



RESOLUTION NO. CSD 24-281

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MURRIETA COMMUNITY SERVICES DISTRICT, OF THE CITY OF MURRIETA, CALIFORNIA, (1) AMENDING AND/OR APPROVING THE ENGINEER'S ANNUAL LEVY REPORT FOR THE LEVY AND COLLECTION OF RATES AND CHARGES WITHIN THE MURRIETA COMMUNITY SERVICES DISTRICT FOR FISCAL YEAR 2024/25, AND (2) ORDERING THE LEVY AND COLLECTION OF RATES AND CHARGES WITHIN THE MURRIETA COMMUNITY SERVICES DISTRICT FOR FISCAL YEAR 2024/25

WHEREAS, on May 7, 2024, The Board of Directors (Board) of the Murrieta Community Services District (District), pursuant to the provisions of the Community Services District Law, California Government Code section 61000, et seq (Code), did initiate proceedings for and declare its intent to levy and collect rates and charges within the District for Fiscal Year 2024/25; and

WHEREAS, on May 7, 2024, the Board duly provided notice of a public hearing on its intent to levy and collect rates and charges within the District for Fiscal Year 2024/25; and

WHEREAS, on July 2, 2024, the Board received and approved the Engineer's Annual Levy Report Fiscal Year 2024/25, by Willdan (Report), which, pursuant to the Code, described the rates and charges against parcels of land within the District for the fiscal year commencing July 1, 2024, and ending June 30, 2025 and provides for the collection of rates and charges by the County of Riverside for the District to pay for the operation, maintenance and services that the District is authorized to provide by the Code; and

WHEREAS, the Board has examined and reviewed the Report and is satisfied with the District, the budget items and documents set forth therein, and is satisfied that the proposed rates and charges have been appropriated in accordance with the benefits received from the improvements, operation, maintenance and services to be performed within the District and each benefit zone, as set forth in the Report; and

WHEREAS, the rates and charges described in the Report are consistent with the charges approved by the property owners within the District, in accordance with the requirements of the California Constitution, Article XIID; and

WHEREAS, following notice duly given, the Board has held a full and fair public hearing regarding its approval of the Report and the levy and collection of rates and charges, and has considered oral and written statements, protests and communications made or filed by interested persons; and

WHEREAS, the Board desires to levy and collect rates and charges against parcels of land within District for Fiscal Year 2024/25 to pay for the operation, maintenance and services authorized for the District,

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NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COMMUNITY SERVICES DISTRICT OF MURRIETA, CALIFORNIA, AS FOLLOWS:

Section 1. That the Report is approved and is ordered to be filed in the Office of the Secretary of the Board as a permanent record and to remain open to public inspection That the Engineer's Annual Levy Report, attached as Exhibit A, is approved and is ordered to be filed in the Office of the Secretary of the Board as a permanent record and to remain open to public inspection.

Section 2. Based upon its review (and amendments, if any) of the Report, a copy of which has been presented to the Board and which has been filed with the Secretary of the Board, the Board hereby finds and determines that:

- a) □ The land within the District will benefit by the operation, maintenance, and services and appurtenant facilities and administration related thereto; and
- b) □ District includes the lands so benefited; and
- c) □ The net amount to be levied upon the lands within the District is in accordance with the rates and charges previously approved by the property owners within the District and is apportioned by a formula and method that fairly distributes the net amount among eligible parcels in proportion to the benefits received by each parcel.

Section 3. That the Report and charges as presented to the Board, and on file in the Office of the Secretary of the Board, are hereby confirmed as filed.

Section 4. That the Board hereby orders the proposed improvements to be made, which improvements are briefly described as follows: the operation, maintenance and services the District is authorized to provide, including street lighting, landscaping, flood and drainage control, park and open space maintenance, street-sweeping and appurtenant facilities, and administration related thereto.

Section 5. That reference is hereby made to the Report for a description of improvements, the boundaries of the District and zones within the District, and the proposed rates and charges upon lots and parcels of land within the District.

Section 6. That the maintenance, operation, and services shall be performed pursuant to the Code, and the County Auditor of the County of Riverside shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, and such levies shall be collected at the same time and in the same manner as the County taxes are collected. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 7. That the Treasurer of the City of Murrieta shall deposit money representing rates and charges collected by the County for the District to the credit of the Murrieta Community Services District, and such money shall be expended only for the maintenance, operation, services and administration as described in Section 4.

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Section 8. That the adoption of this Resolution constitutes the District levy for the fiscal year commencing July 1, 2024, and ending June 30, 2025.

Section 9. That the Secretary of the Board is hereby authorized and directed to file the levy with the County Auditor upon adoption of this Resolution.

PASSED AND ADOPTED this 2nd day of July, 2024.

Lori Stone, President

ATTEST:

Cristal McDonald, Secretary

APPROVED AS TO FORM:

Tiffany Israel, General Counsel

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STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)§
CITY OF MURRIETA)

I, Cristal McDonald, Secretary of the Murrieta Community Services District, do hereby certify that the foregoing Resolution No. CSD 24-281 was duly passed and adopted by the Board of Directors of the Murrieta Community Services District at the regular meeting thereof, held on the 2nd day of July, 2024, and was signed by the President of the said District, and that the same was passed and adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Cristal McDonald, Secretary

□



City of Murrieta

Community Services District

2024/2025 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: May 7, 2024
Public Hearing: July 2, 2024

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ENGINEER'S REPORT AFFIDAVIT

Murrieta Community Services District

City of Murrieta

Riverside County, State of California

This Report identifies the parcels within the District and relevant zones therein including the improvements, budgets, parcels, and assessments to be levied for fiscal year 2024/2025, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Riverside County Assessor's parcel maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 31st day of May, 2024.

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

By: *Michelle Laase*

Michelle Laase, Project Manager
District Administration Services

By: *Tyrone Peter*

Tyrone Peter
P.E. # C 81888



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I. OVERVIEW

A. INTRODUCTION

The Murrieta Community Services District (“District”) was formed in 1992 through a resolution of the Local Agency Formation Commission (LAFCO) under provisions of the District Reorganization Act, and pursuant to the provisions of the California Government Code, Section 56100, to continue services previously provided by Riverside County (“County”). The boundaries of the original District and the subsequent annexations have been approved by LAFCO, and the boundaries of the District are coterminous with the boundaries of the City of Murrieta (“City”). The District was formed with rates and charges set and established annually pursuant to Section 61000, et seq., Title 6, Division 3 “Community Services Districts” of the California Government Code, (the “CSD Code”) and in compliance with the substantive and procedural requirements of the California State Constitution Article XIID (the “Constitution”).

This Engineer’s Annual Levy Report (“Report”) describes the District, any changes to the District and the proposed rates and charges for fiscal year 2024/2025 based on the estimated budget (cost) to provide services and maintain improvements within the District. Each eligible parcel charged receives direct benefit from various improvements and services provided through the District. Charges are apportioned by a formula and method that fairly distributes the net amount to provide each improvement and service among the eligible parcels in proportion to the benefits to each parcel.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (“APN”) by the County Assessor’s Office. The County Auditor/Controller uses APNs and specific Fund Numbers to identify on the tax roll properties charged for special district benefits.

Pursuant to the CSD Code annual notices are mailed to the parcels subject to the annual rates and charges indicating that a Report has been filed and the time and place of the Public Hearing to be held before the Community Services District Board of Directors (“Board”). At the Public Hearing, the Board shall allow the public an opportunity to hear and be heard regarding the District. Following consideration of the public comments and any written protest, the Board may order amendments to the Report. Following final approval of the Report and confirmation of the rates and charges therein, the Board may then order the levy and collection of the charges for fiscal year 2024/2025. In such case, the levy information will be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in fiscal year 2024/2025.

B. DISTRICT BACKGROUND

Historically, the District provides services and the maintenance of specific improvements within public right-of-ways and dedicated landscape easements that benefit various parcels and properties throughout the City. Pursuant to the original formation documents, the District has the authority to provide and collect charges for several services and improvements. These services and improvements encompass but are not limited to eight (8) different categories. The categories of services and improvements that may be provided through the District include:

- Community Parks and Recreation Services
- Law Enforcement
- Landscape Maintenance
- Street Lighting
- Street Sweeping
- Trash Control (Refuse Collection/Recycling)
- Traffic Signals
- Flood/Drainage Control

Although the District is authorized to provide a wide range of services and improvements, only flood/drainage control, street sweeping, street lighting and landscape maintenance service continue to be levied as District rates and charges. In fiscal year 1995/1996 the rates and charges for law enforcement and trash control (Refuse Collection/Recycling) were no longer budgeted or levied through the District.

In accordance with the Constitutional amendments set forth in Proposition 218 (approved by California Voters in November 1996) the costs and charges associated with the services and improvements provided by the District were reviewed. The improvements and services provided by the District and the corresponding charges were identified as general benefit, special benefit, or exempt charges. Based on this review, the following changes were made to the District in fiscal year 1997/1998:

- Those services and improvements identified primarily as general benefit were eliminated and no longer levied through District rate and charges, including the rates and charges for Traffic Signals, the Community Parks and Recreation services.
- The costs and charges associated with flood/drainage control improvements and street sweeping services throughout the District were determined to be exempt from the substantive and procedural requirements of the Constitution (Articles XIID Section 5a). These improvements and services continue to be levied at the same rates and method of apportionment established prior to the Constitutional amendment.
- The rates and charges for the remaining improvements, services and associated costs were identified as special benefits and subject to both the substantive and procedural requirements of the Constitution. Parcels receiving special benefits from these various improvements and services were identified and the applicable rates and charges to the affected properties within the District were submitted to the property owners for approval. The Board initiated and conducted property owner protest ballot proceedings for the special benefit (local improvement) charges applicable to the various Zones within the District and the properties within those Zones. The property owner ballots returned were tabulated separately for each Zone to determine if majority protest existed. The tabulation of the ballots indicated that majority protest did not exist and that the property owners approved the special benefit rates and charges for the improvements and services within each of the

District Zones. The rates and charges approved by the property owner balloting established a maximum rate for each of the local services and improvements provided in each Zone. Any future increase to the approved rates and charges will require additional property owner ballot proceedings and approval of the affected properties.

Although many of the charges historically levied for the District have been eliminated, the District continues to have the authority to provide the original services and to levy rates and charges for these services, provided the charges are in compliance with the provisions of the Constitution. For example, although the District no longer includes refuse and recycling collection charges as part of the regular District charges, the District has the authority to levy such charges. The costs associated with this service are currently billed directly by the waste hauler to each of the property owners receiving this service, but the District may still levy a charge against properties as deemed necessary by the Board for services rendered by the District or its contractor related to refuse collection, recycling, weed abatement or nuisance abatement.

II. DESCRIPTION OF THE DISTRICT

A. SERVICES

The following describes the services and improvements authorized and currently provided by the District. Those improvements and services identified as “General Benefit” are not funded through District rates and charges. The services and improvements identified as flood/drainage control or street maintenance (street sweeping) are classified as “Exempt Benefits” and levied district-wide utilizing the rates and method established prior to the passage of Proposition 218 (Expenses not recovered through District charges will be funded from other revenue sources). Those District services and improvements identified as “Special Benefits” and the corresponding charges were approved through a property owner protest ballot proceeding and shall be levied at a rate equal to or less than the amount approved by the property owners. Any subsequent increase to rates and charges shall be subject to the procedural and approval process required by law.

Flood/Drainage Control — This service provides for the maintenance and improvement of detention basins, storm drains, landscaped slopes, flood channels, parkland and open space areas that are directly related to flood/drainage control throughout the City. The District charges related to the maintenance of these improvements are identified as exempt from the substantive and procedural requirements of the Constitution at the current rate and method of apportionment. The funds required for flood/drainage control within the District that are not funded by rates and charges are provided through other revenue sources.

Street Sweeping — The District contracts with professionals for regular street sweeping services of paved streets that the District has contracted to sweep. This service helps ensure both the beauty of the City and the quality of life for the property owners. Since the primary function of street sweeping is to maintain the roads and drainage system from debris, the charges associated with this service (local street sweeping) are

identified as exempt from the substantive and procedural requirements of the Constitution at the current rate and method of apportionment. Although this service is applicable district-wide, the charge is applied to only specific residential tracts and developments where local street sweeping services are performed (in-tract and adjacent streets), including the new residential developments. Street sweeping on the major streets and arterial streets (Citywide services) are funded through other revenue sources and are not part of the street sweeping charges levied through the District. The parcels, tracts, subdivisions, and developments that are provided local street sweeping services proportionately share in the costs associated with this service.

Local Landscape Maintenance — This service provides for labor, material, administration, personnel, equipment, and utilities necessary to maintain landscaped improvements within the public right-of-ways, parkways, slopes, local parks, open space areas and other public easements funded by the District. Improvements include, but are not limited to: turf, ground cover, shrubs, trees, hardscape, irrigation systems, lighting, water features, playground equipment, fencing, entry monuments, drainage systems and associated appurtenances. The parcels that receive special benefit from the improvements proportionately share in the improvement costs. The local parks and landscaped areas maintained by the District provide a special benefit to various developments that may include parcels within specific commercial developments, residential tracts, individual residential units, and multi-family residential units. Parcels in the District are charged for only the local parks and landscape improvements and services that are considered a special benefit to the parcels within each respective Zone.

Street Lighting — Street lighting is provided throughout the City including those on major streets and intersections as well as locally (within specific developments). The City pays Southern California Edison Company to furnish power and perform maintenance and repairs for the streetlights. The costs associated with streetlights on the arterial and major streets have been identified primarily as a general benefit and these costs are not budgeted or levied through the District rates and charges. Local street lighting is identified as a special benefit to the parcels within the developments that have these facilities. These improvements provide no measurable benefit to the public at large and therefore, local street lighting improvements provided through the District are funded by the benefiting parcels through annual rates and charges.

B. BENEFIT ZONES

The District provides some improvements and services that benefit the eligible parcels within the District, while other improvements and services benefit specific areas or groups of parcels. To address these differences, the District is comprised of fourteen (14) Zones, each identified with specific improvements, and combinations of services or types of service that benefit the parcels within that Zone. The overall charge to each parcel within the District and respective Zone is directly related to the improvements, the number and types of services provided, the cost associated with those improvements and services, and the number and types of parcels that benefit from those improvements.

Much of the development within the City of Murrieta consists of planned developments referred to as Specific Plans. Within each of these Specific Plan areas, the services and

improvements provided by the District specifically benefit the parcels in that particular area and were installed as an integral part of developing the area. To this extent, most of the Zones within the District can be identified geographically by Specific Plan boundaries or by individual tract boundaries.

The costs associated with the exempt improvements (flood/drainage control and street sweeping) are budgeted district-wide and apportioned to each of the Zones based on the total proportionate benefit of parcels within that Zone. However, the costs associated with local improvements are budgeted separately for each Zone and charged to only those parcels that benefit from those improvements. The Zones within the District were created to identify specific developments or regions of the District that have similar local improvements provided to properties within that area (similar benefits). However, within a particular Zone some parcels may be charged different amounts for local improvements depending on their special benefit and association with each type of improvement provided. While most parcels within a Zone typically benefit from similar improvements (i.e., landscaped parkways, local parks, and street lighting), some parcels (specific developments) may not benefit from one or more of these improvements. These parcels are charged for only those improvements that benefit the property and are not charged for the other local improvements that may be provided in that Zone.

The following is a brief description of the Zone designations and their general geographical location:

- **Zone A** — Parcels within this Zone include the areas known as Alta Murrieta and Rancho Acacia Specific Plans. This Zone is generally located East of Interstate 215, West of the Rancho California Line, South of the Murrieta City Limits and North of Murrieta Hot Springs Road. The major streets in this Zone include Whitewood Road, Los Alamos Road, and Alta Murrieta Drive.
- **Zone B** — Parcels within this Zone include the area generally known as the California Oaks Specific Plan. This Zone generally includes developments and planned developments East of Interstate 15, West and South of the Murrieta City Limits and North of Los Alamos Road including the gated community known as the Colony. The major streets in this Zone include California Oaks Road, Jackson Avenue, Nutmeg Street and Clinton Keith Road.
- **Zone C** — Parcels within this Zone are known as the Jefferson Avenue Development. This Zone includes specific tracts along Jefferson Avenue North of Lemon Street and South of the Murrieta City Limits. This Zone includes but is not limited to the Antigua development (Tracts 216191-01, 22346-00, and 22603-00); the Montafino development (Tract 21759-00); and the San Raphael development (Tract 23127-00).
- **Zone D** — Parcels within this Zone include the area known as the Rancho Las Brisas Specific Plan. This Zone consists of developments and planned developments between California Oaks Road and Interstate 215, North of Murrieta Hot Springs Road. The major streets in this Zone include Los Alamos Road, Hancock Avenue and Las Brisas Road.

- **Zone E** — Parcels within this Zone are known as the Washington Avenue Development. This Zone includes but is not limited to specific tracts west of Washington Avenue just South of Lemon Street. This Zone includes the Northfork Development and the Standard Pacific Development (Tracts 23095).
- **Zone F** — Parcels within this Zone are known as the Rancon Business Center. This Zone includes the commercial development and planned commercial development between Jefferson Avenue and Adams Avenue, North of Reagan Avenue and South of Elm Street known as the Rancon Business Center.
- **Zone G** — Parcels within this Zone are known as the Rural Development. This Zone generally includes the parcels within the original District boundaries that were not within a Specific Plan area or planned development. This Zone includes a large number of undeveloped parcels, rural residential parcels, older residential tracts and both new and older commercial developments.
- **Zone H** — Parcels within this Zone are known as the Spirit and Continental developments of the Bear Valley area. These developments are located South of Clinton Keith Road near Calle Del Oso Oro. This Zone includes the Spirit development (Tracts 23879-00, 23879-01, 23879-02, and 23879-03); and the Continental Homes development (Tracts 23880-00 and 23881-00).
- **Zone I** — Parcels within this Zone are known as the Vineyard Knolls. This Zone is located South of Clinton Keith Road near Calle Del Oso Oro and is within the area known as the Bear Valley. This Zone includes the Vineyard Knolls development (Tract 21419-00). This particular development currently has a Homeowner's Association that maintains the local landscape amenities in and around the development.
- **Zone J** — Parcels within this Zone are mainly within the gated community development known as Bear Creek. This Zone is just South of the Murrieta City Limits and North of Clinton Keith Road. This particular Zone currently has a Homeowner's Association that services and maintains the local streetlights and landscape amenities in and around the development.
- **Zone K** — Parcels within this Zone originally consisted of the planned development areas within the region known as Bear Valley that had not been previously subdivided. As development progressed in this region, Landscaping and Lighting Districts were formed to provide for local improvements associated with new developments and the properties within these developments were re-designated within the District as Zone L. The remaining parcels within Zone K now include only the development known as Lake Villas Bear Valley (Tracts 21370-00 and 21370-01) adjacent to Bear Creek.
- **Zone L** — This Zone was originally established in the District in fiscal year 1999/2000 as a result of new development within the City after the original

District Zones (A through K) were balloted and established in fiscal year 1997/1998. Parcels within this Zone consist of new developments within the District that are subject to exempt charges (flood/drainage control and street sweeping), but their local improvements are funded and levied through other revenue sources (specifically, the Murrieta Consolidated Landscape Maintenance District). This Zone will continue to be expanded in future years to identify parcels, properties, and subdivisions throughout the District for which their local landscaping and lighting improvements are funded through another District rather than through the Community Services District.

- **Zone M** — Parcels within this Zone consist of the territory annexed to the City of Murrieta in February 1999 and included in the District charges beginning in fiscal year 2000/2001. This Zone and territory are generally located East of Interstate 215, South of Scott Road and North of Clinton Keith Road and includes a number of undeveloped parcels, new developments, and some rural residential parcels. Most of the properties within this Zone are part of a proposed Specific Plan Area known as the Golden City/Murrieta Highlands area. Properties within Zone M are subject to exempt District charges (flood/drainage control and street sweeping) based on their current land use. However, the services in this Zone may be expanded in future years to include specific improvements and services necessary for the development of properties within this region of the City. These new services and improvements may be added to the District rates and charges or funded through other special districts. The new residential subdivisions developed in this area since the territory was annexed to the City and District, are being conditioned to form and/or annex to a Landscaping and Lighting District to fund their local improvements.
- **Zone N** – Parcels within this Zone consists of the territory annexed to the City of Murrieta and the District in fiscal year 2002/2003 (July 2002). This Zone is generally South of Clinton Keith Road, West of Winchester Road, North of the Murrieta/Temecula City Limits and East of the previously established Murrieta City Limits. The properties within this annexation territory include both developed and undeveloped properties including several residential tracts. Properties within this Zone are subject to exempt District charges (flood/drainage control and street sweeping) based on their current land use. In conjunction with the annexation of this territory to the City and District, several Landscaping and Lighting Districts were formed in fiscal year 2002/2003 to continue the maintenance and operation of local landscaping and lighting improvements previously provided to specific developments by County Service Area 143, County Service Area 103, or Valleywide Park and Recreation District. These properties and developments are now part of the Consolidated Landscaping and Lighting District.

III. CHANGES TO THE DISTRICT

A. GENERAL PROVISIONS

Modifications to the District structure, if any, could include, but are not limited to: changes in the types of services provided; changes or expansion of existing services; addition of new Zones or restructuring of the current Zones; annexation of parcels into the District; addition or restructuring of services or service levels; or revisions in the method of apportionment.

B. HISTORICAL CHANGES TO THE DISTRICT

Prior to the levy of rates and charges for fiscal year 1997/1998, an extensive review of the District was conducted to ensure full compliance with both the substantive and procedural requirements set forth in the California Constitution Article XIID. This review resulted in the following:

- General Benefit services and improvements were eliminated from the District rates and charges. These improvements and services included recreational services and programs, much of the arterial and park landscaping, arterial street lighting and traffic signals.
- Services and improvements related to street maintenance and flood/drainage control were carefully reviewed and identified within the District. The existing cost and charges related to these improvements and services were identified as exempt from the substantive and procedural requirements of the Constitutional amendment. These improvements and services include portions of landscaped slopes, open space areas, park areas, detention and retention basins specifically identified as flood/drainage control areas; as well as local street sweeping services. Although the City provides street sweeping on arterial and major streets, this service was not funded through District charges prior to fiscal year 1997/1998 and therefore not included as part of the exempt charges. The rates and charges for flood/drainage control and street sweeping were fixed at the existing rates and method of calculation, which means the only increase in revenue for these services will be the result of parcel land use changes, parcel subdivisions, or annexations to the District.
- Local improvements that provide special benefit to specific parcels were identified. These improvements included local parks, open space areas, perimeter and parkway landscaping, slope landscaping, and local street lighting and were identified and associated with specific Zones and the parcels within those Zones. At that time, there were eleven Zones (A through K), each representing regional areas of the District and the improvements and services provided in those areas. These local improvements and the costs associated with the improvements including personnel and administration were apportioned to each parcel benefiting from the specific improvements in each Zone to establish a maximum rate and charge. The property owners, through the required balloting process subsequently approved the maximum rate and charges for these improvements and services in each Zone.

In conjunction with establishing the maximum local improvement rate and charges in each of the Zones, the method of apportionment was reviewed and modified to directly reflect the special benefits provided to the properties within each Zone. Most of the local improvements and services are specifically related to the residential developments within the Zones including parcels within specific residential subdivisions, individual single family residential units, and multi-family residential units, however there are some exceptions such as Zone F (Rancon Business Center), which includes only commercial and industrial properties.

Although the Community Services District has the authority to provide a wide range of services and improvements, it was recognized that as the City continues to grow, creating numerous benefit zones within the District to address specific local and special benefit improvements for new developments was not efficient. Therefore, in fiscal year 1999/2000 the City began to establish Landscaping and Lighting Districts to address local improvements associated with most of these new developments. A new zone “Zone L” was established within the District to identify these properties and developments. Properties designated as “Zone L” continue to be subject to District rates and charges for flood/drainage control and street sweeping, but their local landscaping and lighting improvements are provided through a landscaping and lighting district.

In fiscal year 2000/2001 “Zone M” was established within the District. This zone designation identified the territory annexed to the City and the District in February 1999 and is commonly known as the Golden City/Murrieta Highlands area. Properties within this Zone are subject to exempt District charges (flood/drainage control and street sweeping). As this area develops, the improvement and services provided to this region of the City will likely require additional funding. This funding may be from other revenue sources or from an expansion and increase of the District charges. An increase to the District rates and charges would require property owner ballot proceedings.

In fiscal year 2002/2003 “Zone N” was established within the District to designate the territory annexed to the City and the District in July 2002. Properties within this Zone are subject to exempt District charges (flood/drainage control and street sweeping). However, unlike Zone M, which was largely undeveloped at the time of annexation, this annexation territory was comprised of several existing commercial and residential developments. For most of the residential developments, local landscaping and lighting improvements were being funded by assessments through a County Service Area or the Valley-wide Park and Recreation District. Rather than establishing several new zones within the District for these special benefit improvements, the City converted the pre-existing assessments to assessments levied under the provisions of the Landscaping and Lighting Act of 1972. These developments are now designated as Zone L and the remaining parcels within the annexation territory are included in Zone N. In conjunction with this annexation, the apportionment of rates and charges for flood/drainage control applied to mobile homes within a mobile home park or development was reduced from one (1.0) benefit units per mobile home to half (0.5) benefit units per mobile home. This modification is now applied to this Land Use classification throughout the District. This change did not impact or increase the rates and charges to any other Land Use classification.

IV. METHOD OF APPORTIONMENT

A. GENERAL

The revenues collected through District rates and charges will partially cover annual operation and maintenance costs, and administrative expenses related thereto, as stated in the Budget section of this Report. Since the rates and charges are for the annual operation, maintenance and servicing of the improvements, the cost of providing these improvements shall be established annually and there is no prepayment option afforded to the property owners.

The CSD Code permits the establishment of rates and charges for the purpose of providing certain public improvements and services authorized for the Agency. The cost to provide services within the District is fairly distributed among each eligible parcel based on the services and improvements provided to that parcel. The formula used to determine rates and charges is based on the land use, size, development limitations, and development status of each parcel as compared to other parcels that benefit from a specific improvement or service.

Section 4 of the Constitution requires that a parcel's charge may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and further requires that the District must separate the general benefits from the special benefits, only levying charges for special benefits. (The existing charges for streets and flood/drainage control services are considered exempt charges under the provisions of the Constitution unless the charge is increased).

B. SPECIAL BENEFIT ANALYSIS

The formula used for calculating the District charges reflects the composition of the parcels, the improvements and services provided, and fairly apportions the costs to each parcel. Pursuant to the provisions of the Constitution, properties may only be levied charges for improvements and services that are identified as either exempt charges or special benefit charges.

Exempt Rates and Charges

It has been determined that the rates and charges associated with flood/drainage control improvements and street sweeping services throughout the District were identified as exempt charges pursuant to the Constitution, Section 5a. The rates and method of apportionment established prior to the passage of Proposition 218 shall be applied to the future charges for these services. The costs associated with streets and flood/drainage control related services and improvements have historically been levied as a district-wide service to specific property types. Because the rates and charges for these services and improvements are considered exempt, at their current rate they will continue to be spread district-wide utilizing the existing Equivalent Benefit Unit (EBU) method of apportionment.

Special Benefit Rates and Charges (Local Improvements)

The improvement and services identified and levied as local improvement charges in various Zones of the District enhance the desirability of the benefiting properties by the presence of well-maintained local parks, parkway landscaping, open space areas, street lighting and appurtenant facilities in close proximity to those properties. Having well-maintained local landscaping and local park improvements means that the assessed properties and property owners may enjoy the benefits of having such improvements associated with their property.

The special benefits associated with landscape improvements, open space areas and local parks include:

- The aesthetic value of green space.
- Improved aesthetic appeal of nearby parcels.
- Enhanced adaptation of the urban environment within the natural environment.
- Improved erosion resistance.
- Improved dust and debris control.
- Enhanced availability and access to nearby open space areas, parks and facilities that are safe and well maintained for the local residents and their families.
- Reduced noise and air pollution (environmental enhancement).
- Enhanced sense of pride within the development and community.
- Reduced property-related crimes (especially vandalism) against properties through the abatement of graffiti.

The special benefits of local street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and highways.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal acts and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

The preceding special benefits contribute to a specific enhancement and desirability of each of the benefiting parcels within the District Zones.

General Benefits

Those services and improvements that were previously provided by the District but were considered (in whole or in part) to be a general benefit to the public at large are no longer levied through the District charges. These improvements and services included recreational services and programs, portions of the landscape improvements on arterial streets and within the community parks, arterial street lighting and traffic signals.

C. RATE AND CHARGES METHODOLOGY

Equivalent Benefit Units:

To apportion property benefits equitably, it is necessary to relate the different types of parcels benefiting from specific improvements to each other. The Equivalent Benefit Unit (EBU) method of apportioning benefits is typically seen as the most appropriate and equitable methodology for maintenance type districts, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size, and development. This method of apportioning benefits typically uses the single-family home as the base unit of comparison (A single family home is assigned one EBU). Every other land-use is converted to EBU's based on a formula that equates the property's specific land-use to a single-family home and is considered appropriate for the improvements and service provided in this District. However, because the improvements provided and the properties benefiting from those improvements may vary, the weighting factors (EBU) applied to a particular Zone or improvement may be altered to appropriately reflect the proportional benefit to the properties.

Every parcel in the District is assigned a weighting factor known as a Benefit Unit Factor (BUF). The BUF reflects the parcel's land use and planned or potential development. Similar parcel types and development benefiting from the same improvements are assigned a similar BUF. The BUF factor in conjunction with each parcel's specific characteristics such as size, number of units, development status, and development limitations is used to establish each parcel's individual EBU. The EBU calculated for each parcel therefore provides a direct comparison to other parcels and proportional relationship of benefit received by each parcel from a specific improvement or group of improvements. Although some parcels may require special calculations due to specific development restrictions or unique circumstances, generally a parcel's BUF, multiplied by its acres or units determines the parcel's EBU.

$$\text{Parcel BUF} \times (\text{Acre or Units}) = \text{Parcel EBU}$$

The Total Equivalent Benefit Units (EBU's) in a Zone or for a specific improvement or service is the sum of the EBU's for parcels that benefit from the improvements. Taking the Total Service Cost to be levied and dividing that amount by the Total EBU of the parcels benefiting from that specific service establish a Rate Per EBU for each service provided.

Total Service Cost / Total EBU (for Service) = Rate per EBU (for Service)

This rate is then applied back to each parcel's individual EBU to determine the parcel's charge and proportionate benefit from that service.

Parcel EBU x Rate per EBU (for Service) = Parcel Charge (for Service)

A parcel's Total District charge is the accumulation of the services they receive benefit from, at the rate established for each service. Therefore, each parcel is charged for only the services they benefit from, and similar parcels receiving similar benefits will be charged the same amount.

Parcel Total Charge = Sum of Applicable Charges for each Service

Exempt Services

The rates and charges calculated for flood/drainage control and street sweeping are identified as exempt charges and not subject to the substantive and procedural requirements of the Constitution, Article XIID at the existing rate and method of apportionment. Changes in property development such as land use changes or parcel splits that facilitate changes in a parcel's charges for these services are not considered new or increased charges. The following two tables provide the Benefit Unit Factors (BUF) and applicable multiplier used to calculate the EBU and charges applied to various property types for flood/drainage control within the District.

Land Use/Equivalent Benefit Unit Calculations

Property Type	Land Use Code	Benefit Unit Factor	Multiplier
Vacant Commercial	CMV	0.5	Per Parcel
Commercial Developed	COM	4.0	Per Acre
Residential Multi-Family	MFR	1.0	Per Unit
Vacant Multi-Family	MFV	0.5	Per Parcel
Mobile Home Park	MHP	0.5	Per Unit
Recreational	REC	2.0	Per Acre
Residential Single-Family	SFR	1.0	Per Unit
Vacant Single-Family	SFV	0.5	Per Parcel
Commercial Under-Developed	UDC	2.0	Per Acre
Residential Under-Developed	UDR	1.0	Per Unit
Vacant Undefined	UDV	0.0	Per Parcel
Government/Public Owned Property	NON	0.0	Per Parcel

For Flood/Drainage Control
Sample Calculations
For Flood/Drainage Control Charges

Property Type	Land Use Code	BUF	x	Acres Units	=	Parcel EBU	x	Charge per EBU	=	Parcel Charge
Commercial Developed	COM	4.0	x	1.85	=	7.40	x	\$39.72	=	\$293.92
Residential Single-Family	SFR	1.0	x	1.00	=	1.00	x	\$39.72	=	\$39.72
Residential Multi-Family	MFR	1.0	x	30.00	=	30.00	x	\$39.72	=	\$1,191.60
Vacant Single-Family	SFV	0.5	x	1.00	=	0.50	x	\$39.72	=	\$19.86
Vacant Undefined	UDV	0.0	x	1.75	=	0.00	x	\$39.72	=	\$0.00

Street sweeping charges are typically applied to residential developments, but there are some commercial developments, such as Zone F (Rancon Business Center) in which these charges are applicable. The street sweeping charge of \$5.72 is applied equally to the parcels that receive this service regardless of the parcel's size or development status (per parcel charge).

Local Improvement and Services — Zone F

The improvements and services identified as special benefits within Zone F (Rancon Business Center) include local street lighting and perimeter and parkway landscaping associated with this commercial development.

- **Local Street Lighting** — Street lighting provides safety and security related benefits to properties. To this extent, it was determined that the properties within the Zone regardless of size or location benefit equally from street lighting. Therefore, the apportionment of special benefit shall be per parcel. Each benefiting parcel within the Zone will share equally in the costs associated with the streetlights.
- **Local Landscaping** — The special benefits properties receive from landscaping are more related to the special enhancement of the property rather than safety and security and each parcel's use and optimum development potential must be considered. Since the benefiting properties are zoned for commercial use, it was determined the most equitable apportionment of special benefit for landscape improvements should be based on the size of the property (reflective of potential use and benefit). The acreage of each parcel provides a proportional comparison of benefit received by each parcel in relationship to other parcels.

Government-owned land and public utility-owned property may not be excluded from charges unless they clearly derive no special benefit. As noted previously, the special benefits properties receive from the landscaping are directly related to aesthetics and special enhancement of the property. For street lighting the special benefits are safety and security related, and to a lesser degree enhancement of the property. Each parcel within Zone F has been carefully evaluated for current land use and potential uses. It has been determined that ten (10) of the parcels within Zone F currently do not receive identifiable benefits or special enhancement of the property from the landscaping improvements and are not charged.

APN	Acreage	Property Description
909-353-028	3.36	Common Area
909-354-007	2.67	Common Area
909-390-016	3.18	Common Area
909-353-028	3.36	Common Area
909-300-050	0.10	Non-Buildable sliver parcel (easement)
909-300-046	0.44	Street Parcel (Beckman Court)
909-300-047	0.39	Street Parcel (Kelvin Court)
909-300-048	0.50	Street Parcel (Deere Court)
909-352-011	0.89	Telephone relay station (GTE of California)
909-300-056	4.36	Warm Springs Creek (Flood Channel)

Nine (9) of the parcels listed above have no development potential, and include designated streets, common areas, a flood control channel, and a sliver parcel that is part of a street easement. The other property is a telephone substation which does not benefit from the improvements and clearly receives no special enhancement of the property.

Similarly, twelve (12) of the existing one hundred nineteen (119) parcels within Zone F are not charged for street lighting improvements. These thirteen parcels include:

APN	Acreage	Property Description
909-300-016	0.30	Bifurcated: (This parcel and 909-300-052 are charged as one lot)
909-351-002	0.49	Bifurcated: (This parcel and 909-351-001 are charged as one lot)
909-301-003	1.22	Common Area
909-353-028	3.36	Common Area
909-354-007	2.67	Common Area
909-390-016	3.18	Common Area
909-352-011	0.89	Telephone relay station (GTE of California)
909-300-050	0.10	Non-Buildable sliver parcel (easement)
909-300-046	0.44	Street Parcel (Beckman Court)
909-300-047	0.39	Street Parcel (Kelvin Court)
909-300-048	0.50	Street Parcel (Deere Court)
909-300-056	4.36	Warm Springs Creek (Flood Channel)

Nine (9) of the parcels listed above have no development potential and include designated streets, common areas, a flood control channel, and a sliver parcel that is part of a street easement. The remaining parcels include one (1) telephone substation and two (2) are part of bifurcated lots. A bifurcated lot is a single lot split by a tax rate area code into more than one APN. These parcels are treated as part of their larger corresponding parcel and are levied as one parcel for street lighting.

Local Improvement and Services — Zones A, B, C, D, E, H, and I

The local improvements and services that have been identified as special benefits in Zones A, B, C, D, E, H, and I provide a special benefit to only residential developments, including the parcels within specific residential tracts, individual single family residential units, and multi-family residential units. The local improvements and services provided by the District in these Zones are directly associated with improvements installed as part of the residential developments and Specific Plans.

- **Local parks** — Residential properties within Zones A, B, C, D and H benefit from the local parks and open space areas provided in each respective Zone, (local parks are not associated with Zones E and I). Each parcel is charged at a minimum of one EBU (including vacant residential tract lots), and Multi-family dwelling units are charged one EBU per Unit. Developed Residential parcels within a Zone but not within a tract development are charged for local parks if they are within similar proximity to the park improvements and benefit from those improvements.
- **Local landscaping**— Residential properties within Zones A, B, C, D, E and H benefit from the local landscaping adjacent to their parcel or tract development within each Zone, (local landscaping for Zone I is provided by the Homeowner’s Association for properties in this Zone). Each parcel is charged at one EBU including Vacant Single-family residential tract lots and Multi-family residential parcels. Residential units or developments not adjacent to or associated with the improvements receive no special benefit and are not charged.
- **Local street lighting**—the Residential Tracts within Zones A, B, C, D, E, H, and I have local streetlights that are provided and funded by District charges. These parcels receive special benefits from this improvement that is not provided by the District to other residential properties. No distinction is made between developed or vacant residential lots within a tract; each shares equally in the cost of local streetlights and is assigned one EBU per parcel. Residential parcels that have no in-tract street lighting are not charged for this improvement.

Local Improvement and Services — Zones G, J, K, M and N

Those properties identified within Zones G, J, K, M and N are not charged for local landscape improvements and services (landscaping, parks, and streetlights). The District does not currently maintain any specific local

improvements in these areas identifiable as local special benefits. As future development occurs in these areas and local improvements are installed, the affected properties could be reassigned to Zone L with their local improvements funded through a separate maintenance district. Any new or increased charge will be subject to both the substantive and procedural requirements of the Constitution.

Local Improvement and Services —Zone L

Those properties identified within Zone L are not charged for local landscape and lighting improvements and services through the District. Properties included in Zone L are part of a separate maintenance district and the local improvements that provide special benefits to these parcels are funded through a Landscaping and Lighting District.

V. DISTRICT BUDGETS

The fiscal year 2024/2025 District Budgets are summarized in the following tables.

District Budgets for (Zones: A, B, C, D and E)

Budget Item	Zone A Amount	Zone B Amount	Zone C Amount	Zone D Amount	Zone E Amount
Local Parks and Open Space	\$100,145.96	\$217,646.11	\$19,226.49	\$47,182.66	\$0.00
Perimeter and Parkway Maintenance	93,457.04	166,399.33	19,226.49	36,600.70	8,103.63
Reserve/Improvement Fund	0.00	0.00	0.00	0.00	0.00
Total Landscape Maintenance	\$193,603.00	\$384,045.44	\$38,452.97	\$83,783.36	\$8,103.63
Local Streetlights	85,734.74	191,292.78	17,496.59	62,882.53	17,457.10
Total Local Benefit Service Costs	\$279,337.74	\$575,338.22	\$55,949.56	\$146,665.89	\$25,560.73
Fund Balance Contribution	0.00	-112,363.68	-13,915.26	0.00	0.00
General Fund Contribution	-90,766.42	0.00	0.00	-45,287.95	-11,136.67
Balance To Levy (Local Benefit)	\$188,571.32	\$462,974.54	\$42,034.30	\$101,377.93	\$14,424.06
EBU (Parks/Open Space)	2,665.00	7,840.00	515.00	2,764.00	0.00
Rate per EBU (Parks/Open Space)	\$29.08	\$17.28	\$29.74	\$4.80	\$0.00
EBU (Perimeter/Parkway)	2,487.00	5,994.00	515.00	2,144.10	427.00
Rate per EBU (Perimeter/Parkway)	\$21.66	\$29.64	\$28.86	\$18.14	\$10.76
EBU (Streetlights)	2,485.00	6,509.00	515.00	2,138.00	427.00
Rate per EBU (Streetlights)	\$23.02	\$23.02	\$23.02	\$23.02	\$23.02
Maximum & Applied Levy Rate (Local Benefit)	\$73.76	\$69.94	\$81.62	\$45.96	\$33.78
Flood/Drainage Control	\$159,056.62	\$439,562.55	\$26,617.98	\$150,958.73	\$22,121.35
Street Sweeping	14,220.45	38,033.71	2,951.63	12,281.30	2,442.53
Reserve/Improvement Fund	0.00	0.00	0.00	0.00	0.00
Total Exempt Service Costs	\$173,277.08	\$477,596.26	\$29,569.61	\$163,240.03	\$24,563.88
General Fund Contribution	-36,822.83	-101,762.06	-6,162.29	-34,948.06	-5,121.28
Balance To Levy (Exempt Services)	\$136,454.25	\$375,834.20	\$23,407.32	\$128,291.97	\$19,442.60
EBU (Flood/Drainage Control)	3,077.40	8,504.58	515.00	2,920.72	428.00
Rate per EBU (Flood/Drainage Control)	\$39.72	\$39.72	\$39.72	\$39.72	\$39.72
EBU (Street Sweeping)	2,486.00	6,649.00	516.00	2,147.00	427.00
Rate per EBU (Street Sweeping)	\$5.72	\$5.72	\$5.72	\$5.72	\$5.72
Maximum Levy Rate (Exempt Services)	\$45.44	\$45.44	\$45.44	\$45.44	\$45.44
Balance To Levy (All Services)	\$325,025.57	\$838,808.74	\$65,441.62	\$229,669.91	\$33,866.66
Maximum Rate (All Applicable Service)	\$119.20	\$115.38	\$127.06	\$91.40	\$79.22

Note: The rates shown per EBU for Parks/Open Space, Food/Drainage Control, and Perimeter/Parkway are net of General Fund Contributions. Slight differences in totals are due to rounding.

District Budgets for (Zones: F, G, H, I and J)

Budget Item	Zone F Amount	Zone G Amount	Zone H Amount	Zone I Amount	Zone J Amount
Local Parks and Open Space	\$0.00	\$0.00	\$88,946.86	\$0.00	\$0.00
Perimeter and Parkway Maintenance	52,014.15	0.00	88,946.86	0.00	0.00
Reserve/Improvement Fund	0.00	0.00	0.00	0.00	0.00
Total Landscape Maintenance	\$52,014.15	\$0.00	\$177,893.71	\$0.00	\$0.00
Local Streetlights	7,176.25	0.00	29,904.95	4,693.29	0.00
Total Local Benefit Service Costs	\$59,190.40	\$0.00	\$207,798.66	\$4,693.29	\$0.00
Fund Balance Contribution	-3,122.45	0.00	0.00	-20.23	0.00
General Fund Contribution	0.00	0.00	-71,969.12	0.00	0.00
Balance To Levy (Local Benefit)	\$56,067.96	\$0.00	\$135,829.54	\$4,673.06	\$0.00
EBU (Parks/Open Space)	0.00	0.00	457.00	0.00	0.00
Rate per EBU (Parks/Open Space)	\$0.00	\$0.00	\$181.74	\$0.00	\$0.00
EBU (Perimeter/Parkway)	78.62	0.00	457.00	0.00	0.00
Rate per EBU (Perimeter/Parkway)	\$682.70	\$0.00	\$92.46	\$0.00	\$0.00
EBU (Streetlights)	104.00	0.00	457.00	203.00	0.00
Rate per EBU (Streetlights)	\$23.02	\$0.00	\$23.02	\$23.02	\$0.00
Maximum & Applied Levy Rate (Local Benefit)	\$705.72	\$0.00	\$297.22	\$23.02	\$0.00
Flood/Drainage Control	\$14,274.47	\$504,698.78	\$23,620.22	\$10,492.13	\$27,832.58
Street Sweeping	612.06	10,222.02	2,614.14	1,161.20	3,111.80
Reserve/Improvement Fund	0.00	0.00	0.00	0.00	0.00
Total Exempt Service Costs	\$14,886.53	\$514,920.81	\$26,234.36	\$11,653.34	\$30,944.38
General Fund Contribution	-3,304.63	-116,840.33	-5,468.28	-2,429.02	-6,443.48
Balance To Levy (Exempt Services)	\$11,581.90	\$398,080.47	\$20,766.08	\$9,224.32	\$24,500.90
EBU (Flood/Drainage Control)	276.18	9,764.82	457.00	203.00	538.50
Rate per EBU (Flood/Drainage Control)	\$39.72	\$39.72	\$39.72	\$39.72	\$39.72
EBU (Street Sweeping)	107.00	1,787.00	457.00	203.00	544.00
Rate per EBU (Street Sweeping)	\$5.72	\$5.72	\$5.72	\$5.72	\$5.72
Maximum Levy Rate (Exempt Services)	\$45.44	\$45.44	\$45.44	\$45.44	\$45.44
Balance To Levy (All Services)	\$67,649.86	\$398,080.47	\$156,595.62	\$13,897.38	\$24,500.90
Maximum Rate (All Applicable Service)	\$751.16	\$45.44	\$342.66	\$68.46	\$45.44

Note: The rates shown per EBU for Parks/Open Space, Flood/Drainage Control, and Perimeter/Parkway are net of General Fund Contributions. Slight differences in totals are due to rounding.

District Budgets for (Zones: K, L, M, N, and the District Totals)

Budget Item	Zone K Amount	Zone L Amount	Zone M Amount	Zone N Amount	District Totals
Local Parks and Open Space	\$0.00	\$0.00	\$0.00	\$0.00	\$473,148.07
Perimeter and Parkway Maintenance	0.00	0.00	0.00	0.00	464,748.19
Reserve/Improvement Fund	0.00	0.00	0.00	0.00	0.00
Total Landscape Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$937,896.26
Local Streetlights	0.00	0.00	0.00	0.00	416,638.23
Total Local Benefit Service Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,534.49
Fund Balance Contribution	0.00	0.00	0.00	0.00	-129,421.61
General Fund Contribution	0.00	0.00	0.00	0.00	-219,160.16
Balance To Levy (Local Benefit)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,005,952.71
EBU (Parks/Open Space)	0.00	0.00	0.00	0.00	14,241.00
Rate per EBU (Parks/Open Space)	\$0.00	\$0.00	\$0.00	\$0.00	
EBU (Perimeter/Parkway)	0.00	0.00	0.00	0.00	12,102.72
Rate per EBU (Perimeter/Parkway)	\$0.00	\$0.00	\$0.00	\$0.00	
EBU (Streetlights)	0.00	0.00	0.00	0.00	12,838.00
Rate per EBU (Streetlights)	\$0.00	\$0.00	\$0.00	\$0.00	
Maximum & Applied Levy Rate (Local Benefit)	\$0.00	\$0.00	\$0.00	\$0.00	
Flood/Drainage Control	\$3,721.35	\$280,383.95	\$125,781.57	\$363,345.20	\$2,152,467.50
Street Sweeping	417.58	26,667.64	9,970.33	27,765.92	152,472.32
Reserve/Improvement Fund	0.00	0.00	0.00	0.00	0.00
Total Exempt Service Costs	\$4,138.92	\$307,051.59	\$135,751.90	\$391,111.13	\$2,304,939.82
General Fund Contribution	-861.52	-64,911.10	-29,119.35	-84,117.03	-498,311.26
Balance To Levy (Exempt Services)	\$3,277.40	\$242,140.49	\$106,632.55	\$306,994.10	\$1,806,628.55
EBU (Flood/Drainage Control)	72.00	5,424.82	2,433.60	7,029.94	41,645.57
Rate per EBU (Flood/Drainage Control)	\$39.72	\$39.72	\$39.72	\$39.72	
EBU (Street Sweeping)	73.00	4,662.00	1,743.00	4,854.00	26,655.00
Rate per EBU (Street Sweeping)	\$5.72	\$5.72 *	\$5.72	\$5.72	
Maximum Levy Rate (Exempt Services)	\$45.44	\$45.44	\$45.44	\$45.44	
Balance To Levy (All Services)	\$3,277.40	\$242,140.49	\$106,632.55	\$306,994.10	\$2,812,581.26
Maximum Rate (All Applicable Service)	\$45.44	\$45.44	\$45.44	\$45.44	N/A

Note: The rates shown per EBU for Parks/Open Space, Food/Drainage Control, and Perimeter/Parkway are net of General Fund Contributions. Slight differences in totals are due to rounding.

* This rate is not applied to parcels located within the boundaries of Landscape and Lightning No.15 (Greer Ranch).

APPENDIX A — TRACTS CHARGED FOR STREET SWEEPING

Zone	Tract No.	Development	Zone	Tract No.	Development
A	20150-00	SHADOW OAKS	A	20150-01	SHADOW OAKS
A	20562-00	COUNTRY WALK	A	21261-00	SUMMERHILL
A	21562-00	COUNTRY WALK	A	21563-00	THE TERRACES
A	21563-01	THE TERRACES	A	21563-02	THE TERRACES
A	21713-00	PACESETTER	A	21714-00	MONTECITO
A	21715-00	ALTA MURRIETA A/TR 21715-00	A	21716-00	MESA DEL REY
A	21864-00	WHITEWOOD ESTATES	A	21865-00	WHITEWOOD ESTATES
A	21866-00	EASTGATE	A	21868-00	CASHEL GLEN
A	21869-00	CIMMARON	A	21870-00	CIMMARON
A	21871-00	MESA DEL REY	A	21934-00	SUMMERHILL
A	21934-01	ACACIA PARK	A	21934-02	MONTERO
A	23340-00	EAST GATE	A	27808-01	BARCLAY HEIGHTS
A	27808-02	INLAND PACIFIC HOMES	A	27808-03	BARCLAY HEIGHTS
A	27808-04	BARCLAY HEIGHTS	A	27808-05	BARCLAY HEIGHTS
A	27808-06	BARCLAY HEIGHTS	A	27808-07	BARCLAY HEIGHTS
A	27808-08	BARCLAY HEIGHTS	B	20840-00	MONTEREY
B	20840-01	WILLOW GLEN	B	20840-02	WILLOW GLEN
B	20840-03	MONTEREY	B	20840-04	WILLOW GLEN
B	20840-05	MONTEREY	B	20840-06	MONTEREY
B	20841-00	SIENA & SIERRA	B	20841-01	SIENA & SIERRA
B	20841-02	SIENA & SIERRA	B	20841-03	SIENA & SIERRA
B	20841-04	SIENA & SIERRA	B	20841-05	SIENA & SIERRA
B	21071-01	THE COLONY	B	21071-02	THE COLONY
B	21072-01	THE COLONY	B	21072-02	THE COLONY
B	21072-03	THE COLONY	B	21072-04	THE COLONY
B	21072-05	THE COLONY	B	21072-07	THE COLONY
B	21072-07A	THE COLONY	B	21072-08	THE COLONY
B	21072-09	THE COLONY	B	21072-10	THE COLONY
B	21072-11	THE COLONY	B	21072-12	THE COLONY
B	21514-00	ANTELOPE RUN	B	21515-00	SAN MIGUEL
B	21515-01	SAN MIGUEL	B	21515-02	SAN MIGUEL
B	21987-00	ALICANTE	B	21987-01	ALICANTE
B	22076-00	PROVENCE/ENCANTO	B	22076-01	PROVENCE/ENCANTO
B	22077-A0	FALCON'S VIEW	B	22077-C0	MALAGUENA
B	22077-C1	MALAGUENA	B	22077-D	ATHENA
B	22077-D1	ATHENA	B	22077-D2	ATHENA
B	22077-D4	ATHENA	B	22077-D5	ATHENA
B	22077-D6	ATHENA	B	22077-D7	ATHENA
B	22437-00	FONTENAY	B	22490-00	PREMIER
B	22491-00	ACACIA CREST	B	22819-00	SORRENTO
B	22819-01	SORRENTO	B	22819-02	SORRENTO
B	23049-01	MANDALAY	B	23049-02	MANDALAY

APPENDIX A — TRACTS CHARGED FOR STREET SWEEPING

Zone	Tract No.	Development	Zone	Tract No.	Development
B	23208-04	MONTERRAT	B	23208-05	CORTA BELLA
B	23329-00	CAL OAKS WEST COAST DEV	B	23435-00	BUIE HOMES-CALIFORNIA OAKS
B	23435-01	BUIE HOMES-CALIFORNIA OAKS	B	23435-02	BUIE HOMES-CALIFORNIA OAKS
B	23435-03	BUIE HOMES-CALIFORNIA OAKS	B	23435-04	BUIE HOMES-CALIFORNIA OAKS
B	23435-05	BUIE HOMES-CALIFORNIA OAKS	B	24557-00	SORRENTO
B	24592-00	MCCUNE DEVELOPMENT PM 22436	B	24592-01	MCCUNE DEVELOPMENT
B	25362-00	MURA HOMES-CALIFORNIA OAKS	B	25362-01	MURA HOMES
B	25362-03	MURA HOMES-CALIFORNIA OAKS	B	26097-00	CAL OAKS: TRACT 26097-00
B	28509-00	MONTERRAT II	B	28509-01	MONTERRAT II
B	29231-00	LENNAR HOMES	C	21691-01	ANTIGUA
C	21759-00	MONTAFINO	C	22346-00	ANTIGUA
C	22603-00	ANTIGUA	C	23127-00	SAN RAPHAEL
D	20899-00	IMPRESSIONS	D	20908-00	IMPRESSIONS
D	20908-01	IMPRESSIONS	D	20908-02	IMPRESSIONS
D	21151-00	BAUER/BARRATT	D	21152-00	SUMMERWIND
D	21153-00	PORTRAITS	D	21154-00	BAUER/BARRATT
D	21283-00	ECHO RIDGE	D	21283-01	ECHO RIDGE
D	21283-02	ECHO RIDGE	D	21284-00	CHAPARRAL
D	21289-00	VISTA VERDE	D	21290-00	VISTA VERDE
D	21346-00	DEL BRISAS	D	21347-00	DEL BRISAS
D	21712-00	CENTURY HOMES	D	21862-00	ST TROPEZ
D	21872-00	RICHMOND AMERICAN HOMES	D	21999-00	PALMERA
D	22022-00	BAUER/BARRATT	D	23146-00	FELICIATAS
D	23146-01	BROCK	D	23146-02	BROCK
D	23282-00	BARRATT	D	23282-01	BARRATT
D	24459-00	VAN DAELE	D	29078-00	MURRIETA EUCALYPTUS TRACT
D	29079-00	MURRIETA EUCALYPTUS TRACT	E	23095-01	NORTHFORK
E	23095-02	NORTHFORK	E	23095-03	STANDARD PACIFIC DEVELOPMENT
E	23095-04	STANDARD PACIFIC DEVELOPMENT	F	PM 21184-01	RANCON CENTER
F	PM 21660-00	RANCON CENTER	F	PM 22318-01	RANCON CENTER
F	PM 24382-00	RANCON CENTER	F	PM 29844	
G	25273-01	MURRIETA ESTATES	G	26262-00	RAFCO DEVELOPMENT
G	31467	MURRIETA 64	G	34250	GALLERY ESTATES
H	23879-00	SPIRIT	H	23879-01	SPIRIT
H	23879-02	SPIRIT	H	23879-03	SPIRIT
H	23880-00	CONTINENTAL HOMES	H	23881-00	CONTINENTAL HOMES
I	21419-00	VINEYARD KNOLLS	J	14854-01	BEAR CREEK
J	14854-02	BEAR CREEK	J	14854-03	BEAR CREEK
J	19204-01	BEAR CREEK	J	19204-02	BEAR CREEK
J	19204-03	BEAR CREEK	J	19535-00	BEAR CREEK
J	19883-00	BEAR CREEK	J	20403-00	BEAR CREEK
J	20403-01	BEAR CREEK	J	20403-02	BEAR CREEK
J	20829-00	BEAR CREEK	J	21371-00	BEAR CREEK
K	21370	LAKE VILLAS BEAR VALLEY			

APPENDIX A — TRACTS CHARGED FOR STREET SWEEPING

Zone	Tract No.	Development	Zone	Tract No.	Development
L	23187-02		L	23187-03	
L	23187-04		L	27973-00	WESTERN PACIFIC HOUSING
L	27974-00	WESTERN PACIFIC HOUSING	L	28333-01	GRIZZLEY RIDGE
L	28333-02	GRIZZLEY RIDGE	L	28333-03	GRIZZLEY RIDGE
L	28333-04	GRIZZLEY RIDGE	L	28379	
L	28677-01	COPPER CANYON (SHEFFIELD)	L	28677-02	COPPER CANYON (SHEFFIELD)
L	28677-03	COPPER CANYON (SHEFFIELD)	L	28677-04	COPPER CANYON (SHEFFIELD)
L	28677-05	COPPER CANYON (SHEFFIELD)	L	28677-06	COPPER CANYON (SHEFFIELD)
L	28677-07	COPPER CANYON SPECIFIC PLAN	L	28677-08	COPPER CANYON-STANDARD PACIFIC
L	28677-09	COPPER CANYON-STANDARD PACIFIC	L	28677-10	COPPER CANYON (CENTEX HOMES)
L	28677-11	COPPER CANYON-CENTEX HOMES	L	28677-12	COPPER CANYON-STANDARD PACIFIC
L	28677-13	COPPER CANYON-STANDARD PACIFIC	L	28677-14	COPPER CANYON-STANDARD PACIFIC
L	28993-01	MURRIETA RANCHOS (CURTIS DEV)	L	28993-02	MURRIETA RANCHOS (CURTIS DEV)
L	28993-03	MURRIETA RANCHOS (CURTIS DEV)	L	29026-00	PACIFIC CENTURY-ALTA MURRIETA
L	29069-01	GRIZZLEY RIDGE	L	29069-02	GRIZZLEY RIDGE
L	29217-01		L	29217-02	
L	29217-03		L	29361	
L	29403		L	29448	
L	29448-01		L	29453-00	WESTERN PACIFIC HOUSING
L	29545-00	WESTERN PACIFIC HOUSING	L	29602-00	COPPER CREEK (CONTINENTAL)
L	29640	GREER RANCH	L	29717-00	PACIFIC CENTURY-ALTA MURRIETA
L	30273		L	30280	
L	30727		L	30867	
L	30954		L	31121	
L	31167		L	31878	
L	31956		L	32050	
L	36496		L	36629	
L	PM 28648	CHERRY STREET BUSINESS PARK	L	PM 29626	CHERRY STREET BUSINESS PARK
M	17510-01		M	28532-01	
M	28532-02		M	28532-03	
M	28532-04		M	28532-05	
M	28533-01		M	28533-02	
M	28533-03		M	28533-04	
M	28533-05		M	28533-06	
M	28533-07		M	28533-08	
M	28533-09		M	28533-10	
M	31168		M	31375	
M	32266	LANTANA	M	34445	
M	PM 30775				

APPENDIX A — TRACTS CHARGED FOR STREET SWEEPING

Zone	Tract No.	Development	Zone	Tract No.	Development
N	04476-00		N	04986-00	
N	05916-00		N	15285-01	
N	21560-00		N	21560-01	
N	21560-02		N	21560-03	
N	21560-04		N	21957-00	
N	23246-00		N	23246-01	
N	23404-00		N	23486-00	
N	23486-01		N	23486-02	
N	23486-03		N	23486-04	
N	23626-00		N	23627-00	
N	23627-01		N	23628-00	
N	23628-01		N	23628-02	
N	23629-00		N	23629-01	
N	24159-00		N	24159-01	
N	24159-02		N	24159-03	
N	24799-00		N	27348-00	
N	28184-00		N	28423-00	
N	28460-00		N	28674-00	
N	28733-00		N	28778-00	
N	29111-00		N	29111-01	
N	29120-00		N	29144-00	
N	29218-00		N	29224	
N	29250-00		N	29396-00	
N	29397-00		N	29398	
N	29707-02		N	29707-04	
N	29707-05		N	29707-06	
N	30643		N	30690	
N	30691				

APPENDIX B — TRACTS CHARGED FOR LOCAL LANDSCAPING

Zone	Tract No.	Development	Zone	Tract No.	Development
A	20150-00	SHADOW OAKS	A	20150-01	SHADOW OAKS
A	20562-00	COUNTRY WALK	A	21261-00	SUMMERHILL
A	21562-00	COUNTRY WALK	A	21563-00	THE TERRACES
A	21563-01	THE TERRACES	A	21563-02	THE TERRACES
A	21713-00	PACESETTER	A	21714-00	MONTECITO
A	21715-00	ALTA MURRIETA A/TR 21715-00	A	21716-00	MESA DEL REY
A	21864-00	WHITEWOOD ESTATES	A	21865-00	WHITEWOOD ESTATES
A	21866-00	EASTGATE	A	21868-00	CASHEL GLEN
A	21869-00	CIMMARON	A	21870-00	CIMMARON
A	21871-00	MESA DEL REY	A	21934-00	SUMMERHILL
A	21934-01	ACACIA PARK	A	21934-02	MONTERO
A	23340-00	EAST GATE	A	27808-01	BARCLAY HEIGHTS
A	27808-02	INLAND PACIFIC HOMES	A	27808-03	BARCLAY HEIGHTS
A	27808-04	BARCLAY HEIGHTS	A	27808-05	BARCLAY HEIGHTS
A	27808-06	BARCLAY HEIGHTS	A	27808-07	BARCLAY HEIGHTS
A	27808-08	BARCLAY HEIGHTS	B	00000-0BM	CAL OAKS APARTMENTS
B	20840-00	MONTEREY	B	20840-01	WILLOW GLEN
B	20840-02	WILLOW GLEN	B	20840-03	MONTEREY
B	20840-04	WILLOW GLEN	B	20840-05	MONTEREY
B	20840-06	MONTEREY	B	20841-00	SIENA & SIERRA
B	20841-01	SIENA & SIERRA	B	20841-02	SIENA & SIERRA
B	20841-03	SIENA & SIERRA	B	20841-04	SIENA & SIERRA
B	20841-05	SIENA & SIERRA	B	21071-01	THE COLONY
B	21071-02	THE COLONY	B	21072-01	THE COLONY
B	21072-02	THE COLONY	B	21072-03	THE COLONY
B	21072-04	THE COLONY	B	21072-05	THE COLONY
B	21072-07	THE COLONY	B	21072-07A	THE COLONY
B	21072-08	THE COLONY	B	21072-09	THE COLONY
B	21072-10	THE COLONY	B	21072-11	THE COLONY
B	21072-12	THE COLONY	B	21514-00	ANTELOPE RUN
B	21515-00	SAN MIGUEL	B	21515-01	SAN MIGUEL
B	21515-02	SAN MIGUEL	B	21987-00	ALICANTE
B	21987-01	ALICANTE	B	22076-00	PROVENCE/ENCANTO
B	22076-01	PROVENCE/ENCANTO	B	22077-A0	FALCON'S VIEW
B	22077-C0	MALAGUENA	B	22077-C1	MALAGUENA
B	22077-C2	MALAGUENA	B	22077-D	ATHENA
B	22077-D1	ATHENA	B	22077-D2	ATHENA
B	22077-D4	ATHENA	B	22077-D5	ATHENA
B	22077-D6	ATHENA	B	22077-D7	ATHENA
B	22437-00	FONTENAY	B	22490-00	PREMIER 2
B	22491-00	ACACIA CREST	B	22819-00	SORRENTO

APPENDIX B — TRACTS CHARGED FOR LOCAL LANDSCAPING

Zone	Tract No.	Development	Zone	Tract No.	Development
B	22819-01	SORRENTO	B	22819-02	SORRENTO
B	23051-00	CAL OAKS WEST COAST DEV	B	23108-0BM	AMANDA PARK APARTMENTS
B	23134-01	WOODCREST HILLS	B	23155-00	CRYSTALLAIRE
B	23208-01	CORTA BELLA	B	23208-02	MONTERRAT
B	23208-03	MONTERRAT	B	23208-04	MONTERRAT
B	23208-05	CORTA BELLA	B	23329-00	CAL OAKS WEST COAST DEV
B	23435-00	BUIE HOMES-CALIFORNIA OAKS	B	23435-01	BUIE HOMES
B	23435-02	BLUE HOMES-CALIFORNIA OAKS	B	23435-03	BUIE HOMES-CALIFORNIA OAKS
B	23435-04	BLUE HOMES-CALIFORNIA OAKS	B	23435-05	BUIE HOMES-CALIFORNIA OAKS
B	24557-00	SORRENTO	B	24592-00	MCCUNE DEVELOPMENT PM 22436
B	24592-01	MCCUNE DEVELOPMENT	B	25362-00	MURA HOMES-CALIFORNIA OAKS
B	25362-01	MURA HOMES	B	25362-02	MURA HOMES
B	25362-03	MURA HOMES-CALIFORNIA OAKS	B	26097-00	CAL OAKS: TRACT 26097-00
B	28509-00	MONTERRAT II	B	28509-01	MONTERRAT II
B	29231-00	LENNAR HOMES	C	21691-01	ANTIGUA
C	21759-00	MONTAFINO	C	22346-00	ANTIGUA
C	22603-00	ANTIGUA	C	23127-00	SAN RAPHAEL
D	00000-ODM	LOS ALMOS APARTMENTS	D	20899-00	IMPRESSIONS
D	20908-00	IMPRESSIONS	D	20908-01	IMPRESSIONS
D	20908-02	IMPRESSIONS	D	21151-00	BAUER/BARRATT
D	21152-00	SUMMERWIND	D	21153-00	PORTRAITS
D	21154-00	BAUER/BARRATT	D	21283-00	ECHO RIDGE
D	21283-01	ECHO RIDGE	D	21283-02	ECHO RIDGE
D	21284-00	CHAPARRAL	D	21289-00	VISTA VERDE
D	21290-00	VISTA VERDE	D	21346-00	DEL BRISAS
D	21347-00	DEL BRISAS	D	21712-00	CENTURY HOMES
D	21862-00	ST TROPEZ	D	21872-00	RICHMOND AMERICAN HOMES
D	21999-00	PALMERA	D	22022-00	BAUER/BARRATT
D	23146-00	FELICIATAS	D	23146-01	BROCK
D	23146-02	BROCK	D	23282-00	BARRATT
D	23282-01	BARRATT	D	24459-00	VAN DAELE
D	29078-00	MURRIETA EUCALYPTUS TRACT	D	29079-00	MURRIETA EUCALYPTUS TRACT
D	PM 23580	PLAZA LAS BRISAS	E	23095-01	NORTHFORK
E	23095-02	NORTHFORK	E	23095-03	STANDARD PACIFIC DEVELOPMENT
E	23095-04	STANDARD PACIFIC DEVELOPMENT	F	PM 21184-01	RANCON CENTER
F	PM 21660-00	RANCON CENTER	F	PM 22318-01	RANCON CENTER
F	PM 24382-00	RANCON CENTER	F	PM 29844	
H	23879-00	SPIRIT	H	23879-01	SPIRIT
H	23879-02	SPIRIT	H	23879-03	SPIRIT
H	23880-00	CONTINENTAL HOMES	H	23881-00	CONTINENTAL HOMES

APPENDIX C — TRACTS CHARGED FOR LOCAL PARKS

Zone	Tract No.	Development	Zone	Tract No.	Development
A	20150-00	SHADOW OAKS	A	20150-01	SHADOW OAKS
A	20562-00	COUNTRY WALK	A	21261-00	SUMMERHILL
A	21562-00	COUNTRY WALK	A	21563-00	THE TERRACES
A	21563-01	THE TERRACES	A	21563-02	THE TERRACES
A	21713-00	PACESETTER	A	21714-00	MONTECITO
A	21715-00	ALTA MURRIETA A/TR 21715-00	A	21716-00	MESA DEL REY
A	21864-00	WHITEWOOD ESTATES	A	21865-00	WHITEWOOD ESTATES
A	21866-00	EASTGATE	A	21868-00	CASHEL GLEN
A	21869-00	CIMMARON	A	21870-00	CIMMARON
A	21871-00	MESA DEL REY	A	21934-00	SUMMERHILL
A	21934-01	ACACIA PARK	A	21934-02	MONTERO
A	23340-00	EAST GATE	A	27808-01	BARCLAY HEIGHTS
A	27808-02	INLAND PACIFIC HOMES	A	27808-03	BARCLAY HEIGHTS
A	27808-04	BARCLAY HEIGHTS	A	27808-05	BARCLAY HEIGHTS
A	27808-06	BARCLAY HEIGHTS	A	27808-07	BARCLAY HEIGHTS
A	27808-08	BARCLAY HEIGHTS	B	00000-0BM	CAL OAKS APARTMENTS
B	20840-00	MONTEREY	B	20840-01	WILLOW GLEN
B	20840-02	WILLOW GLEN	B	20840-03	MONTEREY
B	20840-04	WILLOW GLEN	B	20840-05	MONTEREY
B	20840-06	MONTEREY	B	20841-00	SIENA & SIERRA
B	20841-01	SIENA & SIERRA	B	20841-02	SIENA & SIERRA
B	20841-03	SIENA & SIERRA	B	20841-04	SIENA & SIERRA
B	20841-05	SIENA & SIERRA	B	21071-01	THE COLONY
B	21071-02	THE COLONY	B	21072-01	THE COLONY
B	21072-02	THE COLONY	B	21072-03	THE COLONY
B	21072-04	THE COLONY	B	21072-05	THE COLONY
B	21072-07	THE COLONY	B	21072-07A	THE COLONY
B	21072-08	THE COLONY	B	21072-09	THE COLONY
B	21072-10	THE COLONY	B	21072-11	THE COLONY
B	21072-12	THE COLONY	B	21514-00	ANTELOPE RUN
B	21515-00	SAN MIGUEL	B	21515-01	SAN MIGUEL
B	21515-02	SAN MIGUEL	B	21987-00	ALICANTE
B	21987-01	ALICANTE	B	22076-00	PROVENCE/ENCANTO
B	22076-01	PROVENCE/ENCANTO	B	22077-A0	FALCON'S VIEW
B	22077-C0	MALAGUENA	B	22077-C1	MALAGUENA
B	22077-C2	MALAGUENA	B	22077-D	ATHENA
B	22077-D1	ATHENA	B	22077-D2	ATHENA
B	22077-D4	ATHENA	B	22077-D5	ATHENA
B	22077-D6	ATHENA	B	22077-D7	ATHENA
B	22437-00	FONTENAY	B	22490-00	PREMIER 2
B	22491-00	ACACIA CREST	B	22819-00	SORRENTO
B	22819-01	SORRENTO	B	22819-02	SORRENTO
B	23049-01	MANDALAY	B	23049-02	MANDALAY

APPENDIX C — TRACTS CHARGED FOR LOCAL PARKS

Zone	Tract No.	Development	Zone	Tract No.	Development
B	23049-03	MANDALAY	B	23049-04	MANDALAY
B	23050-01	ANTELOPE RUN II	B	23505-02	ANTELOPE RUN II
B	23051-00	CAL OAKS WEST COAST DEV	B	23108-0BM	AMANDA PARK APARTMENTS
B	23110-00	CALIFORNIA SPRINGS	B	23134-00	WOODCREST HILLS
B	23134-01	WOODCREST HILLS	B	23155-00	CRYSTALL AIRE
B	23208-01	CORTA BELLA	B	23208-02	MONTERRAT
B	23208-03	MONTERRAT	B	23208-04	MONTERRAT
B	23208-05	CORTA BELLA	B	23329-00	CAL OAKS WEST COAST DEV
B	23435-00	BUIE HOMES-CALIFORNIA OAKS	B	23435-01	BUIE HOMES
B	23435-02	BUIE HOMES-CALIFORNIA OAKS	B	23435-03	BUIE HOMES-CALIFORNIA OAKS
B	23435-04	BUIE HOMES-CALIFORNIA OAKS	B	23435-05	BUIE HOMES-CALIFORNIA OAKS
B	24557-00	SORRENTO	B	24592-00	MCCUNE DEVELOPMENT PM 22436
B	24592-01	MCCUNE DEVELOPMENT	B	25362-00	MURA HOMES-CALIFORNIA OAKS
B	25362-01	MURA HOMES	B	25362-02	MURA HOMES
B	25362-03	MURA HOMES-CALIFORNIA OAKS	B	26097-00	CAL OAKS: TRACT 26097-00
B	28509-00	MONTERRAT II	B	28509-01	MONTERRAT II
B	29231-00	LENNAR HOMES	B	PM 13347	
B	PM 14469		B	PM 14983	
B	PM 29006		B	PM 8280	
C	21691-01	ANTIGUA	C	21759-00	MONTAFINO
C	22346-00	ANTIGUA	C	22603-00	ANTIGUA
C	23127-00	SAN RAPHAEL	D	00000-0DM	LOS ALMOS APARTMENTS
D	20899-00	IMPRESSIONS	D	20908-00	IMPRESSIONS
D	20908-01	IMPRESSIONS	D	20908-02	IMPRESSIONS
D	21151-00	BAUER/BARRATT	D	21152-00	SUMMERWIND
D	21153-00	PORTRAITS	D	21154-00	BAUER/BARRATT
D	21283-00	ECHO RIDGE	D	21283-01	ECHO RIDGE
D	21283-02	ECHO RIDGE	D	21284-00	CHAPARRAL
D	21289-00	VISTA VERDE	D	21290-00	VISTA VERDE
D	21346-00	DEL BRISAS	D	21347-00	DEL BRISAS
D	21712-00	CENTURY HOMES	D	21862-00	ST TROPEZ
D	21872-00	RICHMOND AMERICAN HOMES	D	21999-00	PALMERA
D	22022-00	BAUER/BARRATT	D	23146-00	FELICIATAS
D	23146-01	BROCK	D	23146-02	BROCK
D	23282-00	BARRATT	D	23282-01	BARRATT
D	24459-00	VAN DAELE	D	29078-00	MURRIETA EUCALYPTUS TRACT
D	29079-00	MURRIETA EUCALYPTUS TRACT	D	PM 7143	
D	PM 9126		H	23879-00	SPIRIT
H	23879-01	SPIRIT	H	23879-02	SPIRIT
H	23879-03	SPIRIT	H	23880-00	CONTINENTAL HOMES
H	23881-00	CONTINENTAL HOMES			

APPENDIX D — TRACTS CHARGED FOR LOCAL STREET LIGHTS

Zone	Tract No.	Development	Zone	Tract No.	Development
A	20150-00	SHADOW OAKS	A	20150-01	SHADOW OAKS
A	20562-00	COUNTRY WALK	A	21261-00	SUMMERHILL
A	21562-00	COUNTRY WALK	A	21563-00	THE TERRACES
A	21563-01	THE TERRACES	A	21563-02	THE TERRACES
A	21713-00	PACESETTER	A	21714-00	MONTECITO
A	21715-00	ALTA MURRIETA A/TR 21715-00	A	21716-00	MESA DEL REY
A	21864-00	WHITEWOOD ESTATES	A	21865-00	WHITEWOOD ESTATES
A	21866-00	EASTGATE	A	21868-00	CASHEL GLEN
A	21869-00	CIMMARON	A	21870-00	CIMMARON
A	21871-00	MESA DEL REY	A	21934-00	SUMMERHILL
A	21934-01	ACACIA PARK	A	21934-02	MONTERO
A	23340-00	EAST GATE	A	27808-01	BARCLAY HEIGHTS
A	27808-02	INLAND PACIFIC HOMES	A	27808-03	BARCLAY HEIGHTS
A	27808-04	BARCLAY HEIGHTS	A	27808-05	BARCLAY HEIGHTS
A	27808-06	BARCLAY HEIGHTS	A	27808-07	BARCLAY HEIGHTS
A	27808-08	BARCLAY HEIGHTS	B	20840-00	MONTEREY
B	20840-01	WILLOW GLEN	B	20840-02	WILLOW GLEN
B	20840-03	MONTEREY	B	20840-04	WILLOW GLEN
B	20840-05	MONTEREY	B	20840-06	MONTEREY
B	20841-00	SIENA & SIERRA	B	20841-01	SIENA & SIERRA
B	20841-02	SIENA & SIERRA	B	20841-03	SIENA & SIERRA
B	20841-04	SIENA & SIERRA	B	20841-05	SIENA & SIERRA
B	21071-01	THE COLONY	B	21071-02	THE COLONY
B	21072-01	THE COLONY	B	21072-02	THE COLONY
B	21072-03	THE COLONY	B	21072-04	THE COLONY
B	21072-05	THE COLONY	B	21072-07	THE COLONY
B	21072-07A	THE COLONY	B	21072-08	THE COLONY
B	21072-09	THE COLONY	B	21072-10	THE COLONY
B	21072-11	THE COLONY	B	21072-12	THE COLONY
B	21514-00	ANTELOPE RUN	B	21515-00	SAN MIGUEL
B	21515-01	SAN MIGUEL	B	21515-02	SAN MIGUEL
B	21987-00	ALICANTE	B	21987-01	ALICANTE
B	22076-00	PROVENCE/ENCANTO	B	22076-01	PROVENCE/ENCANTO
B	22077-A0	FALCON'S VIEW	B	22077-C0	MALAGUENA
B	22077-C1	MALAGUENA	B	22077-C2	MALAGUENA
B	22077-D	ATHENA	B	22077-D1	ATHENA
B	22077-D2	ATHENA	B	22077-D4	ATHENA
B	22077-D5	ATHENA	B	22077-D6	ATHENA
B	22077-D7	ATHENA	B	22437-00	FONTENAY
B	22490-00	PREMIER	B	22491-00	ACACIA CREST
B	22819-00	SORRENTO	B	22819-01	SORRENTO
B	22819-02	SORRENTO	B	23049-01	MANDALAY
B	23049-02	MANDALAY	B	23049-03	MANDALAY
B	23049-04	MANDALAY	B	23050-01	ANTELOPE RUN II

APPENDIX D — TRACTS CHARGED FOR STREET LIGHTS

Zone	Tract No.	Development	Zone	Tract No.	Development
B	23050-02	ANTELOPE RUN II	B	23051-00	CAL OAKS WEST COAST DEV
B	23110-00	CALIFORNIA SPRINGS	B	23134-00	WOODCREST HILLS
B	23134-01	WOODCREST HILLS	B	23155-00	CRYSTALLAIRE
B	23208-01	CORTA BELLA	B	23208-02	MONTERRAT
B	23208-03	MONTERRAT	B	23208-04	MONTERRAT
B	23208-05	CORTA BELLA	B	23329-00	CAL OAKS WEST COAST DEV
B	23435-00	BUIE HOMES-CALIFORNIA OAKS	B	23435-01	BUIE HOMES
B	23435-02	BUIE HOMES-CALIFORNIA OAKS	B	23435-03	BLUE HOMES-CALIFORNIA OAKS
B	23435-04	BUIE HOMES-CALIFORNIA OAKS	B	23435-05	BLUE HOMES-CALIFORNIA OAKS
B	24557-00	SORRENTO	B	24592-00	MCCUNE DEVELOPMENT PM 22436
B	24592-01	MCCUNE DEVELOPMENT	B	25362-00	MURA HOMES-CALIFORNIA OAKS
B	25362-01	MURA HOMES	B	25362-02	MURA HOMES
B	25362-03	MURA HOMES-CALIFORNIA OAKS	B	28509-00	MONTERRAT II
B	28509-01	MONTERRAT II	B	29231-00	LENNAR HOMES
C	21691-01	ANTIGUA	C	21759-00	MONTAFINO
C	22346-00	ANTIGUA	C	22603-00	ANTIGUA
C	23127-00	SAN RAPHAEL	D	20899-00	IMPRESSIONS
D	20908-00	IMPRESSIONS	D	20908-01	IMPRESSIONS
D	20908-02	IMPRESSIONS	D	21151-00	BAUER/BARRATT
D	21152-00	SUMMERWIND	D	21153-00	PORTRAITS
D	21154-00	BAUER/BARRATT	D	21283-00	ECHO RIDGE
D	21283-01	ECHO RIDGE	D	21283-02	ECHO RIDGE
D	21284-00	CHAPARRAL	D	21289-00	VISTA VERDE
D	21290-00	VISTA VERDE	D	21346-00	DEL BRISAS
D	21347-00	DEL BRISAS	D	21712-00	CENTURY HOMES
D	21862-00	ST TROPEZ	D	21872-00	RICHMOND AMERICAN HOMES
D	21999-00	PALMERA	D	22022-00	BAUER/BARRATT
D	23146-00	FELICIATAS	D	23146-01	BROCK
D	23146-02	BROCK	D	23282-00	BARRATT
D	23282-01	BARRATT	D	24459-00	VAN DAELE
D	29078-00	MURRIETA EUCALYPTUS TRACT	D	29079-00	MURRIETA EUCALYPTUS TRACT
E	23095-01	NORTHFORK	E	23095-02	NORTHFORK
E	23095-03	STANDARD PACIFIC DEVELOPMENT	E	23095-04	STANDARD PACIFIC DEVELOPMENT
F	PM 21184-01	RANCON CENTER	F	PM 21660-00	RANCON CENTER
F	PM 22318-01	RANCON CENTER	F	PM 24382-00	RANCON CENTER
F	PM 29844		H	23879-00	SPIRIT
H	23879-01		H	23879-02	SPIRIT
H	23879-03		H	23880-00	CONTINENTAL HOMES
H	23881-00		I	21419-00	

APPENDIX E — DISTRICT BOUNDARY MAPS

The Boundary Diagram for the District is coterminous with the City boundary and is available for inspection at the City Clerk's Office and by reference is made part of this Report. The City Boundary Map and the Assessment Roll contained in this Report constitute the Assessment Diagram for the District.