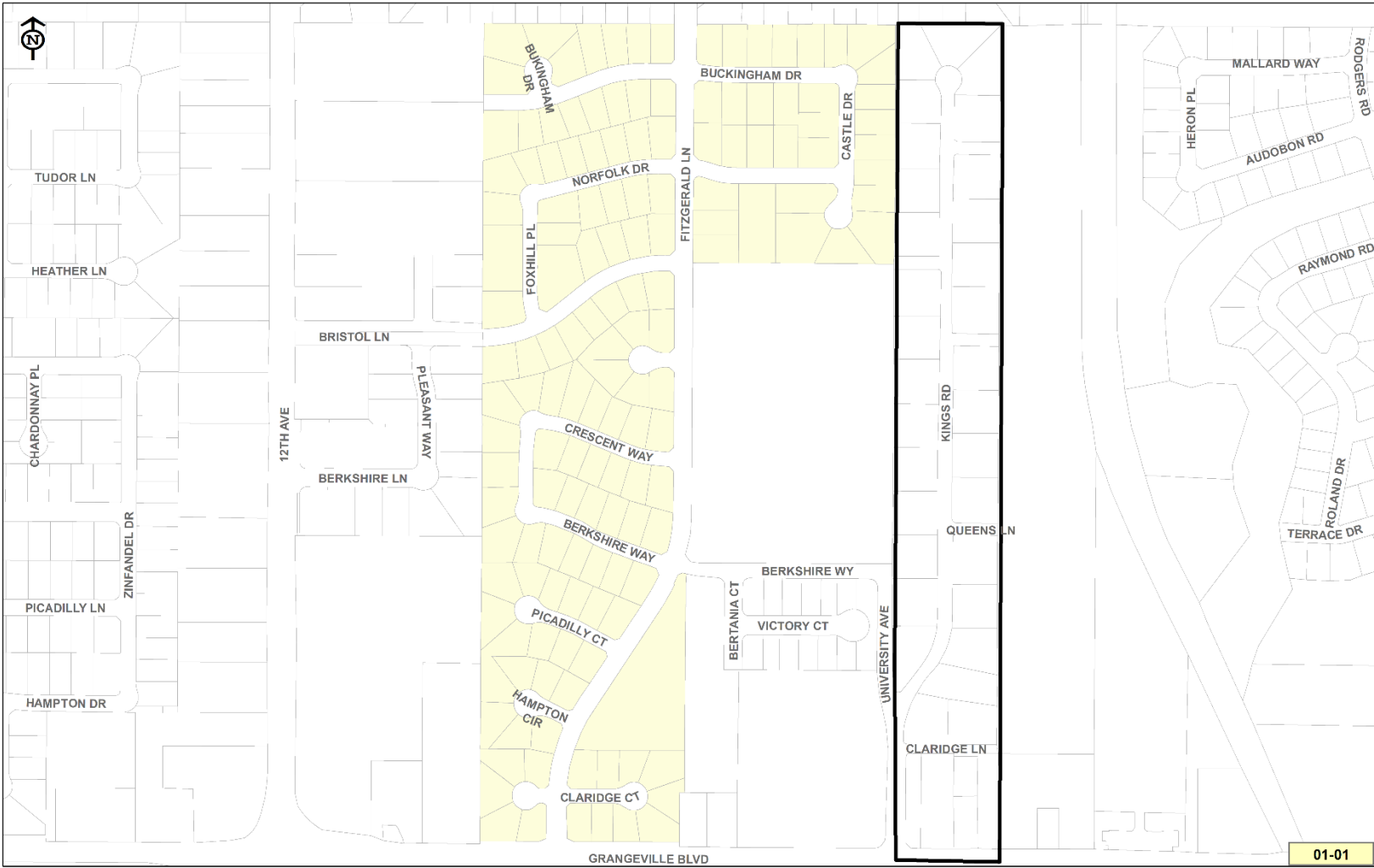


Date: 4/26/2022

District 98-02: Mountain View Estates Units 1 through 6



District 01-01: Pacific Grove Units 1 through 3 and N. Pointe Units 1 through 4



District 01-02: Cambridge Homes Units 1 through 3



Date: 4/26/2022

District 01-03: Poppy Hills Units 1 and 2



Date: 4/26/2022

District 01-04: Silver Oaks Units 1 through 5

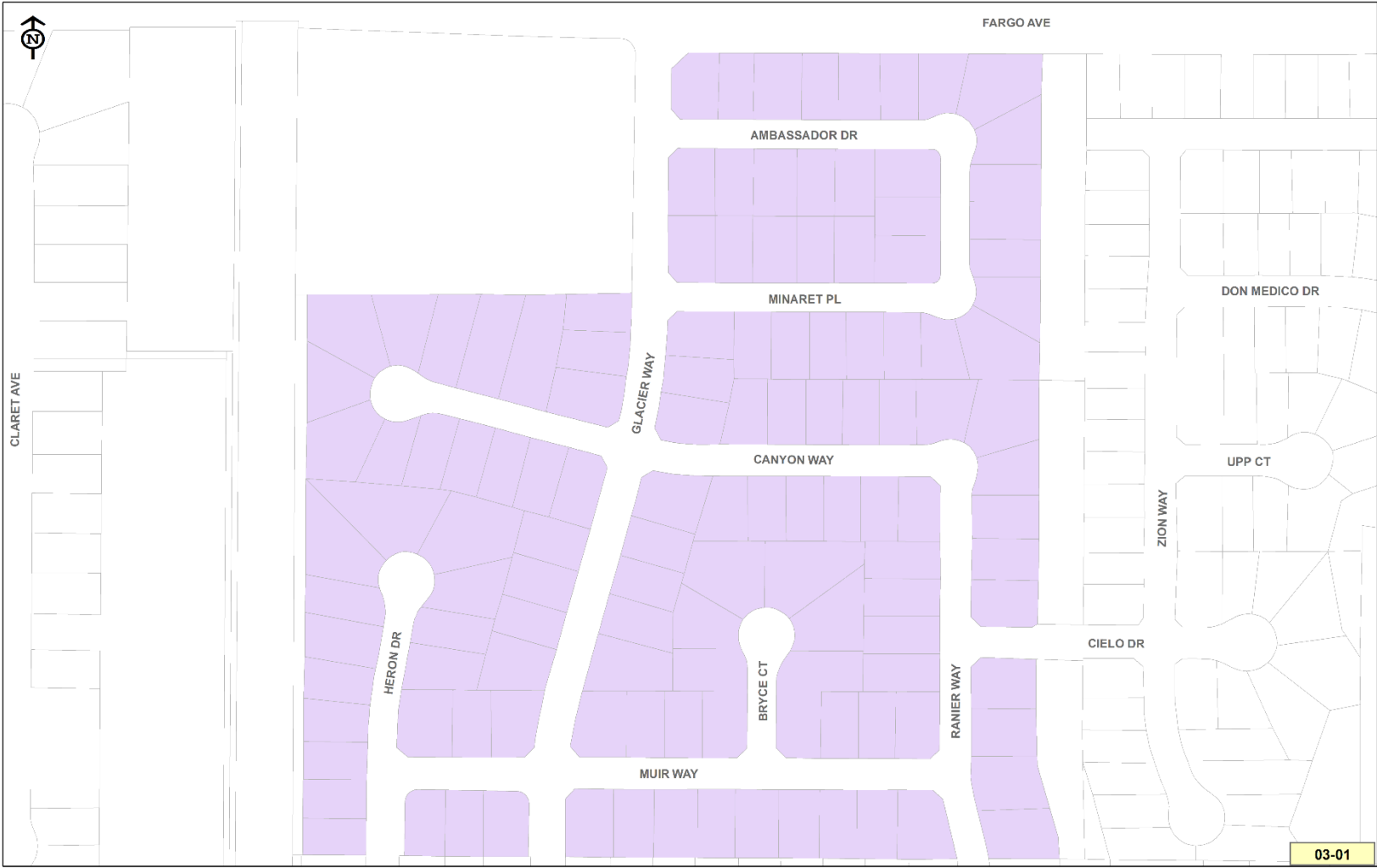


District 02-01: Ashton Park Units 1 through 4



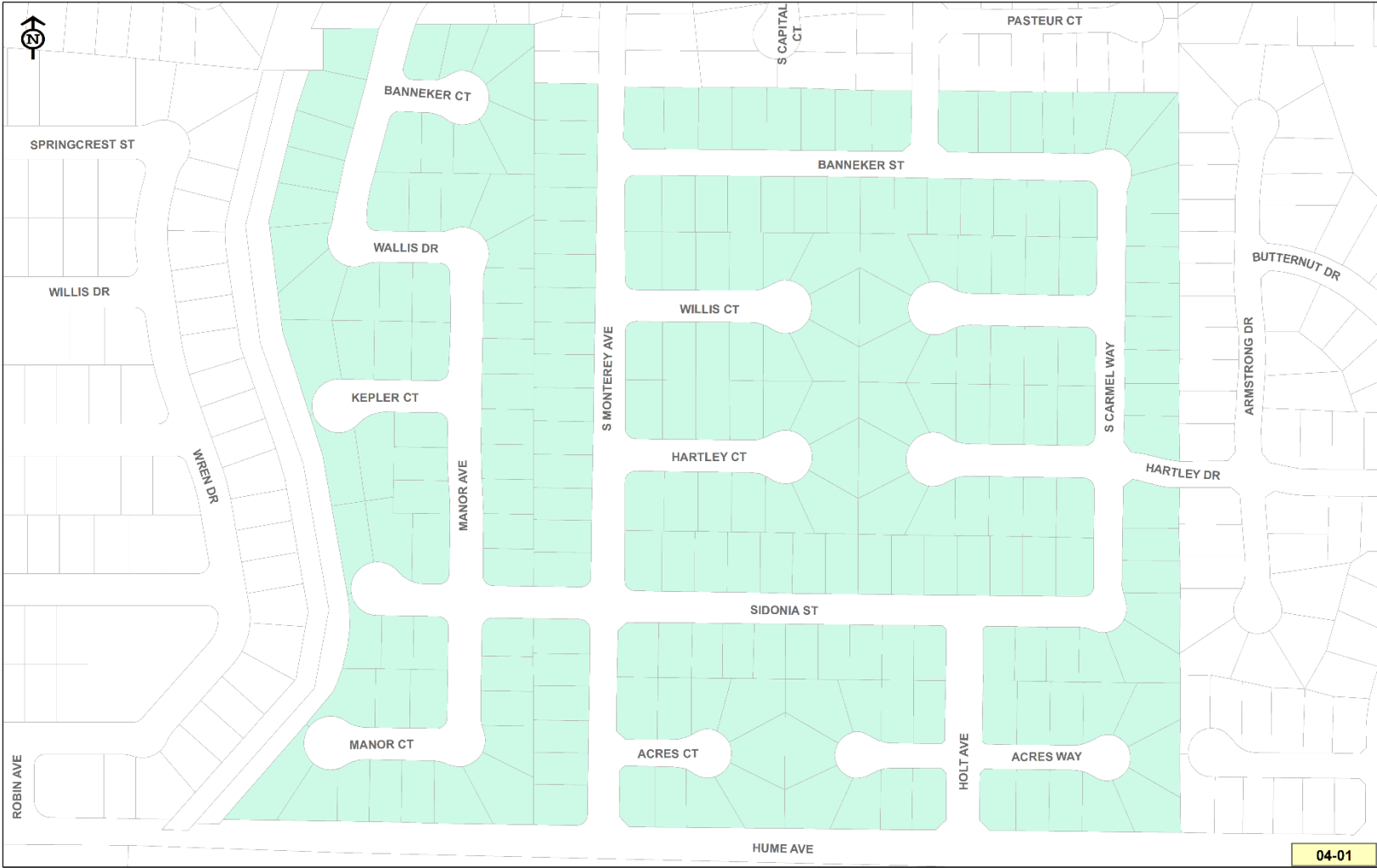
Date: 4/26/2022

District 03-01: Le Parc Units 1 through 3



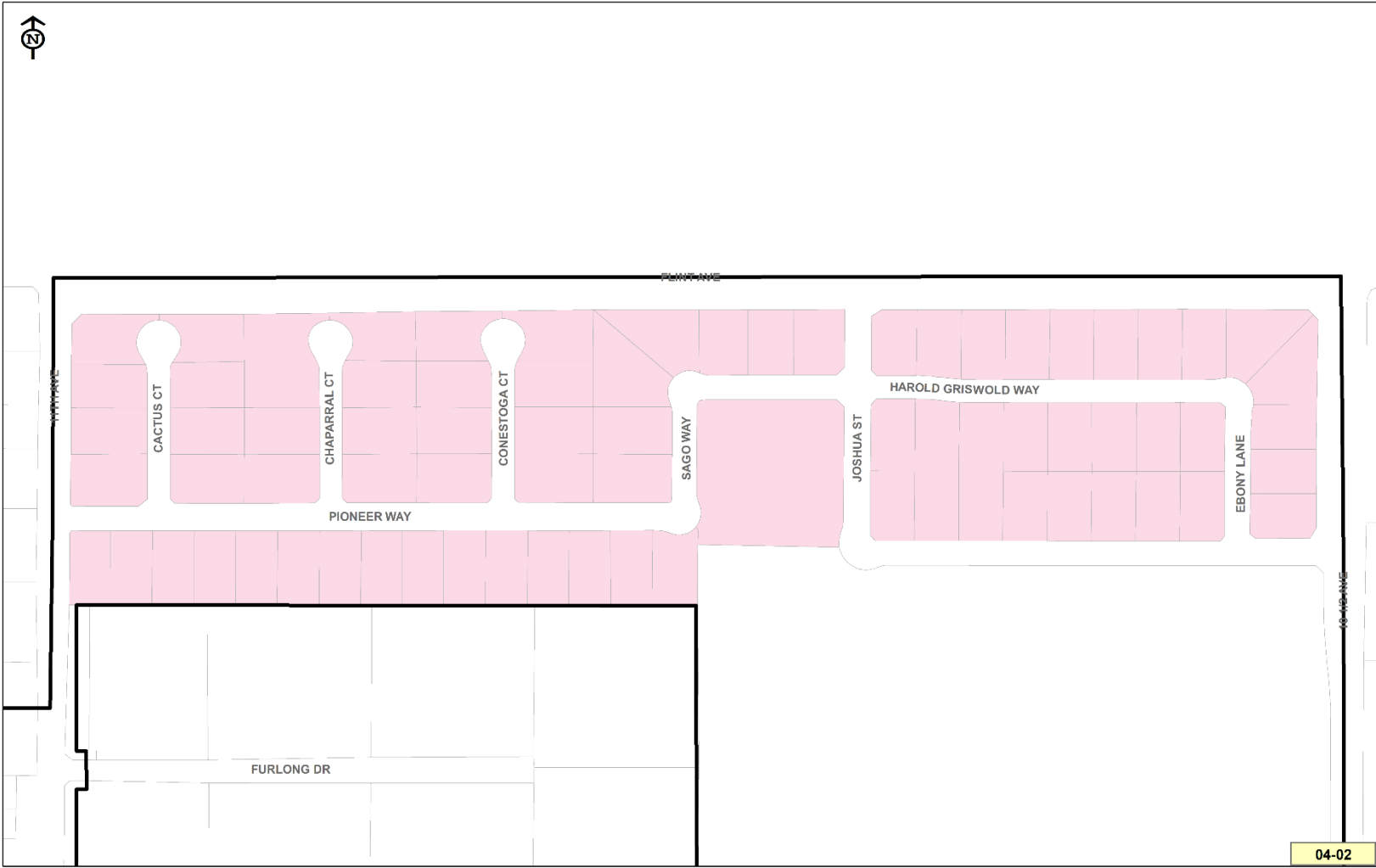
Date: 4/26/2022

District 04-01: Sidonia Units 1 and 2 and Sidonia Estates II



Date: 4/26/2022

District 04-02: Cambridge Homes/Majesty II

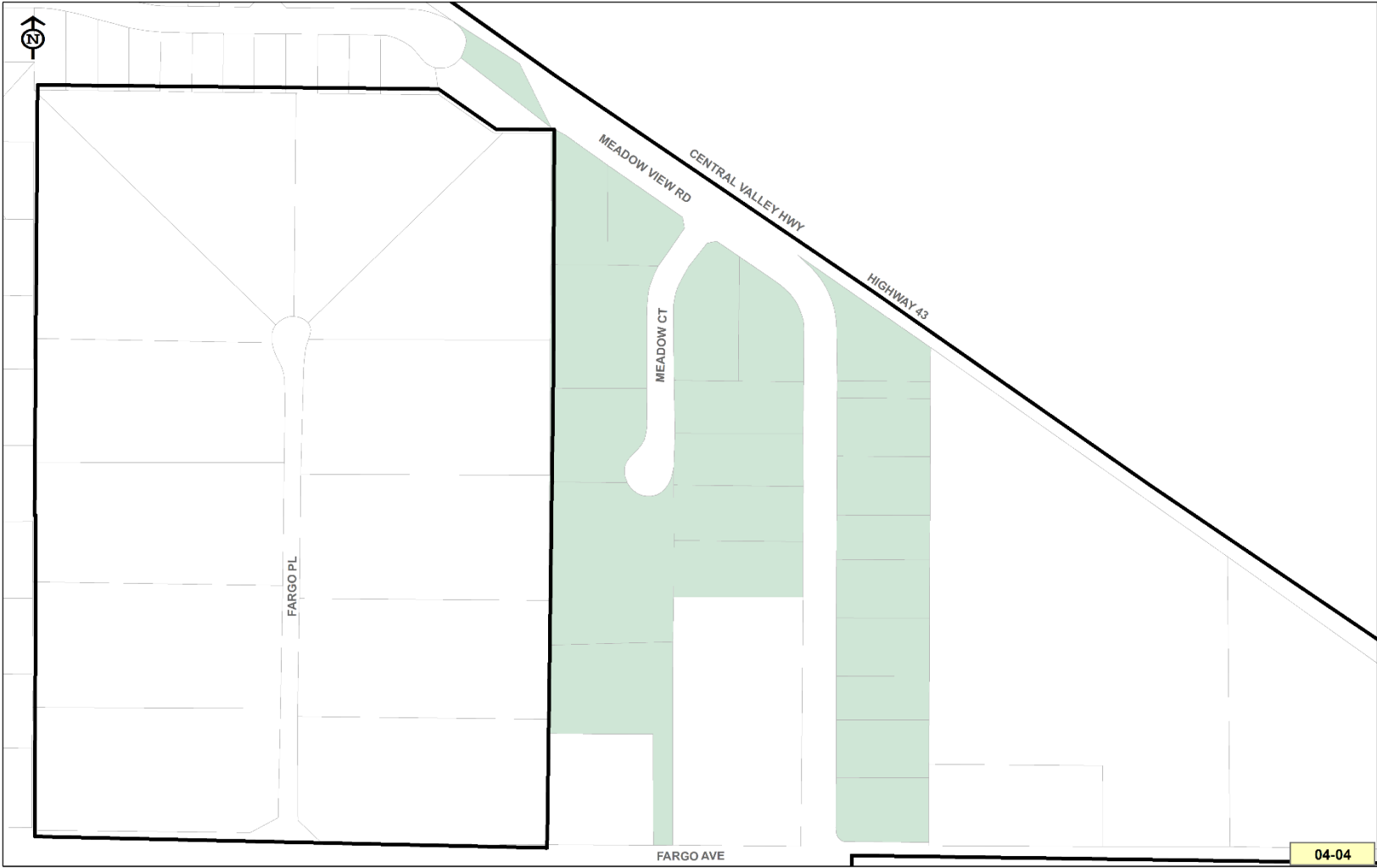


District 04-03: Cambridge Homes - Majesty II #2, Cambridge Homes Units 1 through 6, Cambridge Homes - Vineyards Units 1 through 4



Date: 4/26/2022

District 04-04: Sierra Heights Units 1 and 2



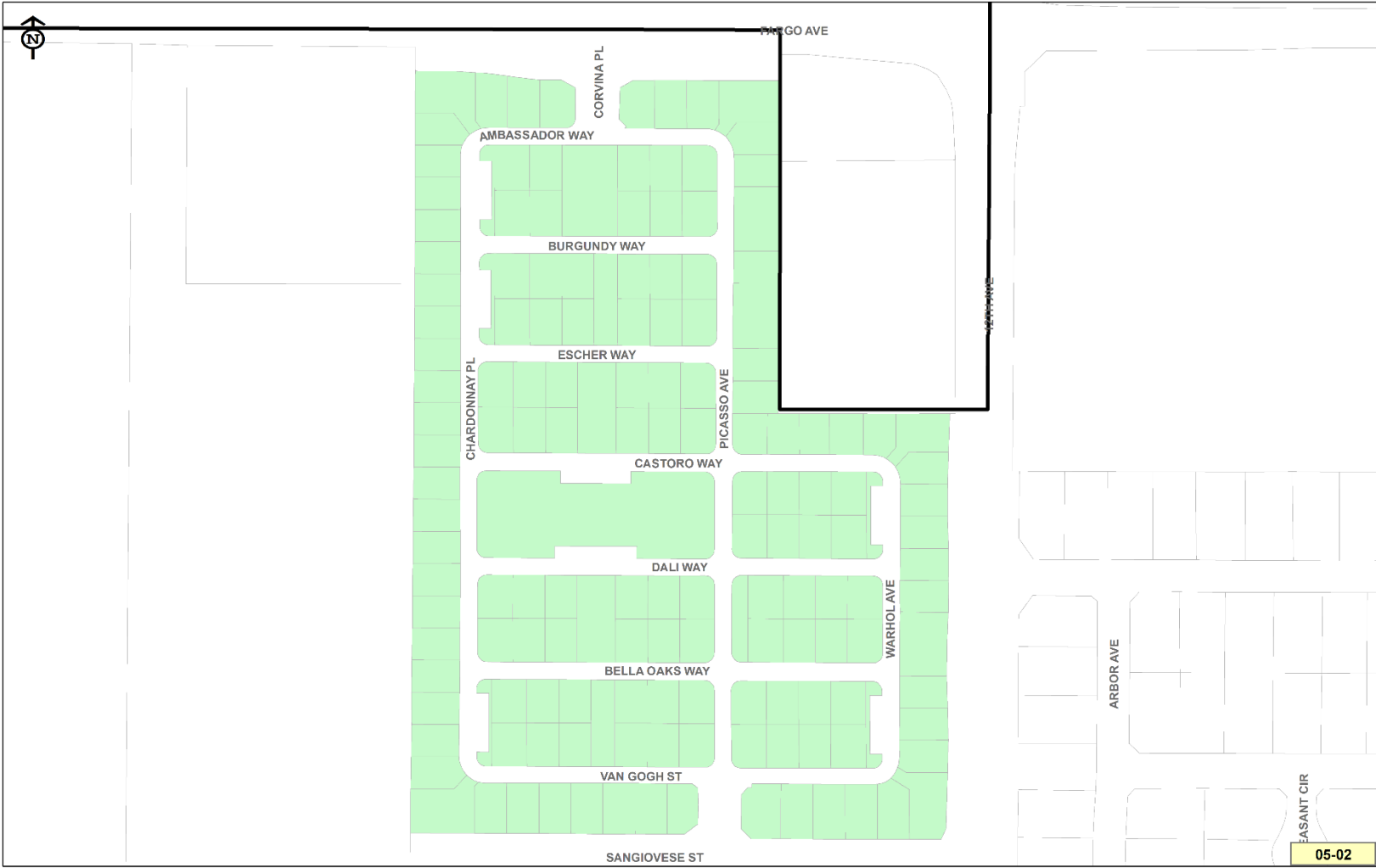
Date: 4/26/2022

District 05-01: Mission Park



Date: 4/26/2022

District 05-02: Copper Valley



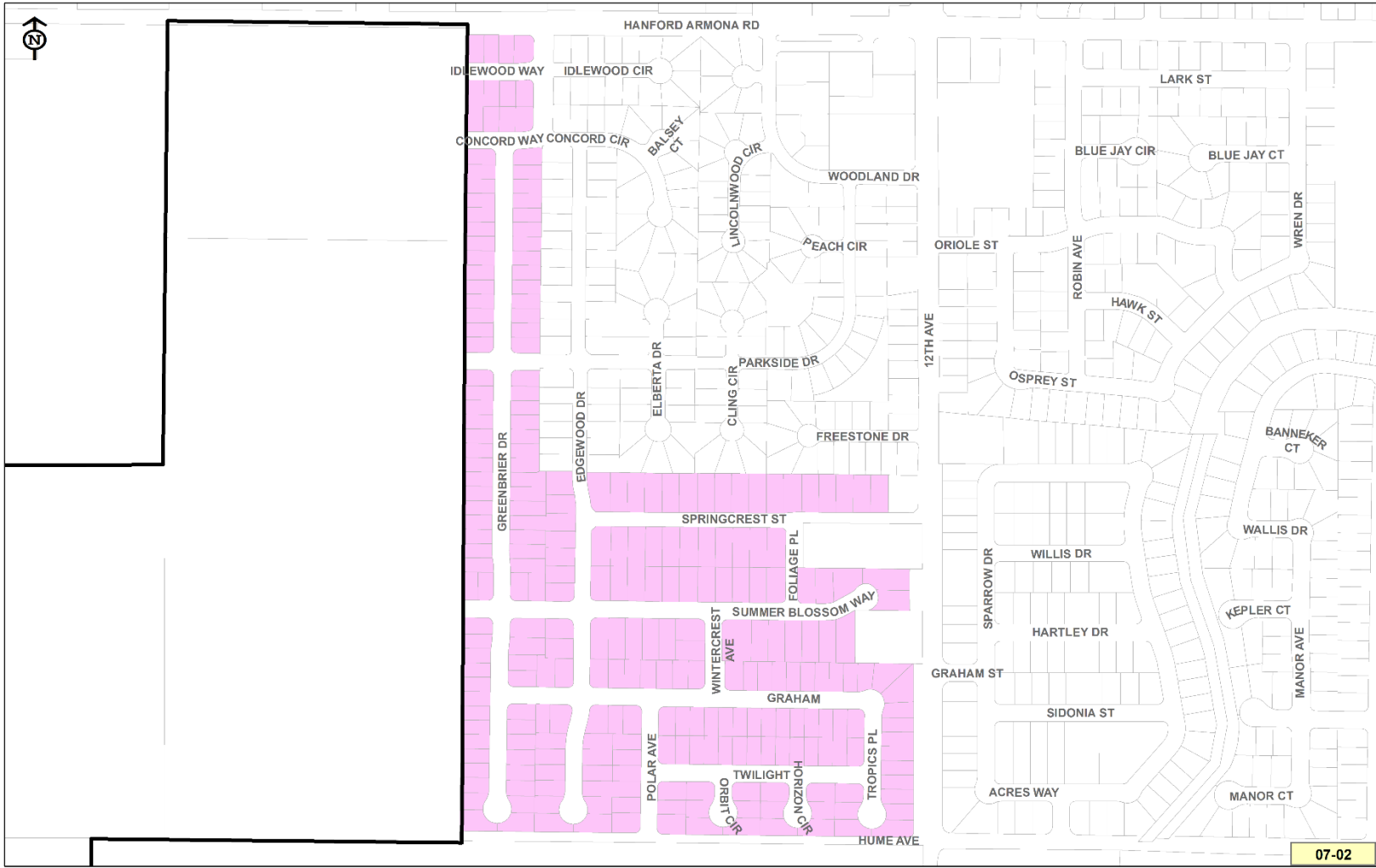
Date: 4/26/2022

District 06-01: Quail Park Subdivision

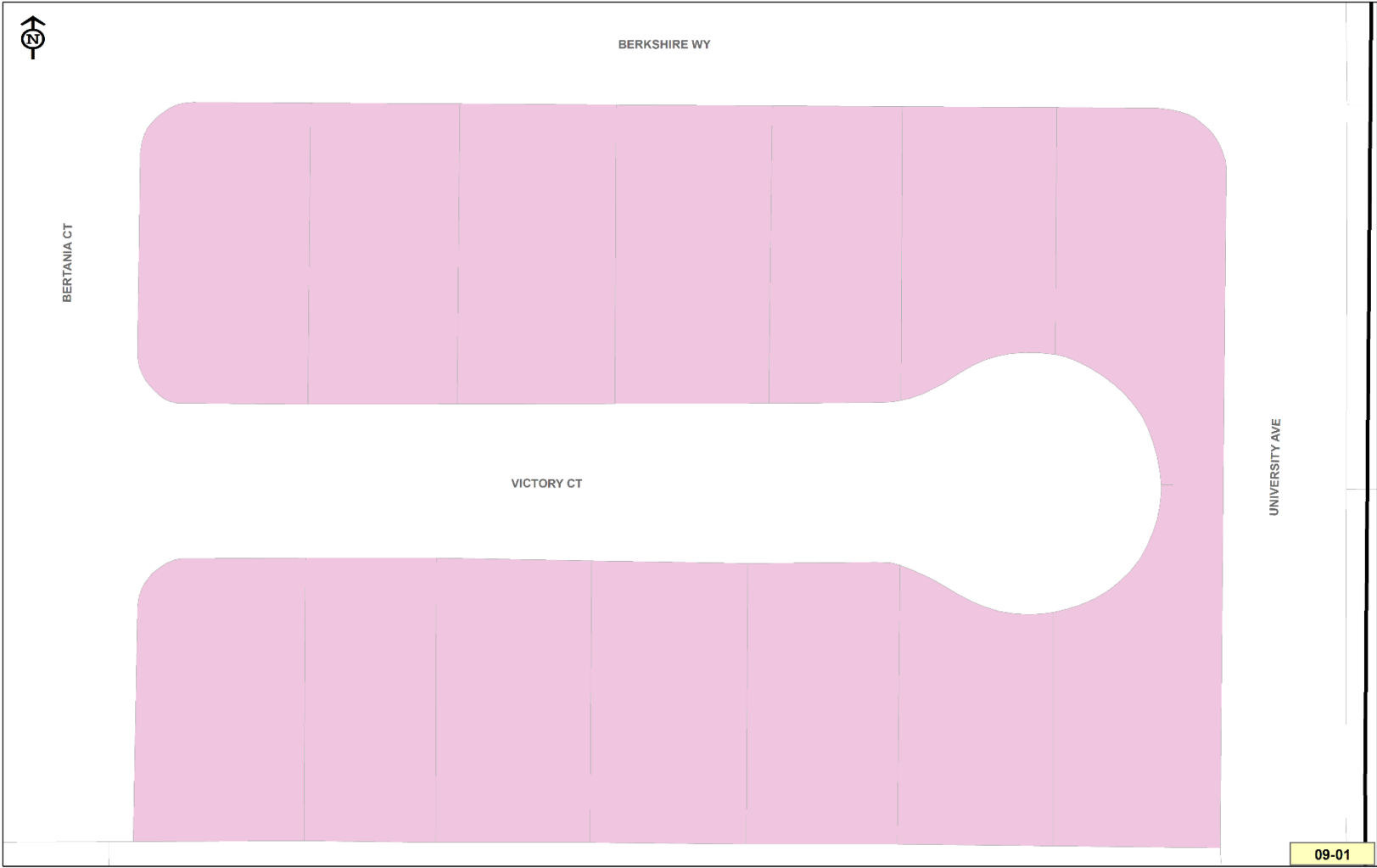


Date: 4/26/2022

District 07-02: South Gate Addition, Greenbrier Gardens, & Live Oak North



District 09-01: Victory Estates



District 09-02: Independence Units 1 and 2

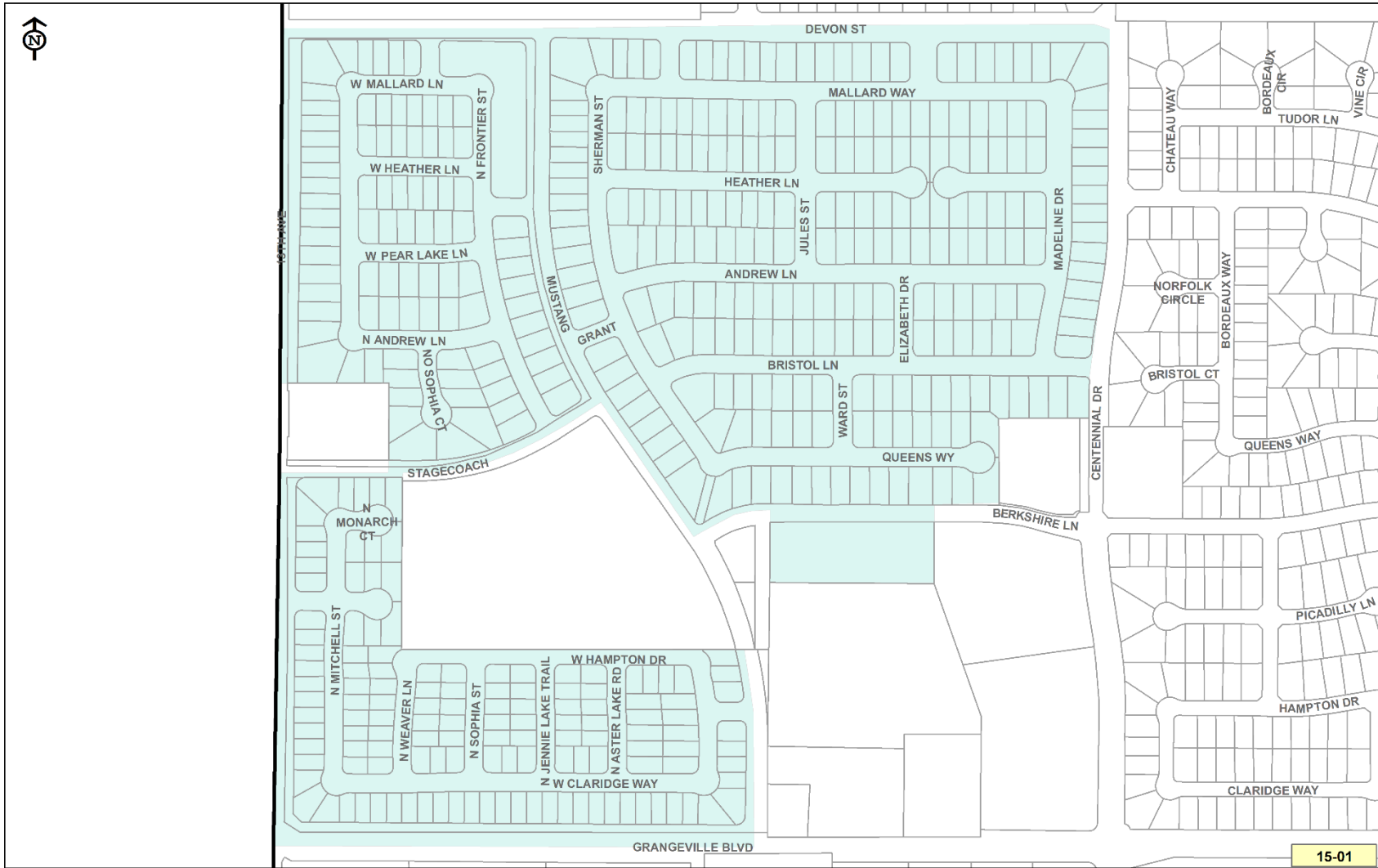


Date: 4/26/2022

District 14-01: Independence Units 3 and 4



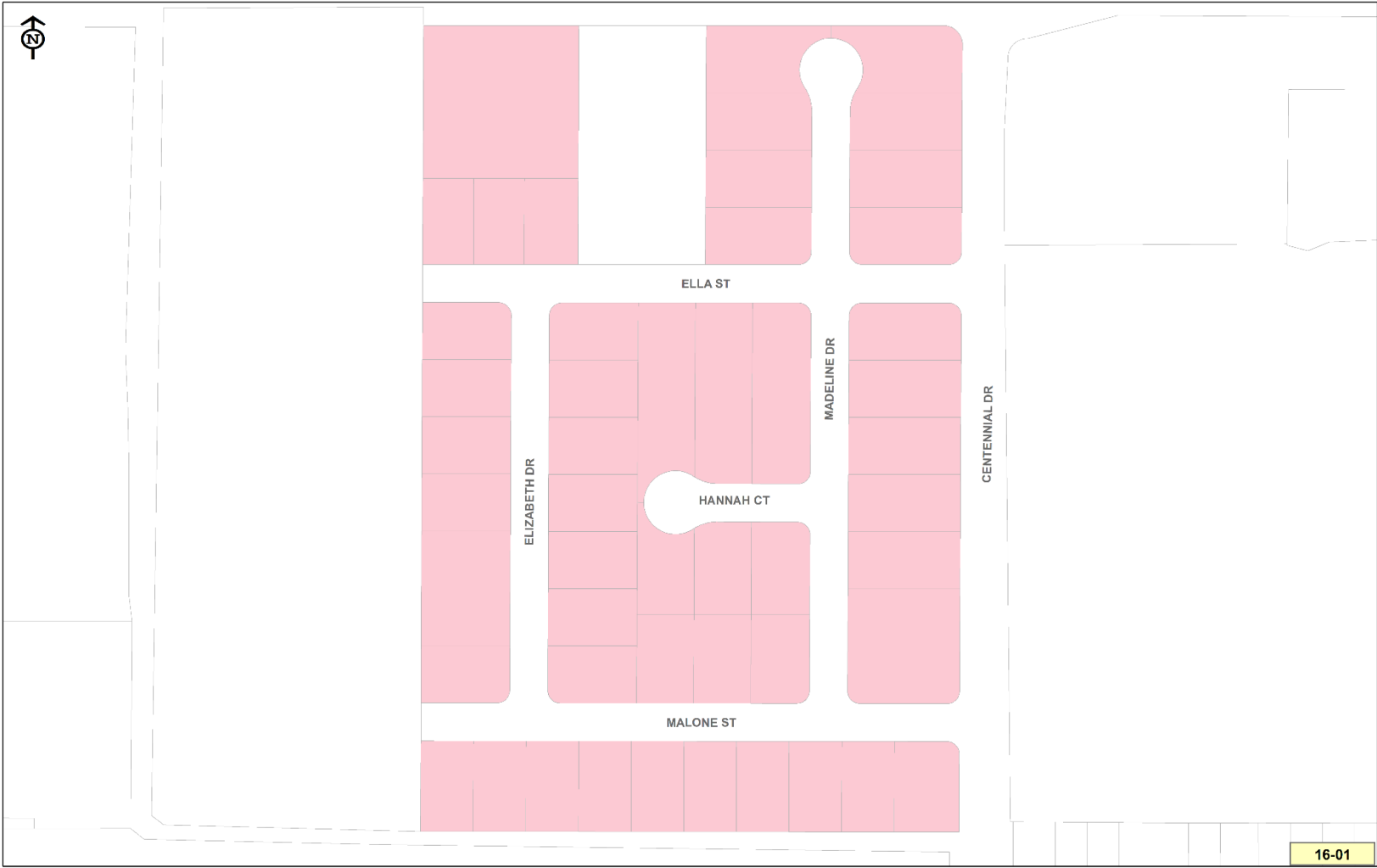
District 15-01: Silver Oaks Addition III Units 1 and 2, Lennar Homes Units 1 and 2, and Lennar Homes



District 15-02: The Greens II



District 16-01: Woodside Homes



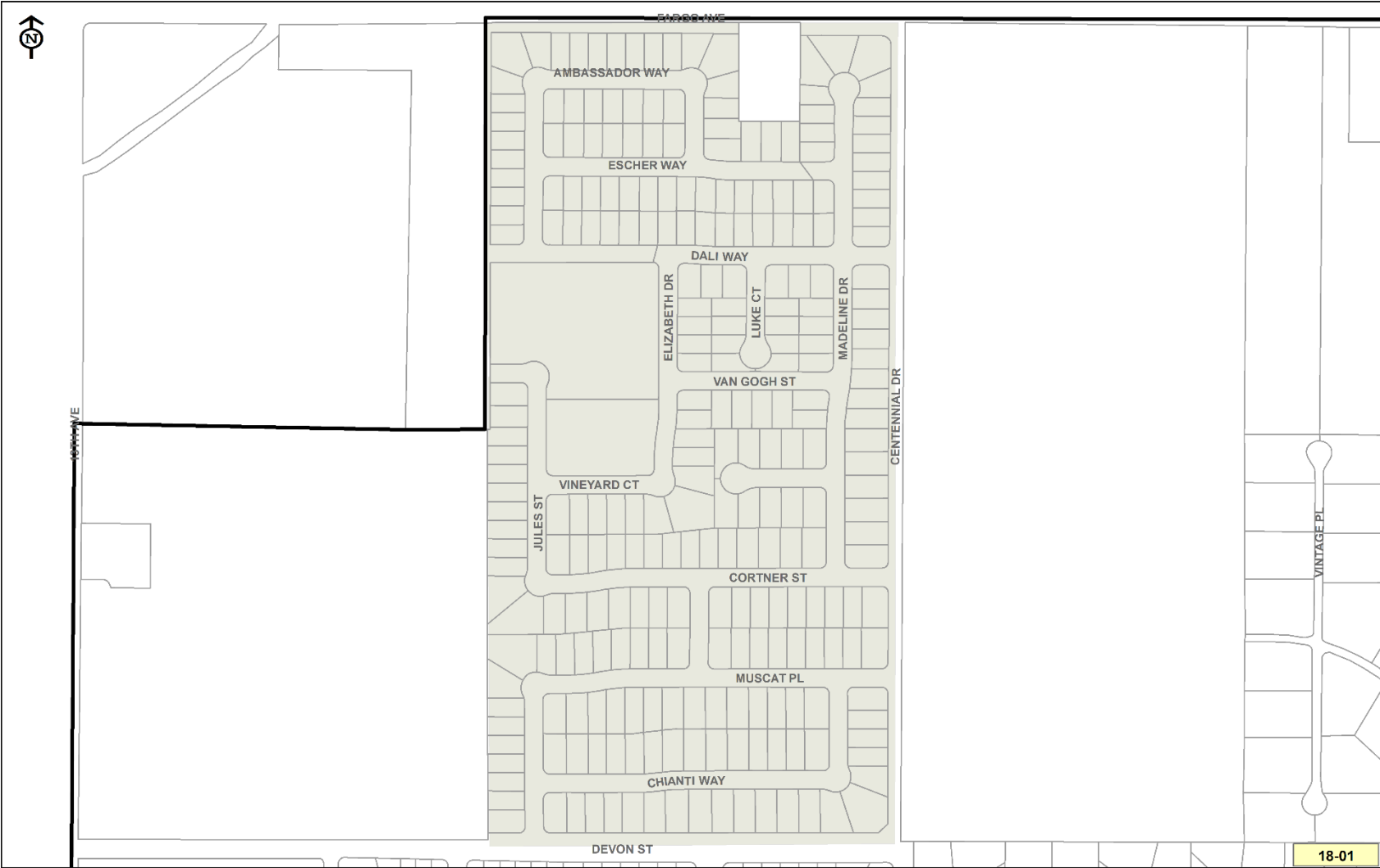
Date: 4/26/2022

District 16-02: Mynderup Units 1 and 2



Date: 4/26/2022

District 18-01: Bella Vista Units 1 through 4



Date: 6/16/2022

District 19-01: Pacific Grove Addition II



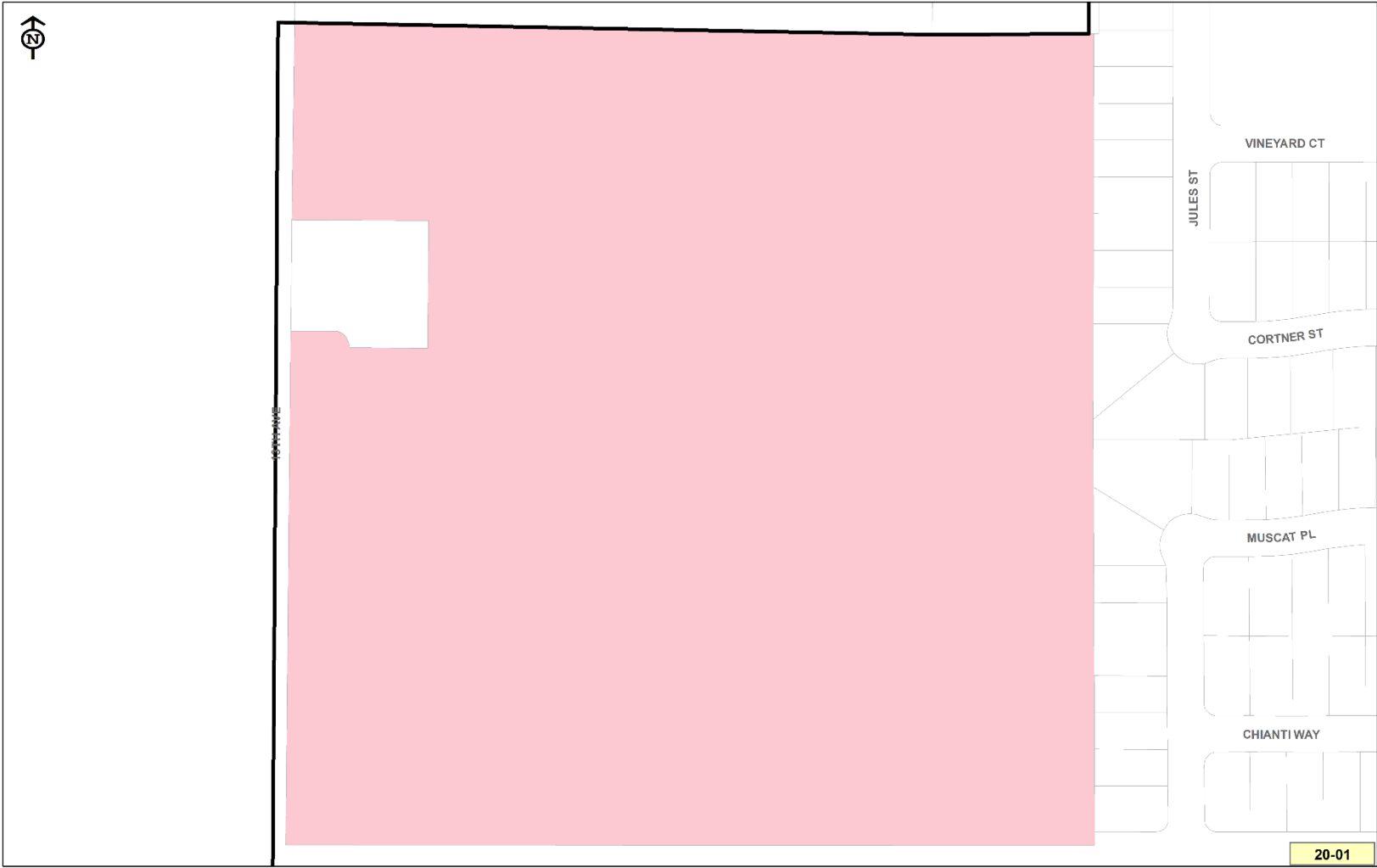
Date: 4/26/2022

District 19-02: The Enclave



Date: 4/26/2022

District 20-01: Woodside Homes



Date: 6/15/2022

District 21-01: San Joaquin Valley Homes



Part V - Assessment Rolls

Due to the number of parcels in the Districts, the Assessment Roll for fiscal year 2025/2026 has been filed with the City Clerk in an electronic format and is, by reference, made part of this Report.

The Assessment Roll identifies the parcels within each District that are assessed for special benefits and their corresponding assessment amount for fiscal year 2025/2026. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for fiscal year 2025/2026.

The proposed Assessment Roll shall be available for public inspection in the City Clerk's Office during normal office hours.