



# FRESNO COUNTY FIRE

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## MEMORANDUM

**Date:** 11/09/20  
**To:** Board Directors  
**Attn:** Mike Del Puppo  
President  
**From:** Fire District Staff  
**Subject:** Annual Millerton New Town Assessment Report

### **BOARD OF DIRECTOR'S BRIEFING PAPER**

#### **ISSUE:**

Staff is asking for the Board of Directors to review and accept the annual Administrator's Report on Assessment Levy for Millerton New Town Fire Association as completed by Mr. Dejan Pavic of D-P Consulting.

#### **BACKGROUND:**

This annual report is required as part of the Special Assessment at Millerton New Town.

#### **DISCUSSION:**

Mr. Dejan Pavic prepared the annual report and will be presenting it to the Board of Directors of the Fresno County Fire Protection District.

**ALTERNATIVES:**

There are no alternatives

**IMPACTS** (Consider potential consequences related to each of the following areas of concern for proposed alternatives):

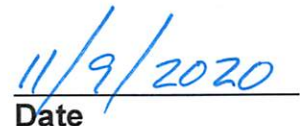
- Fiscal -
- Operational -
- Legal – The District is required to have this report completed annually.
- Labor -
- Sociopolitical -
- Policy -
- Health and safety -
- Environmental -
- Interagency -

**RECOMMENDATION:**

Staff is recommending that the Board of Directors approves to accept the annual Administrator's Report of the Millerton New Town Fire Association Assessments as presented by Mr. Dejan Pavic.

**APPROVED:**

  
\_\_\_\_\_  
Josh I. Chrisman, Administration Officer

  
\_\_\_\_\_  
Date

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

FRESNO COUNTY FIRE PROTECTION DISTRICT  
BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES  
MILLERTON NEW TOWN & SURROUNDING AREA  
FISCAL YEAR 2020  
(FRESNO COUNTY SPECIAL ASSESSMENT TAX CODE - 6962)

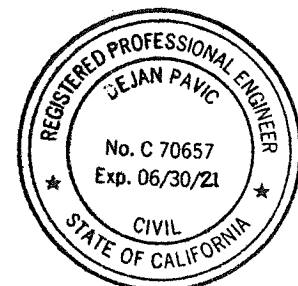
Mr. Mark A. Johnson  
Fire Chief  
Fresno County Fire Protection District

By

Dejan Pavić, R.C.E. C 70657  
Assessment Engineering Consultant to  
Fire Assessment Administrator

D-P Consulting  
369 W. Menlo Ave.  
Fresno, CA 93704  
(559) 355-6676

November 11, 2020



A handwritten signature in black ink, appearing to read "Dejan Pavić", located below the professional seal.

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BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES  
MILLERTON NEW TOWN & SURROUNDING AREA  
FISCAL YEAR 2020**

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**REPORT EXHIBITS**

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- EXHIBIT B** Maximum Annual Operating Budget Winter Time Staffing of Friant Station  
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## DESCRIPTION

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- EXHIBIT E Fire Assessment Roll FY20 - Fresno County Tax Code No. 6962 (Old APNs Deleted, New APNs and APNs with Changed Development in Bold/Italics)
- EXHIBIT F Tabulation of Assessment Revenues vs Assessment Area Cost Shares Fiscal Years 2001 through 2019 for Funding Friant Station Winter Service Staffing Costs
- EXHIBIT G FY20 EBU Calculations for New Parcels and for Changed Status Parcels:
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- EXHIBIT H Summary FY20 Uses and Sources of Funds CDF Winter Staffing of Friant Station and Summary of FY20 Fire Assessment Levy Calculations

## REPORT APPENDICES

- APPENDIX A Fresno County Fire Protection District Proposed Millerton New Town Fire Station Estimated Annual Operating Budget Fiscal Year 2020-2021
- APPENDIX B Fresno County Fire Protection District Estimated Annual Operating Budget Friant Winter Period Staffing Fiscal Year 2020-2021
- APPENDIX C Copy of California Department of Finance (Office of the Director) Letter, Dated May 2020, Re: Price and Population Information for Appropriation Limit Calculations for Fiscal Year 2020-2021 (Received by Fresno County Fire Protection District)
- APPENDIX D Administrator's Annual Report Preparation Requirements and Procedures for Calculation of Adjusted Maximum Annual Operations Costs and Adjusted Maximum Annual Assessment Rates for Each Fiscal Year in Which the Fire Assessment Is Authorized to Be Levied (Dated June 22, 2002)
- APPENDIX E Amendment No. 1 to Sketch Map of Assessment Area Boundaries (Dated September 10, 2003)
- APPENDIX F Amendment No. 2 to Sketch Map of Assessment Area Boundaries (Dated June 6, 2005)

## DESCRIPTION

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- APPENDIX G Copy of Resolution No. 2005-06, Fresno County Fire Protection District Board of Directors Entitled: “A Resolution of the Fresno County Fire Protection District (i) Ordering Annexation and Inclusion of Tract No. 5100 in the Millerton New Town & Surrounding Area Fire Suppression Benefit Assessment Area, and (ii) Determining, Levying and Imposing a Benefit Assessment within Tract No. 5100 for Provision of Enhanced Fire Suppression Services Therein” (Fresno County Recorder’s Document No. 2005-0191611, Recorded August 18, 2005)  
(On file with the Fire District as Appendix G of the Ninth Annual Administrator’s Report)
- APPENDIX H Copy of Resolution No. 03-13, Fresno County Fire Protection District Board of Directors Entitled: “A Resolution of the Fresno County Fire Protection District (i) Ordering Annexation and Inclusion of Tract No. 4321 in the Millerton New Town & Surrounding Area Fire Suppression Benefit Assessment Area, and (ii) Determining, Levying and Imposing a Benefit Assessment within Tract No. 4321 for Provision of Enhanced Fire Suppression Services Therein” (Fresno County Recorder’s Document No. 2003-0281628, Recorded November 21, 2003)  
(On file with the Fire District as Appendix H of the Ninth Annual Administrator’s Report)
- APPENDIX I Copy of Resolution No. 2000-15, Fresno County Fire Protection District Board of Directors Entitled: “A Resolution of the Fresno County Fire Protection District Determining, Levying and Imposing a Benefit Assessment for Enhanced Fire Suppression Services within the Millerton New Town & Surrounding Areas of the District” (Fresno County Recorder’s Document No. 2000-086384, Recorded July 21, 2000)  
(On file with the Fire District as Appendix I of the Ninth Annual Administrator’s Report)
- APPENDIX J Copy of Financing, Capital Funding and Plan Implementation Agreement Providing Fire Facilities and Services to 4870, 4934, 4976, 4968, Conditional Use Permit No. 2905, and Site Plan Review Application No. 6970 of the Millerton Specific Plan and for Future Maintenance of Such Facilities and Fire Service, By and Between the Fresno County Fire Protection District, a California Special District, and JPJ, Incorporated, Effective Date April 14, 2010 (Fresno County Recorder’s Document No. 2010-0066707, Recorded May 25, 2010)  
(On file with the Fire District as Appendix J of the Tenth Annual Administrator’s Report)
- APPENDIX K Copy of Map of Proposed Boundaries of Community Facilities District No. 2010-01 of the Fresno County Fire Protection District



**SUMMARY  
FISCAL YEAR 2020 FIRE ASSESSMENT LEVY**

**MILLERTON NEW TOWN & SURROUNDING AREA  
BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**

1. The purpose of the Millerton New Town Fire Suppression Benefit Assessment (the “Fire Assessment”) is to provide funding of the Millerton New Town & Surrounding Area (the “Fire Assessment Area”) beneficial share of the annual cost to:
  - A. Either operate and maintain the future Fresno County Fire Protection District (the “Fire District”) fire station that is planned for construction south of the intersection of Millerton Road and Winchell Cove Road (the “Millerton New Town Fire Station”); or
  - B. If, as is the case for Fiscal Year 2020-2021 (“FY20”), the Millerton New Town Fire Station has not been constructed, then the Fire Assessment is authorized to fund the Fire Assessment Area’s beneficial share of the cost to provide winter staffing at the Friant Station (“Winter Service”). The Friant Station (also referred to as Station 72) is located at 4081 E. Millerton Road, approximately one-quarter mile east from the unincorporated community of Friant in Fresno County.
2. For FY20, the Fire Assessment is authorized to provide funding of 1/3 of the Gann Limit Adjusted Cost of Winter Service (1/3 of \$460,127.00 = \$153,376.00; see Exhibit B).
3. The Fire Assessment was approved by the Fire District Board of Directors (the “Fire District Board”) on July 19, 2000, by the adoption of Fire District Board Resolution No. 2000-15, A Resolution of the Fresno County Fire Protection District Determining, Levying and Imposing A Benefit Assessment For Enhanced Fire Suppression Services Within the Millerton New Town and Surrounding Areas of the District (the “Resolution No. 2000-15”). On July 21, 2000, Resolution No. 2000-15 was filed for record as Fresno County Recorder’s Document No. 2000-0086384. Resolution No. 2000-15 authorizes the levy and collection of the Fire Assessment in each of the thirty (30) fiscal years of the Fire District commencing in Fiscal Year 2001-2002 (“FY01”) and running through and including Fiscal Year 2030-2031 (“FY30”). The boundaries of the Fire Assessment Area are shown on the map attached as Exhibit A to Resolution No. 2000-15, entitled “Exhibit A Sketch Map of Assessment Area Boundaries for Fresno County Fire Protection District Proposed Millerton New Town and Surrounding Area Infrastructure Plan for Enhanced Fire Suppression Services Assessment.”
4. Annexations to and Detachments from the Fire Assessment Area Boundaries.

**Note: There were no annexations to and detachments from the Fire Assessment Area boundaries that affect the FY20 Fire Assessment. Annexations and detachments described below in items A through D are a recapitulation of all annexations and detachments since the levy of Fire Assessment in FY01.**

- A. On November 19, 2003, the Fire District Board adopted its Resolution No. 03-13, that approved annexation of the Vesting Tentative Tract No. 4321 (“VTTR 4321”) area and APN (as defined below on page S-3) 300-050-25 to the Fire Assessment Area. Resolution No. 03-13 was filed with the Fresno County Recorder on November 21, 2003, as Document No. 2003-0281628. VTTR 4321 is approved for subdivision into 181 residential lots and 140 storage facility lots. APN 300-050-25, a 45 acre parcel adjacent to the VTTR 4321 south boundary, is subject to the recorded covenant that VTTR 4321 be annexed to the Fire



Assessment Area, with only those VTTR 4321 phases that are recorded being subject to the annual levy of the Fire Assessment. Pursuant to the annexation of VTTR 4321, the first 56 lots recorded as the first phase of that 181 lot development were included in the Fiscal Year 2004-2005 (“FY04”) levy and will be included in all future levies of the Fire Assessment. *The assessable Fire Service Equivalent Benefit Units (“EBU”) total for the VTTR 4321 assessment area will be adjusted in future fiscal years to add new EBU assigned to new lots created by recording additional VTTR 4321 phases, and to add new EBU assigned to new homes constructed on those lots.*

- B. A subdivision map for Tract 5100 (Ventana Hills) (“Tract 5100”) was recorded March 9, 2005, creating 91 single family residential lots and 18 outlots (109 total lots and outlots). The property owner and subdivider, Ventana Hills Estates LLC, recorded a covenant to annex the recorded Tract 5100 lots and outlots to the Fire Assessment Area. The Tract 5100 annexation was approved on August 17, 2005, by the adoption of the Fire District Board’s Resolution No. 2005-06 that was filed with the Fresno County Recorder on August 18, 2005, as Document No. 2005-0191611. Resolution No. 2005-06 approved the Tract 5100 annexation, including the map entitled “Exhibit A Amendment No. 2 to Sketch Map of Assessment Area Boundaries for Fresno County Fire Protection District Proposed Millerton New Town and Surrounding Area Infrastructure Plan for Enhanced Fire Suppression Services Assessment – Annexing Properties to Assessment Area per Covenant (Vesting Tentative Tract Map No. 5100),” and authorized the annual levy of the Fire Assessment, beginning in Fiscal Year 2006-2007 (“FY06”), on the 91 residential lots and 13 of the 18 Outlots in Tract 5100 (a total of 104 benefited and assessed lots and outlots). That assessment levy authorization will continue for 25 years, through FY30, when the Fire Assessment levy authorization for the entire Fire Assessment Area will expire. Annexation of Tract 5100 added 54.94 EBU to the Fire Assessment Area. The Fire Assessment was first levied on the Tract 5100 lots in FY06. *The assessable EBU total for the Tract 5100 lots will be adjusted in future fiscal years to add new EBU assigned as new homes are constructed within the development.*
- C. In May of 2010 the Fire District Board approved a Financing, Capital Funding and Plan Amendment Agreement with JPJ, Incorporated (“JPJ”) (the “JPJ Agreement”), directing, among other things, that twelve (12) parcels owned by JPJ be detached from the Fire Assessment Area and that those parcels would cease to be subject to the annual levy of the Fire Assessment, beginning from the date of their annexation to the Fire District’s Community Facilities District No. 2010-01 (the “CFD No. 2010-01”). On June 22, 2010, the Fire District Board approved annexation of the twelve JPJ parcels to CFD No. 2010-01 as its Zone 1. Accordingly, the twelve JPJ parcels (identified by APN on the CFD No. 2010-01 Zone 1 Boundary Map) and their 17.22 EBU have been removed from the Fiscal Year 2010-2011 (“FY10”) Fire Assessment levy, and they will be excluded from all future levies of the Fire Assessment. Detachment of the JPJ parcels from the Fire Assessment Area reduced the FY10 total assessment levy amount by \$3,340.50.
- D. On February 12, 2013, the Fire District staff informed Wilson & Associates (the Fire District’s Assessment Engineering Consultant through Fiscal Year 2014-2015 (“FY14”)) that the seven (7) parcels described as APNs 300-340-24s, 300-340-28s, 300-350-27s, 300-541-41, 300-541-42, 300-541-43, and 300-541-44 have been annexed to CFD No. 2010-01. Accordingly, beginning with Fiscal Year 2013-2014 (“FY13”) and continuing for all future fiscal years when the Fire Assessment is levied, those parcels are no longer subject to the Fire Assessment. The removal of the referenced seven APNs, along with APN 300-541-75 that has been merged with APN 300-541-41 by a parcel line adjustment, has eliminated 9.90 EBU, which has reduced the FY13 assessment levy by \$2,165.32.

5. The Fire District FY20 Budget for Winter Service is \$930,928 (7 months of operations under the Appendix B \$1,595,876 total budget for Friant Fire Station operations under the 2020 Table Mountain Casino Pending Agreement). The Gann Limit Adjusted Winter Service Budget is \$460,127 (see Exhibit B). Therefore, the FY20 Assessment can provide funding for no more than 1/3 of \$460,127 or \$153,376 in estimated operating costs and \$9,283 of Fire Assessment Administration costs, for a maximum authorized FY20 Assessment Levy amount of \$162,659.00 (see Exhibit B).
6. The FY20 Gann Limit Adjusted Maximum Assessment Rate that can be levied on each EBU assigned to the existing Fresno County Assessor's Parcels ("APNs") in the Fire Assessment Area is \$290.82 (see Exhibit D) and the FY20 total number of assessable EBU is 344.68 (see Exhibit E, Fire Assessment Roll FY20, column "Parcel EBU Total" on page 12 of 12 pages).
7. The total revenue needed from the FY20 Fire Assessment is \$162,659 (see Exhibit H, line A).
  - A. Estimated FY20 Fire Assessment Levy amount billed to the FY20 Property Tax Roll is \$98,517.87 (See Exhibit H, line E).
  - B. Estimated FY20 Fire Assessment Levy amount of the 5 parcels in VTTR 4321 (Outlots "A," "C," and "F) with **no APNs** beginning in FY16 is \$558.38 (See Exhibit H, line D).  
  
Estimated FY20 Fire Assessment Levy amount of the 14 parcels in Tract 5100 (Outlots "A" through "J," "L," and "P) with **no APNs** beginning in FY17 is \$1,163.28 (See Exhibit H, line D).
  - C. Therefore, there will be an estimated (\$62,419.47) shortfall in FY20 Assessment Levy Revenue available to fund the Fire Assessment Area's 1/3 share (\$162,659) of the estimated FY20 Winter Service Cost.
  - D. The FY20 Fire Assessment Levy revenue provided may be reduced to \$99,180.97 if the \$1,058.56 Williamson Act Parcel Assessment Reductions are requested by the owners of those eligible Williamson Act parcels (see page 11 of this FY20 Administrator's Report).
8. The Fire District's net share of the \$937,828 estimated total FY20 Winter Service Cost is projected to be \$425,707 (45.39%) (See Exhibit H, line 4). The \$512,121 (54.61%) balance of the FY20 total estimated cost is to be funded by the combined estimated revenue to be received from the FY20 Fire Assessment Levy (\$100,238) and from the FY20 Table Mountain Casino Fire Service Agreement Fee (\$411,883).
9. In FY19 the Fire District's Fire Assessment Fund received \$95,138.52 in revenue from the FY19 Fire Assessment levy and \$1,527.50 of interest earnings on the Fire Assessment Fund cash balance, producing a total of \$96,666.02 in FY19 Fire Assessment Fund revenues. After deducting the County Auditor's \$225.38 for billing and collecting the FY19 Fire Assessment, a net of **\$96,440.64 was transferred on November 4, 2020**, from the Fire Assessment Fund *to the General Fund*. The attached Exhibit F shows a detailed tabulation of assessment revenues vs Fire Assessment Area's cost shares and available funds through the end of FY19 (June 30, 2020).



**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON  
ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT  
BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES  
MILLERTON NEW TOWN & SURROUNDING AREA  
FISCAL YEAR 2020  
(FRESNO COUNTY SPECIAL ASSESSMENT TAX CODE - 6962)**

Report Contents

This Twentieth Annual Administrator's Report on Assessment Levy for Fiscal Year 2020 (the "FY20 Administrator's Report") has been prepared by Dejan Pavić, a Civil Engineer licensed by the State of California and doing business as D-P Consulting, a sole proprietorship (the "Assessment Engineer"), pursuant to the authorization of the Fire Chief for the Fresno County Fire Protection District. The FY20 Administrator's Report provides the information on the levy of the Benefit Assessment For Fire Suppression Services Millerton New Town & Surrounding Area Fiscal Year 2020 (the "Fire Assessment"). The sum of the amounts actually placed on the property tax bills for the parcels located in the Fire Assessment benefit area is referred to in this FY20 Administrator's Report as the "FY20 Fire Assessment Levy." The requirements for the preparation of the annual Administrator's Report are set forth in paragraph V.B, beginning on page III-16 in Section III of the Engineer's Report on the Fire Assessment (the "Engineer's Report"). All of the Engineer's Report requirements for preparation of the Fiscal Year 2020 ("FY20") and all future fiscal years Administrator's Reports on the Fire Assessment are reprinted for reference in Appendix D, attached to this FY20 Administrator's Report and incorporated herein by reference. Engineer's Report Section V.B.1 designates the Fresno County Fire Protection District (the "Fire District") Fire Chief as the Fire Assessment Administrator.

This FY20 Administrator's Report also includes the FY20 Equivalent Benefit Units ("EBU") and the FY20 assessment amounts calculated for each new Fresno County Assessor's Parcel Number ("APN") that has been created since the Engineer's Report was approved in July 2000. New Parcels are created by the subdivision or reconfiguration of any parcel that was on the Fresno County Assessor's Roll (the "Assessor's Roll") during the preceding fiscal year in which the Fire Assessment was levied and that was shown on the preceding fiscal year's Assessment Roll for the Fire Assessment (the "Fire Assessment Roll") as being a benefited parcel that was assessed a share of the total cost authorized for Fire Assessment funding. The APN for each subdivided or reconfigured originally assessed parcel (an "Old Parcel") has been removed by the Assessor from the Assessor's Roll for the current fiscal year. The Assessor has assigned a new APN to each New Parcel created from an Old Parcel and the APN assigned to each New Parcel is included in the FY20 Fire Assessment Levy and shown on the FY20 Fire Assessment Roll. The Old Parcel APNs are retired from the list of parcels with a Fire Assessment lien and will not be shown as APNs on the FY20 or future fiscal years Fire Assessment Rolls. The Engineer's Report also authorizes the Fire Assessment Administrator to recalculate the EBU's for any benefited parcel that has had a change in its land use designation or in its development status during the preceding fiscal year; i.e., a new home or commercial building has been constructed on a previously undeveloped parcel. Benefited parcels with a changed land use or development status are referred to as "Changed Status Parcels."

The new EBU totals and FY20 assessment amounts for the Changed Status Parcels are also presented in this FY20 Administrator's Report.

Annexations to and Detachments from the Fire Assessment Area Boundaries

**Note:** There were no annexations to and detachments from the Fire Assessment Area boundaries that affect the FY20 Fire Assessment. Annexations and detachments described below in items A through D are a recapitulation of all annexations and detachments since the levy of Fire Assessment in FY01.

- A. On November 19, 2003, the Fire District Board adopted its Resolution No. 03-13, that approved annexation of the Vesting Tentative Tract No. 4321 ("VTTR 4321") area and APN 300-050-25 to the Fire Assessment Area. Resolution No. 03-13 was filed with the Fresno County Recorder on November 21, 2003, as Document No. 2003-0281628. VTTR 4321 is approved for subdivision into 181 residential lots and 140 storage facility lots. APN 300-050-25, a 45 acre parcel adjacent to the VTTR 4321 south boundary, is subject to the recorded covenant that VTTR 4321 be annexed to the Fire Assessment Area, with only those VTTR 4321 phases that are recorded being subject to the annual levy of the Fire Assessment. Pursuant to the annexation of VTTR 4321, the first 56 lots recorded as the first phase of that 181 lot development were included in the FY04 levy and will be included in all future levies of the Fire Assessment. *The assessable Fire Service Equivalent Benefit Units ("EBU") total for the VTTR 4321 assessment area will be adjusted in future fiscal years to add new EBU assigned to new lots created by recording additional VTTR 4321 phases, and to add new EBU assigned to new homes constructed on those lots.*
  
- B. A subdivision map for Tract 5100 (Ventana Hills) ("Tract 5100") was recorded March 9, 2005, creating 91 single family residential lots and 18 outlots (109 total lots and outlots). The property owner and subdivider, Ventana Hills Estates LLC, recorded a covenant to annex the recorded Tract 5100 lots and outlots to the Fire Assessment Area. The Tract 5100 annexation was approved on August 17, 2005, by the adoption of the Fire District Board's Resolution No. 2005-06 that was filed with the Fresno County Recorder on August 18, 2005, as Document No. 2005-0191611. Resolution No. 2005-06 approved the Tract 5100 annexation, including the map entitled "Exhibit A Amendment No. 2 to Sketch Map of Assessment Area Boundaries for Fresno County Fire Protection District Proposed Millerton New Town and Surrounding Area Infrastructure Plan for Enhanced Fire Suppression Services Assessment – Annexing Properties to Assessment Area per Covenant (Vesting Tentative Tract Map No. 5100)," and authorized the annual levy of the Fire Assessment, beginning in Fiscal Year 2006-2007 ("FY06"), on the 91 residential lots and 13 of the 18 Outlots in Tract 5100 (a total of 104 benefited and assessed lots and outlots). That assessment levy authorization will continue for 25 years, through FY30, when the Fire Assessment levy authorization for the entire Fire Assessment Area will expire. Annexation of Tract 5100 added 54.94 EBU to the Fire Assessment Area. The Fire Assessment was first levied on the Tract 5100 lots in FY06. *The assessable EBU total for the Tract 5100 lots will be adjusted in future fiscal years to add new EBU assigned as new homes are constructed within the development.*

- C. On June 22, 2010, twelve (12) APNs owned by JPJ, were annexed to the Fire District's CFD No. 2010-01 as its Zone 1. Pursuant to that annexation and to the Fire District Board's Agreement with JPJ, those 12 APNs are no longer subject to the annual levy of the Fire Assessment. A copy of the JPJ Agreement was attached as Appendix J to the Tenth Annual Administrator's Report and is on file with the Fire District. The effect of that action was to detach the 12 JPJ APNs from the Fire Assessment Area beginning with FY10 and continuing for all future fiscal years in which the Fire Assessment is levied.
- D. On February 12, 2013, the Fire District staff informed Wilson & Associates that the seven (7) parcels described as APNs 300-340-24s, 300-340-28s, 300-350-27s, 300-541-41, 300-541-42, 300-541-43, and 300-541-44 have been annexed to CFD No. 2010-01. Accordingly, beginning with FY13 and continuing for all future fiscal years when the Fire Assessment is levied, those parcels are no longer subject to the Fire Assessment. The removal of the referenced seven APNs, along with APN 300-541-75 that has been merged with APN 300-541-41 by a parcel line adjustment, has eliminated 9.90 EBU, which has reduced the FY13 assessment levy by \$2,165.32.

#### Report on the Fiscal Year 2020 Fire Assessment Levy

The requirements for preparation of the FY20 Administrator's Report and all subsequent annual reports on the Fire Assessment are described beginning with the item numbered B.1 at the top of Page D-4 in Appendix D, that states beginning in its fourth line "... the Fire District's Fire Chief or his designee, acting as the Fire Assessment Administrator, shall prepare an Administrator's Report ... containing all of the following information: ..." Each of the items in the referenced Appendix D, item B.1, describing cost data, assessment calculations, or other information that is required to be included in this FY20 Administrator's Report is restated below in its sequence of listing in Appendix D. The full scope of data or information that is required by the item to be prepared and included in this FY20 Administrator's Report is presented in its entirety as subtext to the restated Appendix D annual report contents item.

***B.1.a. The Annual Report shall contain a summary of the current fiscal year's operations status and fiscal data, including:***

- i. Maximum Annual Operations Cost as calculated pursuant to the procedure described in Section II of this Engineer's Report in the subparagraph entitled "Annual Adjustment to Base Year Cost and Maximum Assessment Rates;"***

The Annual Adjustments to Base Year Cost and Maximum Assessment Rates procedure is reprinted for reference as item D(1) beginning on page D-1 of Appendix D. That procedure authorizes adjustment of the prior year's Base Year Cost of Full Operations (FY19 Millerton Full Time Staffing) and the Phase 1 Fire Service Plan Base Year Cost (FY19 Winter Staffing Cost) by the Fire District's Gann Appropriations Limit Factor (the "Gann Limit Factor") for FY20 and for each future fiscal year in which the Fire Assessment is authorized to be levied. The Fire District's Gann Limit Factor is calculated pursuant to the California Revenue and Taxation Code and to information provided by the California Department of Finance. The Gann Limit Adjusted Budget Amounts calculated for FY20 and for each future fiscal year in which the Fire Assessment is authorized to be levied will become the new "Adjusted Base Year Cost," which is the maximum fire service budget amount that can be funded in any fiscal year by the Fire Assessment.

1. The **FY20 Gann Limit Factor** for the Fire District is **1.0457**. The procedure for calculation of the FY20 Gann Limit Factor is contained in Exhibit A, attached hereto and incorporated herein. A copy of the letter received by the Fire District from the California Department of Finance providing the data needed for the calculation of the FY20 Gann Limit Factor is attached hereto as Appendix C and incorporated herein.
2. The FY20 Gann Adjusted Full Service Cost of \$1,281,080 is shown on the Exhibit C table in the line entitled ASSESSMENT AREA SPECIAL BENEFIT SHARE OF FY20 ADJUSTED BASE YEAR COST (95%). This amount is the new **FY20 Gann Adjusted Base Year Full Service Cost** and is the maximum FY20 staffing cost for the planned Millerton New Town Fire Station that can be funded by the FY20 Fire Assessment Levy. The Millerton New Town Fire Station has not been constructed, nor does the Fire District plan to construct and place that fire station in operation during FY20. Accordingly, **the FY20 Fire Assessment will be based on the funding needed to support the Phase 1 Fire Service Plan Cost** of providing winter staffing at the Friant Station. However, the **FY20 Gann Adjusted Base Year Full Service Cost** is the base year cost of full service operations that will be used to calculate the FY20 adjusted maximum cost of full service operations eligible for funding by the Fire Assessment.
3. The table in Exhibit B entitled “Maximum Annual Operating Budget Winter Time Staffing of Friant Station For Fiscal Year 2020 (FY20 Gann Adjusted Phase 1 Fire Service Cost),” attached hereto and incorporated herein, shows in the line entitled “FY20 GANN ADJUSTED PHASE 1 FIRE SERVICE COST” that \$460,127 is the maximum FY20 cost for winter staffing of the Friant Station that can be funded by the FY20 Fire Assessment Levy. According to the Engineer’s Report, the Fire Assessment Area’s beneficial share is 1/3 of the Adjusted Phase 1 Fire Service Cost and the FY20 Fire Assessment Levy, and all future Fire Assessment Levies, is required to fund 100% (\$153,376) of that 1/3 beneficial cost share as shown on the line in Exhibit B entitled “Assessment Area Special Benefit Share of FY20 Phase 1 Adjusted Base Year Cost (1/3).” The estimated FY20 cost to place the Fire Assessment on the property tax bills for the Fire Assessment Area benefited and assessed parcels is shown on Exhibit B as \$9,283, and the **Total Gann Adjusted Phase 1 Fire Service Base Year Cost and Assessment Billing Cost Eligible for FY20 Fire Assessment Funding** of \$162,659 is shown in the last line of the Exhibit B table. The FY19 Maximum Cost Eligible for Fire Assessment Funding of \$155,550 is also shown in the last line of the Exhibit B table.

**B.1.a. The Annual Report shall contain a summary of the current fiscal year’s operations status and fiscal data, including:**

**ii. The actual operations budget used to prepare the Fire Assessment levy for the current fiscal year, if different from the Maximum Annual Operations Cost;**

1. The Fire District Budget for Millerton New Town Fire Station Full Service Operations during FY20 is attached hereto as Appendix A and incorporated herein. The Grand Total Estimated Cost for FY20 is the \$1,595,876 sum of the Appendix A budget totals for the Table Mountain Casino (the “TMC”) of \$706,085 and the Fire District share of \$889,791, which is more than the \$1,281,080 Gann Adjusted Base Year Full Service Operating Cost shown in Exhibit C. However, as previously stated, the Millerton New Town Fire Station

has *not* been constructed by the Fire District and is *not* planned for construction and operation in FY20. Accordingly, the FY20 Millerton New Town Fire Station Full Service Operating Cost is *not* used in the FY20 Fire Assessment analysis and calculation.

2. The Fire District Estimated Annual Operating Budget Friant Winter Period Staffing FY20 is attached hereto as Appendix B and incorporated herein. The Grand Total Estimated Cost for FY20 is also the \$1,595,876 sum of the TMC and Fire District budget shares shown in Appendix B. The Winter Service cost share of that annual budget has been estimated as the cost share for 7-months (58.33%) of budgeted total operations costs, or \$930,928. That total, which is the estimated budget for Winter Period Staffing (the “Fire District Phase 1 Fire Service Budget”), is greater than the \$460,127 FY20 Gann Adjusted Phase 1 Fire Service Cost shown on Exhibit B as the maximum winter staffing cost eligible for FY20 Fire Assessment Funding. Accordingly, **the actual FY20 Fire Assessment Levy amount will be calculated based on the \$162,659 total cost eligible for FY20 Fire Assessment Funding that is shown in the last line of Exhibit B; not on the Fire District’s actual estimated winter staffing cost shown in Appendix B.**

*B.1.a. The Annual Report shall contain a summary of the current fiscal year’s operations status and fiscal data, including:*

- iii. The Schedule of Maximum Fire Assessment Rates for the current fiscal year, as prepared pursuant to the procedure described in subparagraph IV.A of this Section III;*

The Schedule of Maximum Fire Assessment Rates for FY20 are shown in the Exhibit D table entitled “Fiscal Year 2020 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates By Type of Use Category” (the “FY20 Adjusted Maximum Annual Assessment Rates”), attached hereto and incorporated herein. Reference to Appendix D item D(2), beginning on page D-2 will show in the sub-item 2 on page D-3 that:

- “2. The Schedule of Maximum Rates for FY2001 is to be adjusted for each succeeding fiscal year to set the new Schedule of Max. Rates, by multiplying the Schedule of Max. Rates for the preceding fiscal year by the Fire District’s Gann Limit Factor applicable to the next succeeding fiscal year for which the new Schedule of Max. Rates is being calculated;
3. The new Schedule of Max. Rates so calculated for the next succeeding fiscal year will be the Schedule of Max. Rates used to calculate the Maximum Assessment Amount that can be levied in that next succeeding fiscal year;”

Therefore, the FY19 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates has been multiplied by the FY20 Gann Limit Factor to calculate the FY20 Adjusted Maximum Annual Assessment Rates shown on the Exhibit D table. The Exhibit D assessment rates are the assessment rates authorized for use in calculating the FY20 Adjusted Maximum Fire Assessment Amount. The FY20 Adjusted Maximum Annual Assessment Rates are shown on the Exhibit D table in the column entitled “FY2020 Adjusted Maximum Annual Rates.” **The actual assessment rate per EBU used to calculate the FY20 Fire Assessment Levy Funding cannot be greater than the \$290.82/EBU maximum rate shown on Line 1 of the Exhibit D table.**



***B.1.a. The Annual Report shall contain a summary of the current fiscal year's operations status and fiscal data, including:***

- iv. The Assessment Rate per EBU used to calculate the current fiscal year's parcel assessments, if different from the current year's Maximum Assessment Rate per EBU;***

The FY20 Gann Limit Adjusted Maximum Assessment Rate of \$290.82/EBU is the rate used to calculate the FY20 Fire Assessment Levy amount. Table FY20-1 in Exhibit G, attached hereto and incorporated herein, shows on page 13 of 13 pages in the column entitled "TOTAL PARCEL EBU" that the FY20 Adjusted EBU total for the Fire Assessment Area is 344.68 EBU. The FY20 EBU total is 3.58 EBU **lower** than the FY19 total of 348.26 EBU. The 3.58 EBU **decrease** is the net change from: a) the construction of new homes between March 1, 2019, and February 29, 2020 (1.50 EBU), b) subdivision or reconfiguration of old parcels (0.00 EBU), and c) change in parcel status from taxable to non-taxable (USA Indian Trust Land) (-5.08 EBU). The attached Exhibit H section entitled "Summary of FY20 Fire Assessment Levy Calculations" describes the procedure used to calculate the \$162,659 of Estimated Net Assessment Revenue Needed in FY20 (see item C in the Assessment Levy Calculations section of Exhibit H). That net revenue amount is calculated as the \$162,659 maximum assessment amount that can be levied in FY20 (see Exhibit B) minus the \$0.00 in estimated surplus Fire Assessment levy revenues collected in FY19. Levying the maximum authorized assessment rate on the 344.68 assessable EBU would result in a maximum assessment levy amount for FY20 of \$100,239.53 (after rounding each parcel's calculated assessment). That levy maximum has been reduced by \$1.63, to \$100,237.90, after adjusting the assessment amounts placed on the property tax bills to the next lower cent evenly divisible by 2. *Note: of the \$100,237.90 total adjusted assessment amount, \$98,516.32 (adjusted for rounding) was placed on the property tax bills, while \$558.38 is the total assessment levy of the 5 parcels with no APNs beginning in FY16 (identified as APN 300-021-78 (Outlot "A" of VTTR 4321); APN 300-550-08 (Outlot "F" of VTTR 4321); APN 300-560-20 (portion of Outlot "C" of VTTR 4321); APN 300-570-21 (portion of Outlot "C" of VTTR 4321)); and APN 300-580-16 (portion of Outlot "C" of VTTR 4321)), and \$1,163.28 is the total assessment levy of the 14 parcels with no APNs beginning in FY17 (identified as APN 300-230-17 (Outlot "K" of TR 5100); APN 300-230-18 (Outlot "D" of TR 5100), APN 300-240-37 (portion of Outlot "C" of TR 5100), APN 300-590-24 (Outlot "L" of TR 5100), APN 300-590-25 (Outlot "J" of TR 5100), APN 300-590-26 (Outlot "F" of TR 5100), APN 300-590-31 (Outlot "E" of TR 5100), APN 300-600-21 (portion of Outlot "C" of TR 5100), APN 300-600-22 (Outlot "B" of TR 5100), APN 300-600-23 (Outlot "I" of TR 5100), APN 300-610-17 (Outlot "G" of TR 5100), APN 300-610-19 (Outlot "P" of TR 5100), APN 300-620-11 (Outlot "H" of TR 5100), and APN 300-620-12 (Outlot "A" of TR 5100)).*

***B.1.a. The Annual Report shall contain a summary of the current fiscal year's operations status and fiscal data, including:***

- v. The Assessment Roll for the current fiscal year.***

The "Fire Assessment Roll FY20" is attached hereto as Exhibit E and incorporated herein. The parcel assessment amounts for FY20 shown in the Exhibit E column entitled "Parcel FY 2020 Maximum Assessment Amount" have been calculated using the \$290.82 FY20 Gann Limit Adjusted Maximum Rate as the rate by which each parcel's EBU total shown in the Exhibit E column entitled "Parcel EBU Total" is multiplied. The total FY20 Maximum Assessment Amount of \$100,239.53,

shown on page 12 of Exhibit E, is the sum of the Exhibit E parcel assessment amounts in the Parcel FY 2020 Maximum Assessment Amount column. As stated in the preceding item B.1.a.iv., the total amount placed on the property tax bills for the Fire Assessment Area benefited parcels is rounded down \$1.63 (See Note above). The amount billed to property taxes is \$62,419.47 below the \$162,659 Estimated Net Assessment Revenue Needed FY20.

***B.1.b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

- i. A summary of the planned operations for the next fiscal year including a description of significant operational changes from those of the current fiscal year and, if the Phase 1 Fire Service Plan is still in operation, an update of the construction plans for the New Town Fire Station and of the estimated time line plan for transition to the Long Term Fire Service Plan.***

During FY20 there will be no change in fire protection services operations within the Fire Assessment Area. The Phase 1 Fire Service Plan continues as the operational plan for the FY20 Fire Assessment Area. As previously stated, the permanent Millerton New Town Fire Station has not been constructed and is not planned by the Fire District for construction in FY20. There is no Fire District timeline in place for transition of the Fire Assessment Area to the Long Term Fire Service Plan.

***B.1.b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

- ii. The new Maximum Annual Operations Budget and new Schedule of Maximum Annual Assessment Rates including the new Maximum Rate per EBU, calculated pursuant to the procedures described in Subparagraph IV.A of this Engineer's Report.***

As presented above, the new maximum annual operations budget for the Fire Assessment Area is the FY20 Gann Adjusted Phase 1 Fire Service Cost set forth in the attached Exhibit B (\$460,127). The new maximum assessment rate per EBU (\$290.82/EBU) is set forth in the attached Exhibit D as the "Fiscal Year 2020 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates By Type of Use Category."

***B.1.b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

- iii. The proposed operations budget for the next fiscal year, if different from the new Maximum Annual Operations Budget.***

The new FY20 Maximum Operations Budget in Exhibit B sets a total winter operations cost maximum budget amount of \$460,127, which is less than the Fire District's \$930,928 estimate for the actual cost of FY20 winter operations (see Exhibit H). Accordingly, the FY20 Maximum

Operations Budget amount has been used to calculate the FY20 Fire Assessment Levy amount. However, the upper section of the attached Exhibit H, labeled “**Uses of Funds**”, shows that the Fire District’s actual estimated total cost to provide Winter Staffing Operations (\$930,928) and to pay the FY20 Administrator’s Report preparation estimated total cost (\$6,900) is \$937,828. The Exhibit H section labeled “**Sources of Funds**” shows that the \$937,828 total estimated Winter Staffing Cost will be paid from three sources, as follows: (i) an estimated \$411,883 is to be paid pursuant to the Fire District’s pending agreement with the TMC (60.0% of the actual operations cost); (ii) the FY20 Fire Assessment Levy will provide an estimated \$100,238; and (iii) the Fire District will pay the \$425,707 balance of the total cost of Winter Service Operations as the Fire District’s net cost to provide Winter Service Operations to the regular service area of the Friant Station.

***B.1.b. For the next fiscal year’s Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

- iv. A description of the land use or development status changes to Assessment Area parcel APNs and of how those changes affect the parcel EBU allocations used to calculate the current fiscal year’s Assessment Roll. Using the revised parcel EBU data, prepare an update of the Parcel Benefit Unit Allocation Table in a format similar to that used to prepare Table D-1 in the Engineer’s Report.***

The Assessment Engineer made an on-site check in July 2020 of the status of new development within the Fire Assessment Area (and confirmed the status with the Fresno County GIS personnel) and found that no houses had been remodeled prior to March 1, 2020, to add living area that would increase their Fire Assessment EBU total; four (4) previously benefited parcels (APNs 300-032-32T, 300-210-23T, 300-380-19T, and 300-380-20T) were converted to non-taxable and non-assessable USA Trust Indian Land status in FY19; no previously non-assessable parcels classified as USA Indian Trust Land in FY19 have been removed from USA Indian Land Trust status and reclassified as taxable property that are benefited by the Winter Service staffing and operation of the Friant Station and are now subject to the FY20 and future Fire Assessment levies; three (3) new homes were constructed in the Fire Assessment Area adding 1.50 EBU to the EBU total for the Fire Assessment Area; and, five (5) previously assessed parcels had their APNs eliminated by the Fresno County Assessor beginning in FY16, and additional fourteen (14) APNs were eliminated beginning in FY17 (See detailed descriptions above), without changing those parcels’ total combined EBU allocation. Exhibit G, Table FY20-1 shows the EBU calculation details for all parcels subject to the FY20 Fire Assessment Levy. Reference to page 13 of Table FY20-1 will show that for FY20 there are 344.68 total assessable EBU, which is a **decrease** of 3.58 EBU (about 1.0%) from the FY19 total of 348.26 EBU. Exhibit G, Table FY20-2 provides the detailed EBU calculations for all FY20 Changed Status Parcels.

***B.1.b. For the next fiscal year’s Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

- v. Provide an estimate of Fire District revenue sources available for funding a portion of the next fiscal year’s operations cost and identify any other resources that can be applied to reduce the Assessment Area’s share of the next fiscal year’s operations costs.***

Pursuant to a pending agreement between the Fire District and the TMC, the TMC is expected to pay a share of the actual FY20 Winter Staffing Cost for the Friant Station. Reference to Exhibit H will show that the TMC payment will be an estimated 43.92% of the total estimated Winter Staffing and Fire Assessment Administration cost for FY20. Exhibit H also shows that the Fire Assessment Levy will pay 10.69% of the total estimated FY20 cost, and that the Fire District will be responsible for the remaining 45.39% of the estimated total FY20 Winter Service Staffing Cost.

***B.1.b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

***vi. Calculate the Assessment Area's beneficial share of the current fiscal year's proposed operating budget, based on the cost/benefit allocations described in Engineer's Report Section II, as shown on Table III-1 for operations under the Long Term Fire Service Plan or as shown on Table III-2 for continuing Phase 1 Fire Service Plan operations.***

1. Reference to FY20 Administrator's Report section B.1.a.i., response item 2 on page 4, and to the bolded statement contained therein, the **"...FY20 Fire Assessment will be based on the funding needed to support the Phase 1 Fire Service Plan Cost..."**
2. Further reference is made to the aforesaid section B.1.a.i, and to its response item 3 on page 4 that presents the following information on the calculation of the Assessment Area's beneficial share of the FY20 proposed operating budget, based on the cost/benefit allocations described in Engineer's Report Section II:

The table in Exhibit B entitled "Maximum Annual Operating Budget Winter Time Staffing of Friant Station For Fiscal Year 2020 (FY20 Gann Adjusted Phase 1 Fire Service Cost)," attached hereto and incorporated herein, shows in the line entitled "FY20 GANN ADJUSTED PHASE 1 FIRE SERVICE COST" that \$460,127 is the maximum FY20 cost for winter staffing of the Friant Station that can be funded by the FY20 Fire Assessment Levy. According to the Engineer's Report, the Fire Assessment Area's beneficial share is 1/3 of the Adjusted Phase 1 Fire Service Cost and that 1/3 beneficial cost share (\$153,376) is shown on the line in Exhibit B entitled "Assessment Area Special Benefit Share of FY20 Phase 1 Adjusted Base Year Cost (1/3)". The estimated FY20 cost to place the Fire Assessment on the property tax bills for the Fire Assessment Area benefited and assessed parcels is shown on Exhibit B as \$9,283, and the ***Total Gann Adjusted Phase 1 Fire Service Base Year Cost and Assessment Billing Cost Eligible for FY20 Fire Assessment Funding*** of \$162,659 is shown in the last line of the Exhibit B table.

Exhibit H, Summary FY20 Uses and Sources of Funds Winter Staffing of Friant Fire Station, shows in item 2 of its "Sources of Funds" section that the Estimated FY20 Assessment Levy Revenue of \$100,238 represents 10.69% of the \$937,828 Estimated Total FY20 Uses of Funds for providing Winter Service Staffing. That funding share is less than the \$162,659 of FY20 Fire Assessment Levy revenue needed to fund the Fire Assessment Area's share of the estimated Winter Service Staffing cost.

***B.1.b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

***vii. Calculate the per-EBU assessment rate needed to fund the Assessment Area's apportioned share of the operations cost by dividing the allocated cost share by the EBU total as updated for the next fiscal year, and compare that calculated rate to the new Maximum Rate per EBU as calculated pursuant to the above item "ii." If the calculated assessment rate per EBU exceeds the new Maximum Rate, then use the new Maximum Rate to prepare the Assessment Roll for the next fiscal year, as described in the following item "viii." However, if the new Maximum Rate exceeds the calculated assessment rate, then use the lower calculated rate to prepare the Assessment Roll for levy of the next fiscal year's Fire Assessment at less than the new Maximum Rate authorized for use in that next fiscal year. Whether the new Maximum Rate is used as the assessment rate or a calculated lower rate needed to fund actual costs for the next fiscal year (in either case, the "Assessment Rate"), the new Maximum Rate becomes the new Base Year Rate that will be adjusted by the Fire District's Gann Limit Factor to calculate a new Maximum Rate for the next succeeding fiscal year.***

FY20 Administrator's Report section B.1.a.ii, in the last sentence of response item 2 on page 5, states that "... the actual FY20 Fire Assessment Levy amount will be calculated based on the \$162,659 total cost eligible for FY20 Fire Assessment Funding shown in the last line of Exhibit B; not on the Fire District's actual estimated winter staffing cost shown in Appendix B." FY20 Administrator's Report section B.1.a.iv, on page 6 states "... the FY20 Adjusted EBU total for the Fire Assessment Area is 344.68 EBU." It further states that the FY20 Gann Limit Adjusted Maximum Assessment Rate of \$290.82/EBU is the rate used to calculate the FY20 Fire Assessment Levy amount. Levying the maximum authorized rate on the 344.68 assessable EBU will provide a maximum of \$100,237.90 in assessment revenue, which is less than the \$162,659 FY20 Fire Assessment Share of the estimated FY20 Friant Winter Staffing estimated total cost. Therefore, the FY20 Fire Assessment Levy is calculated using the FY20 Gann Limit Adjusted Maximum Assessment Rate of \$290.82/EBU.

***B.1.b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:***

***viii. Prepare the Assessment Roll for the next fiscal year using the procedures described in the Engineer's Report:***

The FY20 Fire Assessment Roll is attached hereto as Exhibit E. The FY20 Maximum Fire Assessment Amount shown on page 12 of Exhibit E is \$100,239.53 (See above for details on rounding).

As of the date shown on the cover of this FY20 Administrator's Report the FY20 Fire Assessment billing data has been submitted to the Fresno County Auditor's Office and processing of that data has been completed to place the individual parcel assessment amounts on the FY20 property tax bills for the benefited parcels in the Fire Assessment Area.

Williamson Act Parcel Assessment Reductions

The total assessment amount to be placed on the property tax bills of \$98,516.32, after applying rounding required by the County Auditor, may be reduced further by the following adjustments calculated at the FY20 Fire Assessment Rate of \$290.82/EDU and 0.05 EBU per parcel net undeveloped acre and rounded down to the next lower cent to a parcel total assessment amount evenly divisible by two.

Williamson Act Parcel Vacant Land Acreage Assessment Refund for each of the following parcels listed by APN, as approved for each by separate Fire District Board Resolution:

|      |   |                     |
|------|---|---------------------|
| 1.   | Calculation of Assessment Refunds for Eligible Williamson Act Parcels |                     |
| a.   | 300-380-12  |                     |
| i.   | Total Assessment FY20   | \$348.98            |
| ii.  | Williamson Act Vacant Acreage Refund FY20                             | <u>(\$ 58.16)</u>   |
| iii. | Net Assessment  | \$290.82            |
| b.   | 300-380-13  |                     |
| i.   | Total Assessment FY20   | \$ 72.70            |
| ii.  | Williamson Act Vacant Acreage Refund FY20                             | <u>(\$ 72.70)</u>   |
| iii. | Net Assessment  | \$ 0.00             |
| c.   | 300-380-14  |                     |
| i.   | Total Assessment FY20   | \$1,218.54          |
| ii.  | Williamson Act Vacant Acreage Refund FY20                             | <u>(\$927.70)</u>   |
| iii. | Net Assessment  | \$290.84            |
| d.   | Total Eligible Williamson Act Refunds FY20                            | <u>(\$1,058.56)</u> |
| 2.   | Total "Adjustments" to FY20 Assessment Roll                           | <u>(\$1,058.56)</u> |
| 3.   | Net "Adjusted" Assessment Levy Amount (\$98,516.32 - \$1,058.56)      | <u>\$97,457.76</u>  |

Publicly Owned Parcels Assessed in Fiscal Year 2020

Clovis Unified School District ("CUSD") purchased three undeveloped parcels within the Fire Assessment Area in March 2001 and those new parcels were billed their apportioned Fire Assessment shares beginning in FY01 and will be billed in FY20 and in future fiscal years as APNs assigned a "T" designation for public ownership parcels. Each of those parcels was created by public agency deed from a parcel that had an existing Fire Assessment lien and the remainder of each original parcel that is still in private ownership has also been assigned a new APN. The CUSD parcels are benefited by the availability of Phase 1 Fire Assessment Service. Accordingly, the EBU total and FY20 Fire Assessment amount for each CUSD parcel has been calculated and is shown on the FY20 Assessment Roll, attached as Exhibit E. Billing information has been provided to the Fresno County Auditor's Office for their use in preparing three assessment bills that will be sent to CUSD for FY20.

Fresno County has purchased a parcel in the Fire Assessment Benefit Area that was created by public agency deed from a parcel that had an existing Fire Assessment lien. The Fresno County parcel and the remainder portion of the original parcel are on the Fire Assessment Roll with an assessment amount calculated pursuant to each parcel's current land use. The Fresno County parcel has been purchased as the site for a future Fresno County Branch Library and public services center for the Millerton New Town area. Pursuant to a prior verbal agreement with the Library Business Manager, the FY20 Fire Assessment is to be billed to the Fresno County Library Administration by the Fresno County Auditor's Office (based on the information provided by the Assessment Engineer).

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT A**

**CALCULATION OF FISCAL YEAR 2020**  
**GANN LIMIT FACTOR**  
**MILLERTON NEW TOWN FIRE SUPPRESSION ASSESSMENT**

**EXHIBIT A**

**CALCULATION OF FISCAL YEAR 2020  
GANN LIMIT FACTOR  
MILLERTON NEW TOWN FIRE SUPPRESSION ASSESSMENT**

The Gann Limit Factor for Fiscal Year 2020 is calculated below based on instructions and an example contained in a letter and attachments thereto from the State Department of Finance dated May 2020, a copy of which is included in this report as Appendix C.

|   |                      |
|---|----------------------|
| A. Pursuant to Attachment A to said letter, the Percentage Change in Per Capita Personal Income for FY20 over the prior year is | 3.73%                |
| B. Pursuant to Attachment B to said letter, the percent Change in Population for unincorporated areas of Fresno County is       | 0.81%                |
| C. Convert Per Capita Pers. Income Change to a ratio: $(3.73 + 100)/100 =$  | 1.0373               |
| D. Convert Population Change to a ratio: $(0.81 + 100)/100 =$   | 1.0081               |
| E. <b>Gann Limit Factor (FY20):</b> $1.0373 \times 1.0081 =$  | <b><u>1.0457</u></b> |

DATA SOURCE:

California Department of Finance Website:

<http://www.dof.ca.gov/budgeting/documents/PriceandPopulation2020.pdf>



**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT B**

**MAXIMUM ANNUAL OPERATING BUDGET**  
**WINTER TIME STAFFING OF FRIANT STATION**  
**FOR FISCAL YEAR 2020**  
**(FY20 GANN ADJUSTED PHASE 1 FIRE SERVICE COST)**

**EXHIBIT B**  
**MAXIMUM ANNUAL OPERATING BUDGET**  
**WINTER TIME STAFFING OF FRIANT STATION**  
**FOR FISCAL YEAR 2020**  
**(FY20 GANN ADJUSTED PHASE 1 FIRE SERVICE COST)**

| <u>Item Descriptions</u>   | <u>FY2019<br/>Adjusted<br/>Base Year<br/>Item Total</u> | <u>FY2020<br/>Adjusted<br/>Base Year<br/>Item Total</u> |
|--|---|---|
| Personnel & Miscellaneous Costs  | \$ 338,851  | \$ 354,336  |
| CDF Administration Charge  | \$ <u>37,682</u>  | \$ <u>39,404</u>  |
| Subtotal Personnel, Miscellaneous & Administration Costs   | \$ 376,533  | \$ 393,740  |
| Operations Cost  | \$ 46,804   | \$ 48,493   |
| Capital Equipment Replacement  | \$ <u>0</u>   | \$ <u>0</u>   |
| Winter Service Total Operating Budget  | \$ 423,337  | \$ 442,683  |
| Contingency & Annual Assessment Administration   | \$ 16,682   | \$ 17,444   |
| <b>FY20 GANN ADJUSTED PHASE 1 FIRE SERVICE COST</b>  | <b>\$ 440,019</b>                                       | <b>\$ 460,127</b>                                       |
| <u>General Benefit Share of FY20</u>   |   |   |
| Phase 1 Adjusted Base Year Cost (2/3)  | \$ <u>293,346</u>                                       | \$ <u>306,751</u>                                       |
| <u>Assessment Area Special Benefit Share of FY20</u>   |   |   |
| Phase 1 Adjusted Base Year Cost (1/3)  | \$ 146,673  | \$ 153,376  |
| <u>Additional FY20 Fire District Assessment Administration Costs</u>   |   |   |
| Recovery of Fire District Expenses Re: Fire Assessment Proceeding  |   |   |
| 1. Legal Counsel Services  | \$ 0  | \$ 0  |
| 2. Assessment Notice mailing and recording expenses  | \$ 0  | \$ 0  |
| 3. Prepare Assessment Data for Billing with Property Taxes   | \$ <u>8,877</u>   | \$ <u>9,283</u>   |
| 4. Subtotal Fire Assessment Proceeding Expenses  | \$ 8,877  | \$ 9,283  |
| <b>TOTAL GANN ADJUSTED PHASE 1 FIRE SERVICE BASE YEAR<br/>COST AND ASSESSMENT BILLING COST ELIGIBLE FOR FY20<br/>FIRE ASSESSMENT FUNDING</b> | <b>\$ 155,550</b>                                       | <b>\$ 162,659</b>                                       |

Note: FY20 Adjusted Base Year Cost item totals calculated as the product of the FY19 Base Year Item Total amounts multiplied by the FY20 Fire Assessment Gann Limit Factor (1.0457 - See Exhibit A).

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT C**

**MAXIMUM ANNUAL OPERATING BUDGET**  
**FULL SERVICE OPERATIONS**  
**PROPOSED MILLERTON NEW TOWN FIRE STATION**  
**FOR FISCAL YEAR 2020**  
**(FY20 GANN ADJUSTED FULL SERVICE COST)**

**EXHIBIT C  
MAXIMUM ANNUAL OPERATING BUDGET  
FULL SERVICE OPERATIONS  
PROPOSED MILLERTON NEW TOWN FIRE STATION  
FOR FISCAL YEAR 2020  
(FY20 GANN ADJUSTED FULL SERVICE COST)**

| <u>Item Descriptions</u>   | <u>FY2019<br/>Adjusted<br/>Base Year<br/>Item Total</u> | <u>FY2020<br/>Adjusted<br/>Base Year<br/>Item Total</u> |
|--|---|---|
| Personnel & Miscellaneous Costs  | \$ 871,883  | \$ 911,728  |
| CDF Administration Charge  | \$ <u>96,957</u>  | \$ <u>101,388</u>                                       |
| Subtotal Personnel   | \$ 968,840  | \$ 1,013,116  |
| Operations Cost  | \$ 96,384   | \$ 100,789  |
| Capital Equipment Replacement  | \$ <u>46,340</u>  | \$ <u>48,458</u>  |
| Subtotal   | \$ 142,724  | \$ 149,247  |
| Subtotal FY20 Estimated Operating Budget   | \$1,111,564   | \$ 1,162,363  |
| Contingency & Assessment Administration FY20   | \$ 178,007  | \$ 186,142  |
| FY20 ADJUSTED BASE YEAR COST FULL SERVICE<br>OPERATIONS - PROPOSED NEW TOWN FIRE STATION | \$1,289,571   | \$ 1,348,505  |
| GENERAL BENEFIT SHARE OF BASE YEAR COST (5%)   | \$ 64,479   | \$ 67,425   |
| ASSESSMENT AREA SPECIAL BENEFIT SHARE OF<br>FY20 ADJUSTED BASE YEAR COST (95%)           | \$1,225,092   | \$ 1,281,080  |

***The Millerton New Town Fire Station has not been constructed and is not planned for construction during FY20. Accordingly, the Millerton New Town Station Full Service Operations Budget is not used for calculating the FY20 Fire Assessment.***

Note: FY20 Adjusted Base Year Cost item totals calculated as the product of the FY19 Base Year Item total amounts multiplied by the FY20 Fire Assessment Gann Limit Factor (1.0457 - See Exhibit A).

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT D**

**FISCAL YEAR 2020 GANN LIMIT ADJUSTED**  
**SCHEDULE OF MAXIMUM ANNUAL ASSESSMENT RATES**  
**BY TYPE OF USE CATEGORY**

**EXHIBIT D  
FISCAL YEAR 2020 GANN LIMIT ADJUSTED  
SCHEDULE OF MAXIMUM ANNUAL ASSESSMENT RATES  
BY TYPE OF USE CATEGORY**

| <b><u>PARCEL TYPE<br/>OF USE CATEGORY</u></b>  | <b><u>STRUCTURE<br/>USE/HAZARD<br/>EBU TOTAL</u></b> | <b><u>FY2019<br/>ADJUSTED<br/>MAXIMUM<br/>ANNUAL<br/>RATES</u></b> | <b><u>FY2020<br/>ADJUSTED<br/>MAXIMUM<br/>ANNUAL<br/>RATES</u></b> |
|--|--|--|--|
| 1. Adjusted Max. Annual Rate per EBU for FY20  |  | \$ 278.11  | \$ 290.82  |
| 2. Each Single-Family Dwelling or Mobile Home (1-story residence)  | 1.00   | \$ 278.11  | \$ 290.82  |
| 3. Each Single-Family Dwelling (2 to 4 stories)  | 1.20   | \$ 333.73  | \$ 348.98  |
| 4. Undeveloped Vacant Acreage  | 0.05/ac  | \$ 13.91/ac  | \$ 14.54/ac  |
| 5. Partially Developed Acreage (subtract 1.0 acre for each assessed structure; rate is applied to net acres) | 0.05/ac  | \$ 13.91/ac  | \$ 14.54/ac  |
| 6. <u>Residential Subdivision Vacant Lot</u>   |  |  |  |
| a. Vacant Lot - no building permit 1.0 acres or less   | 0.50   | \$ 139.06  | \$ 145.41  |
| b. Vacant Lot - building permit as of March 1  | 1.00   | \$ 278.11  | \$ 290.82  |
| c. Lots larger than 1.0 acres are Partially Developed Acreage  | (See Item 5)   |  |  |

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| <b>PARCEL TYPE<br/>OF USE CATEGORY</b>                              | <b>STRUCTURE<br/>USE/HAZARD<br/>EBU TOTAL</b> | <b>FY2019<br/>ADJUSTED<br/>MAXIMUM<br/>ANNUAL<br/>RATES</b> | <b>FY2020<br/>ADJUSTED<br/>MAXIMUM<br/>ANNUAL<br/>RATES</b> |
|---|---|---|---|
| 7. Each Non-Residential Structure with a Building Floor Area of:    |   |   |   |
| a. <u>0 to 7,500 sq. ft.</u>  | 1.75  | \$ 486.69   | \$ 508.94   |
| b. with 2 to 4 stories  | 2.10  | \$ 584.03   | \$ 610.72   |
| c. <u>7,501 to 20,000 sq. ft.</u>                                   | 3.00  | \$ 834.33   | \$ 872.46   |
| d. with 2 to 4 stories  | 3.60  | \$ 1,001.20   | \$ 1,046.95   |
| e. <u>20,001 to 40,000 sq. ft.</u>                                  | 4.00  | \$ 1,112.44   | \$ 1,163.28   |
| f. with 2 to 4 stories  | 4.80  | \$ 1,334.93   | \$ 1,395.94   |
| g. <u>40,000 sq. ft. or larger</u>                                  | 6.00  | \$ 1,668.66   | \$ 1,744.92   |
| h. with 2 to 4 stories  | 7.20  | \$ 2,002.39   | \$ 2,093.90   |
| i. Public use well or pumping                                       | 0.25  | \$ 69.53  | \$ 72.71  |
| j. Public use wastewater facility                                   | 1.75  | \$ 486.69   | \$ 508.94   |
| 8. <u>Non-Residential Subdivision</u>                               |   |   |   |
| <u>Vacant Lot</u>   |   |   |   |
| a. Vacant Lot - no building permit<br>1.0 acres or less             | 0.50  | \$ 139.06   | \$ 145.41   |
| b. Vacant Lot - building permit as<br>of March 1, 1.0 acres or less | 1.75  | \$ 486.69   | \$ 508.94   |
| c. Lots larger than 1.0 acres are<br>Partially Developed Acreage    | (See Item 5)                                  |   |   |

Notes:

- Vacant lots 1.0 acre or smaller in an approved Residential or Non-Residential use subdivision are classified as developed if a building permit has been issued by March 1 preceding the July 1 start of the next fiscal year and are allocated 1.0 EBU of Fire Suppression Service Benefit, or more, for the next ensuing assessment levy based on the number of stories for the permitted home. If the number of building stories cannot be determined from the permit or by a site inspection, 1.0 EBU will be assigned. When the structure is completed, it may be reclassified pursuant to the number of stories and number of additional structures also constructed on the lot and its EBU total adjusted accordingly.
- FY20 Gann Limit Adjusted Maximum Annual Assessment Rate for 1.0 EBU is calculated as the product of the FY20 Fire Assessment Gann Limit Factor (1.0457 - See Exhibit A) and the FY19 adjusted per EBU Maximum Rate (\$278.11). All other Parcel Type of Use Category adjusted maximum rates are calculated as the product of the category's EBU total and the FY20 Adjusted Maximum Rate per EBU.

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT E**

**FIRE ASSESSMENT ROLL FY20 – FRESNO COUNTY**  
**TAX CODE NO. 6962**  
**(Old APN's Deleted, New APN's and APN's With Changed**  
**Development in Bold/Italics)**



**EXHIBIT E**  
**FIRE ASSESSMENT ROLL FY20 - FRESNO COUNTY TAX CODE NO. 6962**  
**(OLD APN'S DELETED, NEW APN'S & APN'S WITH CHANGED DEVELOPMENT IN BOLD/ITALICS)**  
**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

| PARCEL REFERENCE NUMBER | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                        |                  |               | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|-------------------------|---|---------------------------|--------------------------------------|-----------------------|------------------------|------------------|---------------|---------------------------------------|
|                         |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL. ACREAGE EBU'S | PARCEL EBU TOTAL |               |                                       |
| 1                       | 300 021 27S   | 41.29                     | 0.00                                 | 0.00                  | 2.06                   | 2.06             | \$599.09      |                                       |
| 2003-01/5               | 300 021 68T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 2003-01/2               | 300 021 73  | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 2003-01/7               | 300 021 75T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 2003-01/17 (Outlot "A") | former 300 021 78 (see NOTE 1)  | 3.65                      | 1.00                                 | 0.00                  | 0.18                   | 1.18             | \$343.17      |                                       |
| 2003-01/3A              | 300 021 82  | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 2003-01/6A              | 300 021 86  | 0.16                      | 0.00                                 | 0.00                  | 0.01                   | 0.01             | \$2.91        |                                       |
| 2003-01/6B              | 300 021 87T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 2                       | 300 032 12S   | 39.75                     | 0.00                                 | 0.00                  | 1.99                   | 1.99             | \$578.73      |                                       |
| 4                       | <b>300 032 32T</b>  | <b>0.00</b>               | <b>0.00</b>                          | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>      | <b>\$0.00</b> |                                       |
| 5                       | 300 032 42ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 6                       | 300 032 43ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 8                       | 300 032 47S   | 33.92                     | 0.00                                 | 0.00                  | 1.70                   | 1.70             | \$494.39      |                                       |
| 7/9A/9B1-9B5a           | 300 032 65S   | 5.32                      | 0.00                                 | 0.00                  | 0.27                   | 0.27             | \$78.52       |                                       |
| 7/9A/9B1-9B5b           | 300 032 66S   | 12.18                     | 0.00                                 | 0.00                  | 0.61                   | 0.61             | \$177.40      |                                       |
| 7/9A/9B1-9B5c           | 300 032 68S   | 28.88                     | 0.00                                 | 0.00                  | 1.44                   | 1.44             | \$418.78      |                                       |
| 7/9A/9B1-9B5d           | 300 032 69S   | 9.98                      | 0.00                                 | 0.00                  | 0.50                   | 0.50             | \$145.41      |                                       |
| 2003-01/4               | 300 050 24  | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 2003-01/1               | 300 050 25  | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 31                      | 300 061 29  | 38.84                     | 0.00                                 | 0.00                  | 1.94                   | 1.94             | \$564.19      |                                       |
| 32                      | 300 061 30  | 38.72                     | 0.00                                 | 0.00                  | 1.94                   | 1.94             | \$564.19      |                                       |
| 33                      | 300 061 32  | 39.00                     | 0.00                                 | 0.00                  | 1.95                   | 1.95             | \$567.10      |                                       |
| 34                      | 300 061 33  | 35.87                     | 0.00                                 | 0.00                  | 1.79                   | 1.79             | \$520.57      |                                       |
| 39                      | 300 061 59  | 39.11                     | 0.00                                 | 0.00                  | 1.96                   | 1.96             | \$570.01      |                                       |
| 46                      | 300 210 01T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 47                      | 300 210 02  | 1.06                      | 0.00                                 | 1.75                  | 0.05                   | 1.80             | \$523.48      |                                       |
| 48                      | 300 210 03T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 49                      | 300 210 04  | 4.49                      | 2.00                                 | 0.00                  | 0.22                   | 2.22             | \$645.62      |                                       |
| 50                      | 300 210 05T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |
| 51                      | 300 210 06T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                   | 0.00             | \$0.00        |                                       |

| PARCEL REFERENCE NUMBER      | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                       |                  |          | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|------------------------------|---|---------------------------|--------------------------------------|-----------------------|-----------------------|------------------|----------|---------------------------------------|
|                              |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL ACREAGE EBU'S | PARCEL EBU TOTAL |          |                                       |
| 52                           | 300 210 07  | 1.15                      | 1.20                                 | 0.00                  | 0.06                  | 1.26             | \$366.43 |                                       |
| 53                           | 300 210 08T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 54                           | 300 210 10ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 55                           | 300 210 11T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 56                           | 300 210 14T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 57                           | 300 210 15  | 0.09                      | 1.00                                 | 0.00                  | 0.00                  | 1.00             | \$290.82 |                                       |
| 58                           | 300 210 19S   | 12.96                     | 0.00                                 | 0.00                  | 0.65                  | 0.65             | \$189.03 |                                       |
| 60A                          | 300 210 21  | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 61A                          | 300 210 22  | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 3A                           | 300 210 23T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 62                           | 300 220 02T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 63                           | 300 220 03  | 5.97                      | 1.00                                 | 0.00                  | 0.30                  | 1.30             | \$378.07 |                                       |
| 64                           | 300 220 04T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 65                           | 300 220 06  | 0.01                      | 2.00                                 | 0.00                  | 0.00                  | 2.00             | \$581.64 |                                       |
| 66                           | 300 220 07T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 67                           | 300 220 08T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 68                           | 300 220 09T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 69                           | 300 220 15T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 70                           | 300 220 18T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 71                           | 300 220 19T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 72                           | 300 220 20  | 9.18                      | 1.00                                 | 0.00                  | 0.46                  | 1.46             | \$424.60 |                                       |
| 73                           | 300 220 21T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 74                           | 300 220 22T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| 75A                          | 300 220 23  | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00   |                                       |
| VTTR5100-05/2                | 300 230 06  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95 |                                       |
| VTTR5100-05/3                | 300 230 07  | 1.14                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86 |                                       |
| VTTR5100-05/4                | 300 230 08  | 1.22                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86 |                                       |
| VTTR5100-05/5                | 300 230 09  | 1.21                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$159.95 |                                       |
| VTTR5100-05/6                | 300 230 10  | 1.01                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$305.36 |                                       |
| VTTR5100-05/7                | 300 230 11  | 1.03                      | 1.00                                 | 0.00                  | 0.05                  | 1.05             | \$159.95 |                                       |
| VTTR5100-05/8                | 300 230 12  | 1.03                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$162.86 |                                       |
| VTTR5100-05/9                | 300 230 13  | 1.18                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$159.95 |                                       |
| VTTR5100-05/83               | 300 230 14  | 1.07                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$305.36 |                                       |
| VTTR5100-05/84               | 300 230 15  | 1.04                      | 1.00                                 | 0.00                  | 0.05                  | 1.05             | \$305.36 |                                       |
| VTTR5100-05/85               | 300 230 16  | 1.02                      | 1.00                                 | 0.00                  | 0.05                  | 1.05             | \$49.44  |                                       |
| VTTR5100-05/102 (Outlot "K") | former 300 230 17 (see NOTE 2)  | 3.37                      | 0.00                                 | 0.00                  | 0.17                  | 0.17             | \$90.15  |                                       |
| VTTR5100-05/95 (Outlot "D")  | former 300 230 18 (see NOTE 2)  | 6.29                      | 0.00                                 | 0.00                  | 0.31                  | 0.31             | \$0.00   |                                       |
| VTTR5100-05/108              | 300 230 20T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$159.95 |                                       |
| VTTR5100-05/10               | 300 240 26  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$162.86 |                                       |
| VTTR5100-05/11               | 300 240 27  | 1.20                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86 |                                       |

| PARCEL REFERENCE NUMBER          | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                 |       |                  |  | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|----------------------------------|---|---------------------------|--------------------------------------|-----------------------|-----------------|-------|------------------|--|---------------------------------------|
|                                  |   |                           | SFR DEVEL OR VAC. LOT                | NON-SFR EXISTING BLDG | UNDEVEL ACREAGE | EBU'S | PARCEL EBU TOTAL |  |                                       |
| VTTRS100-05/12                   | 300 240 28  | 1.22                      | 0.50                                 | 0.00                  | 0.06            | 0.56  | \$162.86         |  |                                       |
| VTTRS100-05/13                   | 300 240 29  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55  | \$159.95         |  |                                       |
| VTTRS100-05/14                   | 300 240 30  | 1.01                      | 0.50                                 | 0.00                  | 0.05            | 0.55  | \$159.95         |  |                                       |
| VTTRS100-05/15                   | 300 240 31  | 1.23                      | 0.50                                 | 0.00                  | 0.06            | 0.56  | \$162.86         |  |                                       |
| VTTRS100-05/16                   | 300 240 32  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55  | \$159.95         |  |                                       |
| VTTRS100-05/17                   | 300 240 33  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55  | \$159.95         |  |                                       |
| VTTRS100-05/80                   | 300 240 34  | 1.04                      | 0.50                                 | 0.00                  | 0.05            | 0.55  | \$159.95         |  |                                       |
| VTTRS100-05/81                   | 300 240 35  | 1.16                      | 0.50                                 | 0.00                  | 0.06            | 0.56  | \$162.86         |  |                                       |
| VTTRS100-05/82                   | 300 240 36  | 1.01                      | 0.50                                 | 0.00                  | 0.05            | 0.55  | \$159.95         |  |                                       |
| VTTRS100-05/94 (Ptn. Outlot "C") | former 300 240 37 (see NOTE 2)  | 6.82                      | 0.00                                 | 0.00                  | 0.34            | 0.34  | \$98.88          |  |                                       |
| 76                               | 300 270 06T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 77                               | 300 270 09T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 79                               | 300 290 13  | 3.06                      | 1.00                                 | 0.00                  | 0.15            | 1.15  | \$334.44         |  |                                       |
| 80                               | 300 290 14T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 81                               | 300 290 15T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 82                               | 300 290 16T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 84                               | 300 290 43  | 75.50                     | 0.00                                 | 0.00                  | 3.78            | 3.78  | \$1,099.30       |  |                                       |
| 85                               | 300 290 45  | 1.00                      | 0.00                                 | 0.00                  | 0.05            | 0.05  | \$14.54          |  |                                       |
| 86                               | 300 290 46ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 87                               | 300 290 47ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 83A                              | 300 290 52T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 83B                              | 300 290 53T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 78A                              | 300 290 54T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 78B                              | 300 290 55T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 88                               | 300 340 01S   | 20.34                     | 0.00                                 | 0.00                  | 1.02            | 1.02  | \$296.64         |  |                                       |
| 89                               | 300 340 03S   | 20.35                     | 0.00                                 | 0.00                  | 1.02            | 1.02  | \$296.64         |  |                                       |
| 99                               | 300 340 16S   | 1.17                      | 0.00                                 | 0.00                  | 0.06            | 0.06  | \$17.45          |  |                                       |
| 92/93/94/108/109B1               | 300 340 51ST  | 1.95                      | 0.00                                 | 0.00                  | 0.10            | 0.10  | \$29.08          |  |                                       |
| 90/91/98A                        | 300 340 30S   | 15.20                     | 0.00                                 | 0.00                  | 0.76            | 0.76  | \$221.02         |  |                                       |
| 90/91/98B                        | 300 340 36S   | 7.35                      | 0.00                                 | 0.00                  | 0.37            | 0.37  | \$107.60         |  |                                       |
| 90/91/98C                        | 300 340 37S   | 29.05                     | 0.00                                 | 0.00                  | 1.45            | 1.45  | \$421.69         |  |                                       |
| 90/91/98D                        | 300 340 38S   | 13.66                     | 0.00                                 | 0.00                  | 0.68            | 0.68  | \$197.76         |  |                                       |
| 100                              | 300 350 01ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 101                              | 300 350 03ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 102                              | 300 350 04ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 103                              | 300 350 05ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 104                              | 300 350 07ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 105A                             | 300 350 08ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 106A                             | 300 350 09ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |
| 107A                             | 300 350 11ST  | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00  | \$0.00           |  |                                       |

| PARCEL REFERENCE NUMBER | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVELOP. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                  |       |                  | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|-------------------------|---|-----------------------------|--------------------------------------|-----------------------|------------------|-------|------------------|---------------------------------------|
|                         |   |                             | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVELOP. ACRES | EBU'S | PARCEL EBU TOTAL |                                       |
| 92/93/94/108/109E       | 300 350 28S   | 17.02                       | 0.00                                 | 0.00                  | 0.85             | 0.85  | \$247.20         |                                       |
| 112                     | 300 380 12  | 4.00                        | 1.00                                 | 0.00                  | 0.20             | 0.20  | \$348.98         |                                       |
| 113                     | 300 380 13  | 5.00                        | 0.00                                 | 0.00                  | 0.25             | 0.25  | \$72.71          |                                       |
| 114                     | 300 380 14  | 63.79                       | 1.00                                 | 0.00                  | 3.19             | 4.19  | \$1,218.54       |                                       |
| 111A                    | 300 380 19T   | 0.00                        | 0.00                                 | 0.00                  | 0.00             | 0.00  | \$0.00           |                                       |
| 110A                    | 300 380 20T   | 0.00                        | 0.00                                 | 0.00                  | 0.00             | 0.00  | \$0.00           |                                       |
| 115                     | 300 420 02S   | 24.53                       | 0.00                                 | 0.00                  | 1.23             | 1.23  | \$357.71         |                                       |
| 116                     | 300 420 03S   | 22.66                       | 0.00                                 | 0.00                  | 1.13             | 1.13  | \$328.63         |                                       |
| 117                     | 300 420 04S   | 86.43                       | 0.00                                 | 0.00                  | 4.32             | 4.32  | \$1,256.34       |                                       |
| 118                     | 300 420 11S   | 18.92                       | 0.00                                 | 0.00                  | 0.95             | 0.95  | \$276.28         |                                       |
| 281                     | 300 420 25S   | 7.15                        | 0.00                                 | 0.00                  | 0.36             | 0.36  | \$104.70         |                                       |
| 119/120/121/122A        | 300 420 29S   | 20.02                       | 0.00                                 | 0.00                  | 1.00             | 1.00  | \$290.82         |                                       |
| 123/A/B-1/(C-1)(C-2)    | 300 420 33S   | 75.38                       | 0.00                                 | 5.25                  | 3.77             | 9.02  | \$2,623.20       |                                       |
| 124                     | 300 430 01S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 125                     | 300 430 02S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 126                     | 300 430 03S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 127                     | 300 430 06S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 128                     | 300 430 07S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 129                     | 300 430 08S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 131                     | 300 430 10S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 123/A/B-2/130           | 300 430 12S   | 0.00                        | 1.00                                 | 0.00                  | 0.00             | 1.00  | \$290.82         |                                       |
| 132                     | 300 440 01S   | 0.00                        | 1.00                                 | 0.00                  | 0.00             | 1.00  | \$290.82         |                                       |
| 133                     | 300 440 02S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 134                     | 300 440 03S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 135                     | 300 440 04S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 136                     | 300 440 05S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 137                     | 300 440 06S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 138                     | 300 440 07S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 139                     | 300 440 08S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 140                     | 300 440 09S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 142                     | 300 440 11S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 143                     | 300 440 13S   | 0.00                        | 1.00                                 | 0.00                  | 0.00             | 1.00  | \$290.82         |                                       |
| 144                     | 300 440 14S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 145                     | 300 440 15S   | 0.00                        | 1.00                                 | 0.00                  | 0.00             | 1.00  | \$290.82         |                                       |
| 146                     | 300 440 16S   | 0.00                        | 1.00                                 | 0.00                  | 0.00             | 1.00  | \$290.82         |                                       |
| 147                     | 300 440 18S   | 0.00                        | 1.20                                 | 0.00                  | 0.00             | 0.00  | \$348.98         |                                       |
| 123/A/B-1/141A          | 300 440 20S   | 1.55                        | 0.50                                 | 0.00                  | 0.08             | 0.58  | \$168.68         |                                       |
| 148                     | 300 450 10S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 149                     | 300 450 11S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |
| 150                     | 300 450 12S   | 0.00                        | 0.50                                 | 0.00                  | 0.00             | 0.50  | \$145.41         |                                       |

| PARCEL REFERENCE NUMBER | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                  |       |                  | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |          |
|-------------------------|---|---------------------------|--------------------------------------|-----------------------|------------------|-------|------------------|---------------------------------------|----------|
|                         |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL. ACREAGE | EBU'S | PARCEL EBU TOTAL |                                       |          |
| 151                     | 300 450 13S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 152                     | 300 450 14S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 153                     | 300 450 15S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 154                     | 300 450 16S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 155                     | 300 450 17S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 156                     | 300 450 18S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 158                     | 300 450 20S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 159                     | 300 450 21S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 161                     | 300 450 23S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 163                     | 300 450 25S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.00                                  | \$290.82 |
| 165                     | 300 450 27S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 167                     | 300 450 29S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.00                                  | \$290.82 |
| 169                     | 300 450 31S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 171                     | 300 450 33S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 173                     | 300 460 01S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 174                     | 300 460 02S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 175                     | 300 460 03S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 176                     | 300 460 04S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 177                     | 300 470 01S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 178                     | 300 470 02S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 184                     | 300 470 08S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 185                     | 300 470 09S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 186                     | 300 470 10S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 187                     | 300 470 11S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 188                     | 300 470 12S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 189                     | 300 470 13S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 190                     | 300 470 14S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 183/A                   | 300 470 16S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 123/A/B-1/182A          | 300 470 18S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 181A                    | 300 470 21S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 179A                    | 300 470 22S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 191                     | 300 480 01S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 192                     | 300 480 02S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 193                     | 300 480 03S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 194                     | 300 480 04S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 195                     | 300 480 05S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 196                     | 300 480 06S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 197                     | 300 480 07S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 0.50                                  | \$145.41 |
| 198                     | 300 480 08S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.20                                  | \$348.98 |
| 199                     | 300 480 09S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00  | 0.00             | 1.00                                  | \$290.82 |

| PARCEL REFERENCE NUMBER | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                  |                  |      | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|-------------------------|---|---------------------------|--------------------------------------|-----------------------|------------------|------------------|------|---------------------------------------|
|                         |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL. ACREAGE | PARCEL EBU TOTAL |      |                                       |
| 200                     | 300 480 10S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 201                     | 300 480 11S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 202                     | 300 480 12S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 203                     | 300 480 13S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 204                     | 300 480 14S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 205                     | 300 490 03S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 206                     | 300 490 04S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 207                     | 300 490 05S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 208                     | 300 490 06S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 209                     | 300 490 07S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 210                     | 300 490 08S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 211                     | 300 490 09S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 212                     | 300 490 10S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 213                     | 300 490 11S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 214                     | 300 490 12S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 215                     | 300 490 13S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 216                     | 300 490 14S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 217                     | 300 490 15S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 218                     | 300 490 16S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 219                     | 300 490 17S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 220                     | 300 490 18S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 221                     | 300 490 19S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 222                     | 300 490 20S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 223                     | 300 490 21S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 224                     | 300 490 22S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 225                     | 300 490 23S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 226                     | 300 490 24S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 227A                    | 300 490 26S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 227B                    | 300 490 27S   | 0.00                      | 1.00                                 | 0.00                  | 0.00             | 0.00             | 1.00 | \$290.82                              |
| 228                     | 300 500 01S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 232                     | 300 500 05S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 233                     | 300 500 06S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 234                     | 300 500 07S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 235                     | 300 500 08S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 236                     | 300 500 09S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 237                     | 300 500 10S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 238                     | 300 500 11S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 239                     | 300 500 12S   | 0.00                      | 0.50                                 | 0.00                  | 0.00             | 0.00             | 0.50 | \$145.41                              |
| 240                     | 300 500 13S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |
| 241                     | 300 500 14S   | 0.00                      | 1.20                                 | 0.00                  | 0.00             | 0.00             | 1.20 | \$348.98                              |

| PARCEL REFERENCE NUMBER | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                 |                  |       | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|-------------------------|---|---------------------------|--------------------------------------|-----------------------|-----------------|------------------|-------|---------------------------------------|
|                         |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL ACREAGE | PARCEL EBU TOTAL |       |                                       |
|                         |   |                           |                                      |                       |                 |                  | EBU'S |                                       |
| 242                     | 300 500 15S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 243                     | 300 500 16S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 244                     | 300 500 17S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 245                     | 300 500 18S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 246                     | 300 500 19S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 247                     | 300 500 20S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 248                     | 300 500 21S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 119/120/121/122B        | 300 500 22S   | 0.20                      | 1.20                                 | 0.00                  | 0.00            | 0.01             | 1.21  | \$351.89                              |
| 119/120/121/122C        | 300 500 33S   | 0.52                      | 1.20                                 | 0.00                  | 0.00            | 0.03             | 1.23  | \$357.71                              |
| 119/120/121/122D        | 300 500 34S   | 6.49                      | 0.00                                 | 0.00                  | 0.00            | 0.32             | 0.32  | \$93.06                               |
| 229/230/231/A           | 300 500 37S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 229/230/231/B           | 300 500 38S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 249                     | 300 510 01S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 250                     | 300 510 02S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 251                     | 300 510 03S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 252                     | 300 510 04S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 253                     | 300 510 05S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 254                     | 300 510 06S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 255A                    | 300 510 07S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 256                     | 300 510 08S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 257                     | 300 510 09S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 258                     | 300 520 01S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 259                     | 300 520 02S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 260                     | 300 520 05S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 261                     | 300 520 06S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 262                     | 300 520 07S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 263                     | 300 520 08S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 264                     | 300 520 09S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 265                     | 300 520 10S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 266                     | 300 520 11S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 267                     | 300 520 12S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 268                     | 300 520 13S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 269                     | 300 520 14S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50  | \$145.41                              |
| 270                     | 300 520 15S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 271                     | 300 520 16S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 272                     | 300 520 17S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 273                     | 300 520 18S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 274                     | 300 520 19S   | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20  | \$348.98                              |
| 275                     | 300 520 20S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |
| 276                     | 300 520 21S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00  | \$290.82                              |

| PARCEL REFERENCE NUMBER     | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                 |                  |      | PARCEL FV20 MAXIMUM ASSESSMENT AMOUNT |
|-----------------------------|---|---------------------------|--------------------------------------|-----------------------|-----------------|------------------|------|---------------------------------------|
|                             |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL ACREAGE | PARCEL EBU TOTAL |      |                                       |
|                             |   |                           |                                      |                       |                 | EBU'S            | EBU  |                                       |
| 277                         | 300 520 22S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00 | \$290.82                              |
| 278                         | 300 520 23S   | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00 | \$290.82                              |
| 279                         | 300 520 24S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50 | \$145.41                              |
| 280                         | 300 520 25S   | 0.00                      | 0.50                                 | 0.00                  | 0.00            | 0.00             | 0.50 | \$145.41                              |
| LLA 01-(15A-15T)a           | 300 542 03  | 19.97                     | 0.00                                 | 0.00                  | 1.00            | 1.00             | 1.00 | \$290.82                              |
| 11A1                        | 300 542 04T   | 3.27                      | 0.00                                 | 0.00                  | 0.16            | 0.16             | 0.16 | \$46.53                               |
| 12A1                        | 300 542 07T   | 9.75                      | 0.00                                 | 0.00                  | 0.49            | 0.49             | 0.49 | \$142.50                              |
| 13A1                        | 300 542 08T   | 7.18                      | 0.00                                 | 0.00                  | 0.36            | 0.36             | 0.36 | \$104.70                              |
| 21A                         | 300 542 12  | 40.00                     | 0.00                                 | 0.00                  | 2.00            | 2.00             | 2.00 | \$581.64                              |
| 30A                         | 300 542 16S   | 19.48                     | 0.00                                 | 0.00                  | 0.97            | 0.97             | 0.97 | \$282.10                              |
| 29A                         | 300 542 17S   | 19.50                     | 0.00                                 | 0.00                  | 0.98            | 0.98             | 0.98 | \$285.00                              |
| 28A                         | 300 542 18S   | 19.50                     | 0.00                                 | 0.00                  | 0.98            | 0.98             | 0.98 | \$285.00                              |
| 35A-1                       | 300 542 24T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00             | 0.00 | \$0.00                                |
| LLA 01-(15A-15T)(PLA11-13)7 | 300 542 25  | 47.96                     | 0.00                                 | 0.00                  | 2.40            | 2.40             | 2.40 | \$697.97                              |
| LLA 01-(15A-15T)(PLA11-13)8 | 300 542 26  | 50.66                     | 0.00                                 | 0.00                  | 2.53            | 2.53             | 2.53 | \$735.77                              |
| LLA 01-(15A-15T)(PLA11-13)4 | 300 542 27  | 18.53                     | 0.00                                 | 0.00                  | 0.93            | 0.93             | 0.93 | \$270.46                              |
| LLA 01-(15A-15T)m-1         | 300 542 28T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00             | 0.00 | \$0.00                                |
| LLA 01-(15A-15T)(PLA11-13)5 | 300 542 29  | 3.88                      | 0.00                                 | 0.00                  | 0.19            | 0.19             | 0.19 | \$55.26                               |
| LLA 01-(15A-15T)PLA(11-13)  | 300 542 30  | 0.09                      | 0.00                                 | 0.00                  | 0.00            | 0.00             | 0.00 | \$0.00                                |
| LLA 01-(15A-15T)(PLA11-13)6 | 300 542 31  | 7.23                      | 0.00                                 | 0.00                  | 0.36            | 0.36             | 0.36 | \$104.70                              |
| LLA 01-(15A-15T)k           | 300 542 32  | 6.25                      | 0.00                                 | 0.00                  | 0.31            | 0.31             | 0.31 | \$90.15                               |
| LLA 01-(15A-15T)n           | 300 542 33  | 0.09                      | 0.00                                 | 0.00                  | 0.00            | 0.00             | 0.00 | \$0.00                                |
| LLA 01-(15A-15T)hPLA(11-13) | 300 542 34  | 0.12                      | 0.00                                 | 0.00                  | 0.01            | 0.01             | 0.01 | \$2.91                                |
| LLA 01-(15A-15T)pPLA(11-13) | 300 542 35  | 16.98                     | 0.00                                 | 0.00                  | 0.85            | 0.85             | 0.85 | \$247.20                              |
| LLA 01-(15A-15T)(PLA11-13)2 | 300 542 36  | 8.06                      | 0.00                                 | 0.00                  | 0.40            | 0.40             | 0.40 | \$116.33                              |
| LLA 01-(15A-15T)PLA(11-13)  | 300 542 37  | 0.11                      | 0.00                                 | 0.00                  | 0.01            | 0.01             | 0.01 | \$2.91                                |
| LLA 01-(15A-15T)(PLA11-13)1 | 300 542 38  | 16.93                     | 0.00                                 | 0.00                  | 0.85            | 0.85             | 0.85 | \$247.20                              |
| LLA 01-(15A-15T)f           | 300 542 39  | 13.71                     | 0.00                                 | 0.00                  | 0.69            | 0.69             | 0.69 | \$200.67                              |
| LLA 01-(15A-15T)g           | 300 542 40  | 0.23                      | 0.00                                 | 0.00                  | 0.01            | 0.01             | 0.01 | \$2.91                                |
| LLA 01-(15A-15T)e           | 300 542 41  | 3.11                      | 0.00                                 | 0.00                  | 0.16            | 0.16             | 0.16 | \$46.53                               |
| LLA 01-(15A-15T)(PLA11-13)3 | 300 542 42  | 8.24                      | 0.00                                 | 0.00                  | 0.41            | 0.41             | 0.41 | \$119.24                              |
| LLA 01-(15A-15T)d(c+d+j)3   | 300 542 48  | 5.24                      | 0.00                                 | 0.00                  | 0.26            | 0.26             | 0.26 | \$75.61                               |
| LLA 01-(15A-15T)(c+d+h)1    | 300 542 51  | 87.92                     | 0.00                                 | 0.00                  | 4.40            | 4.40             | 4.40 | \$1,279.61                            |
| LLA 01-(15A-15T)(c+d+h)2    | 300 542 52  | 59.07                     | 0.00                                 | 0.00                  | 2.95            | 2.95             | 2.95 | \$857.92                              |
| 23A                         | 300 542 55S   | 26.69                     | 0.00                                 | 0.00                  | 1.33            | 1.33             | 1.33 | \$386.79                              |
| 2003-01/20                  | 300 550 03  | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00 | \$290.82                              |
| 2003-01/21                  | 300 550 04  | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20 | \$348.98                              |
| 2003-01/22                  | 300 550 05  | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20 | \$348.98                              |
| 2003-01/23                  | 300 550 06  | 0.00                      | 1.20                                 | 0.00                  | 0.00            | 0.00             | 1.20 | \$348.98                              |
| 2003-01/24                  | 300 550 07  | 0.00                      | 1.00                                 | 0.00                  | 0.00            | 0.00             | 1.00 | \$290.82                              |



| PARCEL REFERENCE NUMBER      | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |               |                 |             |                  | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|------------------------------|---|---------------------------|--------------------------------------|---------------|-----------------|-------------|------------------|---------------------------------------|
|                              |   |                           | SFR                                  |               | NON-SFR         |             | PARCEL EBU TOTAL |                                       |
|                              |   |                           | DEVEL OR VAC. LOT                    | EXISTING BLDG | UNDEVEL ACREAGE | EBU'S       |                  |                                       |
| 2003-01/25 (Outlot "F")      | former 300 550 08 (see NOTE 1)  | 1.90                      | 0.00                                 | 0.00          | 0.00            | 0.00        | 0.10             | \$29.08                               |
| 2003-01/8                    | 300 550 09T   | 0.00                      | 0.00                                 | 0.00          | 0.00            | 0.00        | 0.00             | \$0.00                                |
| 2003-01/9                    | 300 550 10T   | 0.00                      | 0.00                                 | 0.00          | 0.00            | 0.00        | 0.00             | \$0.00                                |
| 2003-01/10                   | 300 550 11T   | 0.00                      | 0.00                                 | 0.00          | 0.00            | 0.00        | 0.00             | \$0.00                                |
| 2003-01/3B                   | 300 550 23  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/3C                   | 300 550 24  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/19A                  | 300 550 26  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/18A                  | 300 550 27  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/27                   | 300 560 02  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/28                   | 300 560 03  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| 2003-01/29                   | 300 560 04  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| 2003-01/30                   | 300 560 05  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/31                   | 300 560 06  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/32                   | 300 560 07  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| 2003-01/33                   | 300 560 08  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/34                   | 300 560 09  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/35                   | 300 560 10  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/36                   | 300 560 11  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/37                   | 300 560 12  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/40                   | 300 560 15  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/41                   | 300 560 16  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/42                   | 300 560 17  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/43 (Ptn. Outlot "C") | former 300 560 20 (see NOTE 1)  | 1.95                      | 0.00                                 | 0.00          | 0.00            | 0.00        | 0.10             | \$29.08                               |
| 2003-01/26A                  | 300 560 22  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| Merged 2003-01/38 and 01/39  | 300 560 23  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/44                   | 300 570 01  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/45                   | 300 570 02  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| <b>2003-01/46</b>            | <b>300 570 03</b>   | <b>0.00</b>               | <b>1.00</b>                          | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b> | <b>1.00</b>      | <b>\$290.82</b>                       |
| 2003-01/47                   | 300 570 04  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/48                   | 300 570 05  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/49                   | 300 570 06  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/50                   | 300 570 07  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| 2003-01/51                   | 300 570 08  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/52                   | 300 570 09  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/53                   | 300 570 10  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| 2003-01/54                   | 300 570 11  | 0.00                      | 1.20                                 | 0.00          | 0.00            | 0.00        | 1.20             | \$348.98                              |
| 2003-01/55                   | 300 570 12  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/56                   | 300 570 13  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |
| 2003-01/57                   | 300 570 14  | 0.00                      | 0.50                                 | 0.00          | 0.00            | 0.00        | 0.50             | \$145.41                              |
| 2003-01/58                   | 300 570 15  | 0.00                      | 1.00                                 | 0.00          | 0.00            | 0.00        | 1.00             | \$290.82                              |

| PARCEL REFERENCE NUMBER      | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVELOPED ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |               |         |       |             |                  | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|------------------------------|---|------------------------------|--------------------------------------|---------------|---------|-------|-------------|------------------|---------------------------------------|
|                              |   |                              | SFR                                  |               | NON-SFR |       | UNDEVELOPED |                  |                                       |
|                              |   |                              | DEVELOP. OR VAC. LOT                 | EXISTING BLDG | ACREAGE | EBU'S | EBU TOTAL   | PARCEL EBU TOTAL |                                       |
| 2003-01/59                   | 300 570 16  | 0.00                         | 1.20                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.20             | \$348.98                              |
| 2003-01/60                   | 300 570 17  | 0.00                         | 1.20                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.20             | \$348.98                              |
| 2003-01/61                   | 300 570 18  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/62 (Ptn. Outlot "C") | former 300 570 21 (see NOTE 1)  | 4.77                         | 0.00                                 | 0.00          | 0.00    | 0.24  | 0.00        | 0.24             | \$69.80                               |
| 2003-01/63                   | 300 580 01  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/64                   | 300 580 02  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/65                   | 300 580 03  | 0.00                         | 1.20                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.20             | \$348.98                              |
| 2003-01/66                   | 300 580 04  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/67                   | 300 580 05  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/68                   | 300 580 06  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/69                   | 300 580 07  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/70                   | 300 580 08  | 0.00                         | 0.50                                 | 0.00          | 0.00    | 0.00  | 0.00        | 0.50             | \$145.41                              |
| 2003-01/71                   | 300 580 09  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/72                   | 300 580 10  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/73                   | 300 580 11  | 0.00                         | 1.20                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.20             | \$348.98                              |
| 2003-01/74                   | 300 580 12  | 0.00                         | 1.20                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.20             | \$348.98                              |
| 2003-01/75                   | 300 580 13  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/76                   | 300 580 14  | 0.00                         | 1.00                                 | 0.00          | 0.00    | 0.00  | 0.00        | 1.00             | \$290.82                              |
| 2003-01/77 (Ptn. Outlot "C") | former 300 580 16 (see NOTE 1)  | 5.92                         | 0.00                                 | 0.00          | 0.00    | 0.30  | 0.00        | 0.30             | \$87.25                               |
| VTTR5100-05/86               | 300 590 01  | 1.02                         | 1.00                                 | 0.00          | 0.00    | 0.05  | 0.00        | 1.05             | \$305.36                              |
| VTTR5100-05/87               | 300 590 02  | 1.02                         | 1.00                                 | 0.00          | 0.00    | 0.05  | 0.00        | 1.05             | \$305.36                              |
| VTTR5100-05/88               | 300 590 03  | 1.04                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/89               | 300 590 04  | 1.07                         | 1.00                                 | 0.00          | 0.00    | 0.05  | 0.00        | 1.05             | \$305.36                              |
| VTTR5100-05/90               | 300 590 05  | 1.00                         | 1.00                                 | 0.00          | 0.00    | 0.05  | 0.00        | 1.05             | \$305.36                              |
| VTTR5100-05/71               | 300 590 06  | 1.42                         | 0.50                                 | 0.00          | 0.00    | 0.07  | 0.00        | 0.57             | \$165.77                              |
| VTTR5100-05/70               | 300 590 07  | 1.03                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/69               | 300 590 08  | 1.43                         | 0.50                                 | 0.00          | 0.00    | 0.07  | 0.00        | 0.57             | \$165.77                              |
| VTTR5100-05/67               | 300 590 10  | 1.03                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/66               | 300 590 11  | 1.06                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/65               | 300 590 12  | 1.05                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/55               | 300 590 13  | 1.00                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/54               | 300 590 14  | 1.00                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/53               | 300 590 15  | 1.01                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/49               | 300 590 19  | 1.01                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/48               | 300 590 20  | 1.01                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/1                | 300 590 21  | 1.03                         | 0.50                                 | 0.00          | 0.00    | 0.05  | 0.00        | 0.55             | \$159.95                              |
| VTTR5100-05/91               | 300 590 22  | 2.23                         | 0.50                                 | 0.00          | 0.00    | 0.11  | 0.00        | 0.61             | \$177.40                              |
| VTTR5100-05/47               | 300 590 23  | 1.17                         | 0.50                                 | 0.00          | 0.00    | 0.06  | 0.00        | 0.56             | \$162.86                              |
| VTTR5100-05/103 (Outlot "L") | former 300 590 24 (see NOTE 2)  | 5.66                         | 0.00                                 | 0.00          | 0.00    | 0.28  | 0.00        | 0.28             | \$81.43                               |
| VTTR5100-05/101 (Outlot "J") | former 300 590 25 (see NOTE 2)  | 3.11                         | 0.00                                 | 0.00          | 0.00    | 0.16  | 0.00        | 0.16             | \$46.53                               |

| PARCEL REFERENCE NUMBER           | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                       |                  |                 | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|-----------------------------------|---|---------------------------|--------------------------------------|-----------------------|-----------------------|------------------|-----------------|---------------------------------------|
|                                   |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL ACREAGE EBU'S | PARCEL EBU TOTAL |                 |                                       |
| VTTR5100-05/97 (Outlot "F")       | former 300 590 26 (see NOTE 2)  | 2.87                      | 0.00                                 | 0.00                  | 0.14                  | 0.14             | \$40.71         |                                       |
| VTTR5100-05/109                   | 300 590 29T   | 0.00                      | 0.00                                 | 0.00                  | 0.00                  | 0.00             | \$0.00          |                                       |
| VTTR5100-05/96 (Outlot "E")       | former 300 590 31 (see NOTE 2)  | 1.05                      | 0.00                                 | 0.00                  | 0.05                  | 0.05             | \$14.54         |                                       |
| VTTR5100-05/52A                   | 300 590 33  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/51A                   | 300 590 35  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/50A                   | 300 590 37  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/68A                   | 300 590 38  | 1.12                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/27                    | 300 600 01  | 1.02                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/26                    | 300 600 02  | 1.27                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/25                    | 300 600 03  | 1.03                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/24                    | 300 600 04  | 1.03                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/23                    | 300 600 05  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/22                    | 300 600 06  | 1.29                      | 1.00                                 | 0.00                  | 0.06                  | 1.06             | \$308.27        |                                       |
| VTTR5100-05/21                    | 300 600 07  | 1.61                      | 1.00                                 | 0.00                  | 0.08                  | 1.08             | \$314.09        |                                       |
| VTTR5100-05/20                    | 300 600 08  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/19                    | 300 600 09  | 1.01                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/18                    | 300 600 10  | 1.01                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/79                    | 300 600 11  | 1.03                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/78                    | 300 600 12  | 1.07                      | 1.00                                 | 0.00                  | 0.05                  | 1.05             | \$305.36        |                                       |
| <b>VTTR5100-05/77</b>             | <b>300 600 13</b>   | <b>1.01</b>               | <b>1.00</b>                          | <b>0.00</b>           | <b>0.05</b>           | <b>1.05</b>      | <b>\$305.36</b> |                                       |
| <b>VTTR5100-05/76</b>             | <b>300 600 14</b>   | <b>1.18</b>               | <b>1.00</b>                          | <b>0.00</b>           | <b>0.06</b>           | <b>1.06</b>      | <b>\$308.27</b> |                                       |
| VTTR5100-05/75                    | 300 600 15  | 1.24                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/74                    | 300 600 16  | 1.02                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/73                    | 300 600 17  | 1.02                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/72                    | 300 600 18  | 1.16                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/64                    | 300 600 19  | 1.27                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/63                    | 300 600 20  | 1.14                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/94A (Ptn. Outlot "C") | former 300 600 21 (see NOTE 2)  | 4.15                      | 0.00                                 | 0.00                  | 0.21                  | 0.21             | \$61.07         |                                       |
| VTTR5100-05/93 (Outlot "B")       | former 300 600 22 (see NOTE 2)  | 17.62                     | 0.00                                 | 0.00                  | 0.88                  | 0.88             | \$255.92        |                                       |
| VTTR5100-05/100 (Outlot "I")      | former 300 600 23 (see NOTE 2)  | 2.98                      | 0.00                                 | 0.00                  | 0.15                  | 0.15             | \$43.62         |                                       |
| VTTR5100-05/46                    | 300 610 01  | 1.27                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/45                    | 300 610 02  | 1.12                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/44                    | 300 610 03  | 1.22                      | 0.50                                 | 0.00                  | 0.06                  | 0.56             | \$162.86        |                                       |
| VTTR5100-05/43                    | 300 610 04  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/42                    | 300 610 05  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/41                    | 300 610 06  | 1.00                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/40                    | 300 610 07  | 1.48                      | 0.50                                 | 0.00                  | 0.07                  | 0.57             | \$165.77        |                                       |
| VTTR5100-05/39                    | 300 610 08  | 1.43                      | 0.50                                 | 0.00                  | 0.07                  | 0.57             | \$165.77        |                                       |
| VTTR5100-05/38                    | 300 610 09  | 1.03                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |
| VTTR5100-05/62                    | 300 610 10  | 1.01                      | 0.50                                 | 0.00                  | 0.05                  | 0.55             | \$159.95        |                                       |

| PARCEL REFERENCE NUMBER          | ASSESSOR'S PARCEL NUMBER (APN)<br>(Exhibit E sorted by ascending APN) | PARCEL NET UNDEVEL. ACRES | PARCEL EBU'S BY TYPE OF USE CATEGORY |                       |                 |               |                     | PARCEL FY20 MAXIMUM ASSESSMENT AMOUNT |
|----------------------------------|---|---------------------------|--------------------------------------|-----------------------|-----------------|---------------|---------------------|---------------------------------------|
|                                  |   |                           | SFR DEVEL. OR VAC. LOT               | NON-SFR EXISTING BLDG | UNDEVEL ACREAGE | PARCEL EBU    |                     |                                       |
|                                  |   |                           |                                      |                       |                 | EBU'S         | TOTAL               |                                       |
| VTTR5100-05/61                   | 300 610 11  | 1.06                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/60                   | 300 610 12  | 1.01                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/59                   | 300 610 13  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/58                   | 300 610 14  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/57                   | 300 610 15  | 1.16                      | 0.50                                 | 0.00                  | 0.06            | 0.56          | \$162.86            |                                       |
| VTTR5100-05/56                   | 300 610 16  | 1.02                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/98 (Outlot "G")      | former 300 610 17 (see NOTE 2)  | 3.80                      | 0.00                                 | 0.00                  | 0.19            | 0.19          | \$55.26             |                                       |
| VTTR5100-05/107 (Outlot "P")     | former 300 610 19 (see NOTE 2)  | 0.00                      | 0.00                                 | 0.25                  | 0.00            | 0.25          | \$72.71             |                                       |
| VTTR5100-05/28                   | 300 620 01  | 1.02                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/31                   | 300 620 04  | 3.47                      | 0.50                                 | 0.00                  | 0.17            | 0.67          | \$194.85            |                                       |
| VTTR5100-05/32                   | 300 620 05  | 2.73                      | 0.50                                 | 0.00                  | 0.14            | 0.64          | \$186.12            |                                       |
| VTTR5100-05/33                   | 300 620 06  | 1.68                      | 0.50                                 | 0.00                  | 0.08            | 0.58          | \$168.68            |                                       |
| VTTR5100-05/34                   | 300 620 07  | 4.68                      | 0.50                                 | 0.00                  | 0.23            | 0.73          | \$212.30            |                                       |
| VTTR5100-05/35                   | 300 620 08  | 1.01                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/36                   | 300 620 09  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/37                   | 300 620 10  | 1.04                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/99 (Outlot "H")      | former 300 620 11 (see NOTE 2)  | 3.74                      | 0.00                                 | 0.00                  | 0.19            | 0.19          | \$55.26             |                                       |
| VTTR5100-05/92 (Outlot "A")      | former 300 620 12 (see NOTE 2)  | 13.60                     | 0.00                                 | 0.00                  | 0.68            | 0.68          | \$197.76            |                                       |
| VTTR5100-05/104                  | 300 620 13T   | 0.00                      | 0.00                                 | 0.00                  | 0.00            | 0.00          | \$0.00              |                                       |
| VTTR5100-05/29A/A                | 300 620 19  | 1.00                      | 0.50                                 | 0.00                  | 0.05            | 0.55          | \$159.95            |                                       |
| VTTR5100-05/30A/A                | 300 620 20  | 2.82                      | 0.50                                 | 0.00                  | 0.14            | 0.64          | \$186.12            |                                       |
| <b>ASSESSED PARCEL COUNT:</b>    | <b>388</b>  | <b>1,663.46</b>           | <b>254.30</b>                        | <b>7.25</b>           | <b>83.13</b>    | <b>344.68</b> | <b>\$100,239.53</b> |                                       |
| <b>ZERO ASSESSED PCL. COUNT:</b> | <b>63</b>   |                           |                                      |                       |                 |               | <b>\$558.38</b>     |                                       |
| <b>TOTAL PARCEL COUNT:</b>       | <b>451</b>  |                           |                                      |                       |                 |               | <b>\$1,163.28</b>   |                                       |
|                                  |   |                           |                                      |                       |                 |               | <b>\$98,517.87</b>  |                                       |

TOTAL FOR OUTLOTS REFERENCED IN NOTE 1 BELOW:  
TOTAL FOR OUTLOTS REFERENCED IN NOTE 2 BELOW:  
TOTAL FY20 LEVY BILLED TO FY20 TAX ROLL:

**NOTE 1:**  
FORMER APNs 300-021-78 (TR 4321 Outlot "A"), 300-550-08 (TR 4321 Outlot "F"), 300-240-37 (Portion of TR 5100 Outlot "D"), 300-240-37 (Portion of TR 5100 Outlot "C"), 300-570-21 (Portion of TR 4321 Outlot "C"), AND 300-580-16 (Portion of TR 4321 Outlot "C") HAVE BEEN ELIMINATED (REMOVED FROM THE ROLL) BY THE ASSESSOR'S OFFICE. BEGINNING IN FY16, THESE APNs COULD BE BILLED DIRECTLY TO THE TR 4321 HOMEOWNERS ASSOCIATION BY THE FCFPD (IN THE AMOUNTS SHOWN ABOVE); A TOTAL OF \$558.38).

**NOTE 2:**  
FORMER APNs 300-230-17 (TR 5100 Outlot "K"), 300-230-18 (TR 5100 Outlot "D"), 300-240-37 (Portion of TR 5100 Outlot "C"), 300-590-24 (TR 5100 Outlot "L"), 300-590-25 (TR 5100 Outlot "J"), 300-590-26 (TR 5100 Outlot "F"), 300-590-31 (TR 5100 Outlot "E"), 300-600-21 (Portion of TR 5100 Outlot "C"), 300-600-22 (TR 5100 Outlot "B"), 300-600-23 (TR 5100 Outlot "I"), 300-610-17 (TR 5100 Outlot "G"), 300-610-19 (TR 5100 Outlot "P"), 300-620-11 (TR 5100 Outlot "H"), AND 300-620-12 (TR 5100 Outlot "A") HAVE BEEN ELIMINATED (REMOVED FROM THE ROLL) BY THE ASSESSOR'S OFFICE. BEGINNING IN FY17, THESE APNs COULD BE BILLED DIRECTLY TO THE TR 5100 HOMEOWNERS ASSOCIATION BY THE FCFPD (IN THE AMOUNTS SHOWN ABOVE); A TOTAL OF \$1,163.28).

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT F**

**TABULATION OF ASSESSMENT REVENUES VS**  
**ASSESSMENT AREA COST SHARES**  
**FISCAL YEARS 2001 THROUGH 2019 FOR FUNDING**  
**FRIANT STATION WINTER SERVICE STAFFING COSTS**

**EXHIBIT F**  
**TABULATION OF ASSESSMENT REVENUES VS ASSESSMENT AREA COST SHARES**  
**FISCAL YEARS 2001 THROUGH 2019**  
**FOR FUNDING FRIANT STATION WINTER SERVICE STAFFING COSTS**

| Fiscal Year (FY)                 | Amount Submitted For Assessment Billing | Actual Assessment Revenue | Winter Service Cost Share To Fire Assessment Funding | Available Assessment Surplus (Deficit) | Assessment Transfers To General Fund | Assessment Revenue + Interest Available For Future Transfers |
|----------------------------------|---|---------------------------|--|--|--------------------------------------|--|
| FY 2001                          | \$ 38,091.00                            | \$ 37,935.32              | \$ 20,831.32   | \$ 17,104.00                           | \$ 20,831.32                         | \$ 17,104.00   |
| FY 2002                          | \$ 35,498.20                            | \$ 35,645.36              | \$ 31,701.86   | \$ 3,943.50                            | \$ 35,645.36                         | \$ -   |
| FY 2003                          | \$ 32,266.04                            | \$ 32,483.50              | \$ 46,602.79   | \$ (14,119.29)                         | \$ -                                 | \$ 33,081.02   |
| FY 2004                          | \$ 46,970.52                            | \$ 46,611.34              | \$ 73,222.00   | \$ (26,610.66)                         | \$ -                                 | \$ 47,323.23   |
| FY 2005                          | \$ 51,170.08                            | \$ 51,126.46              | \$ 95,610.00   | \$ (44,483.54)                         | \$ -                                 | \$ 50,681.83   |
| FY 2006                          | \$ 64,329.76                            | \$ 64,459.90              | \$ 99,654.00   | \$ (35,194.10)                         | \$ -                                 | \$ 76,355.19   |
| FY 2007                          | \$ 68,513.10                            | \$ 68,446.98              | \$ 104,039.00  | \$ (35,592.02)                         | \$ 288,178.18                        | \$ (224,545.27)  |
| FY 2008                          | \$ 72,449.56                            | \$ 68,872.60              | \$ 109,459.00  | \$ (40,586.40)                         | \$ 68,848.58                         | \$ 216.07  |
| FY 2009                          | \$ 70,132.56                            | \$ 70,055.24              | \$ 110,346.00  | \$ (40,290.76)                         | \$ 70,640.28                         | \$ (216.07)  |
| FY 2010                          | \$ 65,624.96                            | \$ 65,553.94              | \$ 108,504.00  | \$ (42,950.06)                         | \$ 65,836.23                         | \$ -   |
| FY 2011                          | \$ 65,345.32                            | \$ 65,287.23              | \$ 112,041.00  | \$ (46,753.77)                         | \$ 65,441.78                         | \$ -   |
| FY 2012                          | \$ 67,499.24                            | \$ 67,310.63              | \$ 115,929.00  | \$ (48,618.37)                         | \$ 67,513.68                         | \$ -   |
| <b>SUBTOTALS through FY 2012</b> | <b>\$ 610,391.10</b>                    | <b>\$ 606,477.87</b>      | <b>\$ 912,010.97</b>                                 | <b>\$ (305,533.10)</b>                 | <b>\$ 615,421.73</b>                 | <b>\$ 0.00</b>   |

Interest Earnings on Fire Assessment Funds Through the End of FY 2012 (June 30, 2013): \$ 24,421.37  
 Payments Made from Fire Assessment Funds Through the End of FY 2012 (June 30, 2013): \$ (15,477.51)

**SUBTOTAL ELIGIBLE FOR TRANSFER TO GENERAL FUND THROUGH THE END OF FY 2012 (JUNE 30, 2013):**

**\$ 615,421.73**

**SUBTOTAL TRANSFERRED TO GENERAL FUND THROUGH THE END OF FY 2012 (JUNE 30, 2013):**

**\$ 615,421.73**

| Fiscal Year (FY)  | Amount Submitted For Assessment Billing | Actual Assessment Revenue + Interest less County Fees | Winter Service Cost Share to Fire Assessment Funding | Available Assessment Surplus (Deficit) | Assessment Transfers to General Fund | Assessment Revenue + Interest less Fees Available for Future Transfers |
|---|---|---|--|--|--------------------------------------|--|
| FY13  | \$ 69,285.56                            | \$ 69,609.38  | \$ 122,339.00  | \$ (52,729.62)                         | \$ 69,609.38                         | \$ -   |
| FY14  | \$ 70,205.18                            | \$ 70,278.66  | \$ 122,975.00  | \$ (52,696.34)                         | \$ 70,278.66                         | \$ -   |
| FY15  | \$ 75,661.58                            | \$ 75,663.83  | \$ 128,152.00  | \$ (52,488.17)                         | \$ 75,663.83                         | \$ -   |
| FY16  | \$ 79,735.88                            | \$ 80,073.56  | \$ 135,841.00  | \$ (55,767.44)                         | \$ 80,073.56                         | \$ -   |
| FY17  | \$ 85,498.72                            | \$ 86,223.22  | \$ 141,479.00  | \$ (55,255.78)                         | \$ 86,223.22                         | \$ -   |
| FY18  | \$ 90,337.96                            | \$ 90,466.85  | \$ 148,213.00  | \$ (57,746.15)                         | \$ 90,466.85                         | \$ -   |
| FY19  | \$ 95,206.54                            | \$ 96,440.64  | \$ 155,550.00  | \$ (59,109.36)                         | \$ 96,440.64                         | \$ -   |
| FY20  | \$ 98,516.32                            | N/A   | \$ 162,659.00  | N/A                                    | N/A                                  | N/A  |
| <b>GRAND TOTAL ELIGIBLE FOR TRANSFER TO GENERAL FUND THROUGH THE END OF FY19 (JUNE 30, 2020):</b> |   | <b>\$ 1,184,177.87</b>                                |  |  | <b>\$ 1,184,177.87</b>               |  |
| <b>GRAND TOTAL TRANSFERRED TO GENERAL FUND THROUGH THE END OF FY19 (JUNE 30, 2020):</b>           |   |   |  |  | <b>\$ 1,184,177.87</b>               |  |

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT G**

**FY20 EBU CALCULATIONS FOR NEW PARCELS AND FOR**  
**CHANGED STATUS PARCELS**

**TABLE FY20-1:**

**FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING**  
**NEW PARCELS CREATED BY THE SUBDIVISION OR**  
**RECONFIGURATION OF OLD PARCELS AND FOR CHANGED**  
**LAND USE STATUS PARCELS**

**TABLE FY20-2:**

**FY20 EBU CALCULATIONS FOR NEW PARCELS CREATED**  
**BY THE SUBDIVISION OR RECONFIGURATION OF OLD**  
**PARCELS AND FOR CHANGED LAND USE STATUS PARCELS**

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO.                         | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU               | DEBRIS FIRE RISK EBU DATA |                 |                  |             | RESIDENTIAL |              |               |             | NON-RESIDENTIAL |                  |                |              | CALC<br>EBU |
|--|--|--------------------------------------|---------------------------|-----------------|------------------|-------------|-------------|--------------|---------------|-------------|-----------------|------------------|----------------|--------------|-------------|
|  |  |                                      | VAC<br>ACRES              | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU | VAC<br>LOT  | DEVEL<br>LOT | SFR<br>2 FLRS | CALC<br>EBU | VAC<br>LOT      | 1 FLR<br>(#BLDG) | 2 TO 4<br>FLRS | BLDG<br>SIZE |             |
| 1  | 300 021 278                                    | 2.06                                 | 41.29                     | 0.00            | 41.29            | 2.06        | 0           | 0            | 0             | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/5                                    | 300 021 68T                                    | 0.00                                 | 4.41                      | 0.00            | 4.41             | 0.00        | 0           | 0            | 0             | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/2                                    | 300 021 73                                     | 0.00                                 | 13.73                     | 13.73           | 0.00             | 0.00        | 0           | 0            | 0             | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/6                                    | 300 021 74T                                    | DELETED FROM ROLL FY09 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 2003-01/7                                    | 300 021 75T                                    | 0.00                                 | 0.01                      | 0.01            | 0.00             | 0.00        | 0           | 0            | 0             | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/3                                    | 300 021 77                                     | DELETED FROM ROLL FY06 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 2003-01/17 (Ordin. "A")<br>former 300 021 78 | 1.18   | 4.65                                 | 1.00                      | 3.65            | 0.18             | 0           | 1           | 0            | 1.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/34                                   | 300 021 82                                     | 0.00                                 | 103.01                    | 103.01          | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/64                                   | 300 021 86                                     | 0.01                                 | 0.16                      | 0.00            | 0.16             | 0.01        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/68                                   | 300 021 87T                                    | 0.00                                 | 1.27                      | 1.27            | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2  | 300 032 12S                                    | 1.99                                 | 39.75                     | 0.00            | 39.75            | 1.99        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 3  | 300 032 31                                     | DELETED FROM ROLL FY07 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 4  | 300 032 32T                                    | 0.00                                 | 34.04                     | 34.04           | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 5  | 300 032 42ST                                   | 0.00                                 | 5.00                      | 5.00            | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 5000             | 0              | 0            | 0.00        |
| 6  | 300 032 43ST                                   | 0.00                                 | 25.09                     | 25.09           | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 7  | 300 032 44S                                    | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 8  | 300 032 47S                                    | 1.70                                 | 33.92                     | 0.00            | 33.92            | 1.70        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 9  | 300 032 48S                                    | DELETED FROM ROLL FY01 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 9A   | 300 032 49S                                    | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 9B   | 300 032 50S                                    | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 79A 981                                      | 300 032 52S                                    | DELETED FROM ROLL FY09 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 79A 982                                      | 300 032 53S                                    | DELETED FROM ROLL FY09 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 79A 983                                      | 300 032 54S                                    | DELETED FROM ROLL FY09 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 79A 984                                      | 300 032 55S                                    | DELETED FROM ROLL FY09 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 79A 985                                      | 300 032 57S                                    | DELETED FROM ROLL FY09 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 79A 981-985c                                 | 300 032 65S                                    | 0.27                                 | 5.32                      | 0.00            | 5.32             | 0.27        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 79A 981-985b                                 | 300 032 66S                                    | 0.61                                 | 12.18                     | 0.00            | 12.18            | 0.61        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 79A 981-985c                                 | 300 032 68S                                    | 1.44                                 | 28.88                     | 0.00            | 28.88            | 1.44        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 79A 981-985d                                 | 300 032 69S                                    | 0.50                                 | 9.98                      | 0.00            | 9.98             | 0.50        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 10   | 300 050 17                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 2003-01/4                                    | 300 050 24                                     | 0.00                                 | 5.00                      | 5.00            | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 2003-01/1                                    | 300 050 25                                     | 0.00                                 | 45.00                     | 45.00           | 0.00             | 0.00        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 11   | 300 050 26                                     | DELETED FROM ROLL FY01 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 12   | 300 050 27                                     | DELETED FROM ROLL FY01 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 13   | 300 050 28                                     | DELETED FROM ROLL FY01 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 14   | 300 050 29                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 15   | 300 050 31                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 16   | 300 050 32                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 17   | 300 050 33                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 18   | 300 050 34                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 11B  | 300 050 36                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 12B  | 300 050 38                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 13B  | 300 050 40                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 31   | 300 061 29                                     | 1.94                                 | 38.84                     | 0.00            | 38.84            | 1.94        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 32   | 300 061 30                                     | 1.94                                 | 38.72                     | 0.00            | 38.72            | 1.94        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 33   | 300 061 32                                     | 1.95                                 | 39.00                     | 0.00            | 39.00            | 1.95        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 34   | 300 061 33                                     | 1.79                                 | 35.87                     | 0.00            | 35.87            | 1.79        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 37   | 300 061 44                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 38   | 300 061 46                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 39   | 300 061 59                                     | 1.96                                 | 39.11                     | 0.00            | 39.11            | 1.96        | 0           | 0            | 0.00          | 0           | 0               | 0                | 0              | 0            | 0.00        |
| 40   | 300 061 67                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 41   | 300 061 69                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 42   | 300 061 70                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 43   | 300 061 71                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 44   | 300 061 72                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |
| 45   | 300 061 73                                     | DELETED FROM ROLL FY03 APPORTIONMENT |                           |                 |                  |             |             |              |               |             |                 |                  |                |              |             |





EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT REF NO.              | APN (TABLE FY20-1 SORT BY ASCENDING APN) | TOTAL PARCEL EBU   | DEBRIS FIRE RISK EBU DATA |              |               |          | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |           |            |          |                |             | CAIC EBU |           |                 |                         |          |
|----------------------------|--|--|---------------------------|--------------|---------------|----------|--|-----------|------------|----------|----------------|-------------|----------|-----------|-----------------|-------------------------|----------|
|                            |  |  | VAC ACRES                 | ADJUST ACRES | NET VAC ACRES | CALC EBU | VAC LOT                                    | DEVEL LOT | SER 2 FLRS | CALC EBU | 1 FLR (# BLDG) | 2 TO 4 FLRS |          | BLDG SIZE | NON-RESIDENTIAL | BLDG SIZE HAZARD FACTOR | OVER 40K |
| VITR5100-05/17             | 300 240 33                               | 0.55   | 2.00                      | 1.00         | 1.00          | 0.05     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| VITR5100-05/80             | 300 240 34                               | 0.55   | 2.04                      | 1.00         | 1.04          | 0.05     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| VITR5100-05/81             | 300 240 35                               | 0.56   | 2.16                      | 1.00         | 1.16          | 0.06     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| VITR5100-05/82             | 300 240 36                               | 0.55   | 2.01                      | 1.00         | 1.01          | 0.05     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| VITR5100-05/94 (Child "C") | former 300 240 37                        | 0.34   | 6.82                      | 0.00         | 6.82          | 0.34     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| VITR5100-05/106A           | 300 240 38                               | DELETED FROM ROLL FY10   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 76                         | 300 270 06T                              | 0.00   | 21.99                     | 0.00         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 77                         | 300 270 09T                              | 0.00   | 1.83                      | 1.83         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 78                         | 300 290 09                               | DELETED FROM ROLL FY09 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 79                         | 300 290 13T                              | DELETED FROM ROLL FY14 - CONVERTED FROM U.S.A. TRUST NON-TAXABLE TO TAXABLE PROPERTY |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 79                         | 300 290 13                               | 1.15   | 4.06                      | 1.00         | 3.06          | 0.15     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 80                         | 300 290 14T                              | 0.00   | 5.04                      | 5.04         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 81                         | 300 290 15T                              | 0.00   | 6.50                      | 6.50         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 82                         | 300 290 16T                              | 0.00   | 13.39                     | 13.39        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 83                         | 300 290 42                               | DELETED FROM ROLL FY04 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 84                         | 300 290 43                               | 3.78   | 75.50                     | 0.00         | 75.50         | 3.78     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 85                         | 300 290 45                               | 0.05   | 1.00                      | 0.00         | 1.00          | 0.05     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 86                         | 300 290 46ST                             | 0.00   | 14.26                     | 14.26        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 87                         | 300 290 47ST                             | 0.00   | 26.60                     | 26.60        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 83A                        | 300 290 52T                              | 0.00   | 6.50                      | 6.50         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 83B                        | 300 290 53T                              | 0.00   | 2.00                      | 2.00         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 84                         | 300 290 54T                              | 0.00   | 29.04                     | 29.04        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 78B                        | 300 290 55T                              | 0.00   | 7.91                      | 7.91         | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 88                         | 300 340 01S                              | 1.02   | 20.34                     | 0.00         | 20.34         | 1.02     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 89                         | 300 340 03S                              | 1.02   | 20.35                     | 0.00         | 20.35         | 1.02     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 90                         | 300 340 06S                              | DELETED FROM ROLL FY09 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 91                         | 300 340 07S                              | DELETED FROM ROLL FY09 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 92                         | 300 340 08S                              | DELETED FROM ROLL FY01 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 93                         | 300 340 09S                              | DELETED FROM ROLL FY01 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 94                         | 300 340 10S                              | DELETED FROM ROLL FY01 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 95                         | 300 340 11S                              | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 96                         | 300 340 13S                              | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 97                         | 300 340 14S                              | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 98                         | 300 340 15S                              | DELETED FROM ROLL FY09 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 99                         | 300 340 16S                              | 0.06   | 1.17                      | 0.00         | 1.17          | 0.06     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 92/93/94/108/109A          | 300 340 24S                              | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 92/93/94/108/109B          | 300 340 25S                              | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 92/93/94/108/109C          | 300 340 26S                              | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 92/93/94/108/109B1         | 300 340 51ST                             | 0.10   | 1.95                      | 0.00         | 1.95          | 0.10     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 92/93/94/108/109B2         | 300 340 28S                              | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01                   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 90/91/98A                  | 300 340 30S                              | 0.76   | 15.20                     | 0.00         | 15.20         | 0.76     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 90/91/98B                  | 300 340 36S                              | 0.37   | 7.35                      | 0.00         | 7.35          | 0.37     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 90/91/98C                  | 300 340 37S                              | 1.45   | 29.05                     | 0.00         | 29.05         | 1.45     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 90/91/98D                  | 300 340 38S                              | 0.68   | 13.66                     | 0.00         | 13.66         | 0.68     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 100                        | 300 350 01ST                             | 0.00   | 20.28                     | 0.00         | 20.28         | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 101                        | 300 350 03ST                             | 0.00   | 23.45                     | 23.45        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 102                        | 300 350 04ST                             | 0.00   | 20.00                     | 20.00        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 103                        | 300 350 05ST                             | 0.00   | 20.00                     | 20.00        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 104                        | 300 350 07ST                             | 0.00   | 20.00                     | 20.00        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 105                        | 300 350 08S                              | DELETED FROM ROLL FY07 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 105A                       | 300 350 08ST                             | 0.00   | 20.00                     | 20.00        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 106                        | 300 350 09S                              | DELETED FROM ROLL FY07 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 106A                       | 300 350 09ST                             | 0.00   | 20.00                     | 20.00        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 107                        | 300 350 11S                              | DELETED FROM ROLL FY07 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 107A                       | 300 350 11ST                             | 0.00   | 19.04                     | 19.04        | 0.00          | 0.00     |  |           |            |          |                |             |          |           |                 |                         | 0.00     |
| 108                        | 300 350 19S                              | DELETED FROM ROLL FY01 APPORTIONMENT   |                           |              |               |          |  |           |            |          |                |             |          |           |                 |                         | 0.00     |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO. | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU   | DEBRIS FIRE RISK EBU DATA                |                         |                  | RESIDENTIAL |              |               | NON-RESIDENTIAL |            |              | CALC<br>EBU |              |                                     |                                     |                                     |
|----------------------|--|--|--|-------------------------|------------------|-------------|--------------|---------------|-----------------|------------|--------------|-------------|--------------|-------------------------------------|-------------------------------------|-------------------------------------|
|                      |  |  | VACANT /PARTIALLY DEVELOPED<br>VAC ACRES | ADJUST NET VAC<br>ACRES | NET VAC<br>ACRES | VAC<br>LOT  | DEVEL<br>LOT | SFR<br>2 FLRS | CALC<br>EBU     | VAC<br>LOT | BLDG<br>SIZE |             | BLDG<br>FLRS | BLDG SIZE HAZARD FACTOR<br>20,000SF | BLDG SIZE HAZARD FACTOR<br>40,000SF | BLDG SIZE HAZARD FACTOR<br>OVER 40K |
| 92-93-94/108/109E    | 300 350 27S                                    | 0.85   | 17.02                                    | 0.00                    | 17.02            | 0           | 0            | 0             | 0               | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 92-93-94/108/109E    | 300 350 28S                                    | 0.85   | 17.02                                    | 0.00                    | 17.02            | 0           | 0            | 0             | 0               | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 110                  | 300 380 10                                     | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 111                  | 300 380 11                                     | DELETED FROM ROLL FY01 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 112                  | 300 380 12                                     | 1.20   | 5.00                                     | 1.00                    | 4.00             | 0           | 1            | 0             | 1.00            | 3268       | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 113                  | 300 380 13                                     | 0.25   | 5.00                                     | 0.00                    | 5.00             | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 114                  | 300 380 14                                     | 4.19   | 64.79                                    | 1.00                    | 63.79            | 0           | 1            | 0             | 1.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 111A                 | 300 380 19T                                    | 0.00   | 19.07                                    | 19.07                   | 0.00             | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 110A                 | 300 380 20T                                    | 0.00   | 4.68                                     | 4.68                    | 0.00             | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 115                  | 300 420 02S                                    | 1.23   | 24.53                                    | 0.00                    | 24.53            | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 116                  | 300 420 03S                                    | 1.13   | 22.66                                    | 0.00                    | 22.66            | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 117                  | 300 420 04S                                    | 4.32   | 86.43                                    | 0.00                    | 86.43            | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 118                  | 300 420 11S                                    | 0.95   | 18.92                                    | 0.00                    | 18.92            | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 119                  | 300 420 13S                                    | DELETED FROM ROLL FY09 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 120                  | 300 420 15S                                    | DELETED FROM ROLL FY09 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 121                  | 300 420 16S                                    | DELETED FROM ROLL FY09 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 122                  | 300 420 17S                                    | DELETED FROM ROLL FY09 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 123                  | 300 420 18S                                    | DELETED FROM ROLL FY03 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 123A                 | 300 420 19S                                    | DELETED FROM ROLL FY03 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 123A/B               | 300 420 20S                                    | DELETED FROM ROLL FY06 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 123A/B-1             | 300 420 24S                                    | DELETED FROM ROLL FY10 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 281                  | 300 420 23S                                    | 0.36   | 7.15                                     | 0.00                    | 7.15             | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 119/120/121/122A     | 300 420 29S                                    | 1.00   | 20.02                                    | 0.00                    | 20.02            | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 123A/B-1/C-1         | 300 420 31S                                    | DELETED FROM ROLL FY11 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 123A/B-1/C-2         | 300 420 33S                                    | DELETED FROM ROLL FY11 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 123A/B-1/C-1/C-2     | 300 420 33S                                    | 9.02   | 180.60                                   | 105.22                  | 75.38            | 0           | 0            | 0             | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 124                  | 300 430 01S                                    | 1.20   | 124                                      | 300                     | 430              | 01S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 125                  | 300 430 02S                                    | 1.20   | 125                                      | 300                     | 430              | 02S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 126                  | 300 430 03S                                    | 0.50   | 126                                      | 300                     | 430              | 03S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 127                  | 300 430 06S                                    | 1.20   | 127                                      | 300                     | 430              | 06S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 128                  | 300 430 07S                                    | 1.20   | 128                                      | 300                     | 430              | 07S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 129                  | 300 430 08S                                    | 1.20   | 129                                      | 300                     | 430              | 08S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 130                  | 300 430 09S                                    | DELETED FROM ROLL FY08 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 131                  | 300 430 10S                                    | 1.20   | 131                                      | 300                     | 430              | 10S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 123A/B-2             | 300 430 11S                                    | DELETED FROM ROLL FY08 APPORTIONMENT                               |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 132                  | 300 440 01S                                    | 1.00   | 132                                      | 300                     | 440              | 01S         | 1.00         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 133                  | 300 440 02S                                    | 0.50   | 133                                      | 300                     | 440              | 02S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 134                  | 300 440 03S                                    | 0.50   | 134                                      | 300                     | 440              | 03S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 135                  | 300 440 04S                                    | 1.20   | 135                                      | 300                     | 440              | 04S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 136                  | 300 440 05S                                    | 1.20   | 136                                      | 300                     | 440              | 05S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 137                  | 300 440 06S                                    | 0.50   | 137                                      | 300                     | 440              | 06S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 138                  | 300 440 07S                                    | 1.20   | 138                                      | 300                     | 440              | 07S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 139                  | 300 440 08S                                    | 0.50   | 139                                      | 300                     | 440              | 08S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 140                  | 300 440 09S                                    | 1.20   | 140                                      | 300                     | 440              | 09S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 141                  | 300 440 10S                                    | DELETED FROM ROLL FY10 APPORTIONMENT FOR PLA 09-45                 |  |                         |                  |             |              |               |                 |            |              |             |              |                                     |                                     |                                     |
| 142                  | 300 440 11S                                    | 1.20   | 142                                      | 300                     | 440              | 11S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 143                  | 300 440 13S                                    | 1.00   | 143                                      | 300                     | 440              | 13S         | 1.00         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 144                  | 300 440 14S                                    | 1.20   | 144                                      | 300                     | 440              | 14S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 145                  | 300 440 15S                                    | 1.00   | 145                                      | 300                     | 440              | 15S         | 1.00         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 146                  | 300 440 16S                                    | 1.00   | 146                                      | 300                     | 440              | 16S         | 1.00         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 147                  | 300 440 18S                                    | 1.20   | 147                                      | 300                     | 440              | 18S         | 1.20         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 148                  | 300 440 20S                                    | 0.58   | 148                                      | 300                     | 440              | 20S         | 0.58         | 0.08          | 0.08            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 148                  | 300 450 10S                                    | 0.50   | 148                                      | 300                     | 450              | 10S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |
| 149                  | 300 450 11S                                    | 0.50   | 149                                      | 300                     | 450              | 11S         | 0.50         | 0.00          | 0.00            | 0          | 0            | 0           | 0            | 0                                   | 0                                   | 0.00                                |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASBMT<br>REF.<br>NO. | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU | DEBRIS FIRE RISK EBU DATA |                 |                  |             | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |              |               |             | NON-RESIDENTIAL |                   |                |              |        |          |          |          |             |
|----------------------|--|------------------------|---------------------------|-----------------|------------------|-------------|--|--------------|---------------|-------------|-----------------|-------------------|----------------|--------------|--------|----------|----------|----------|-------------|
|                      |  |                        | VAC<br>ACRES              | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU | VAC<br>LOT                                 | DEVEL<br>LOT | SFR<br>2 FLRS | CALC<br>EBU | VAC<br>LOT      | 1 FLR<br>(# BLDG) | 2 TO 4<br>FLRS | BLDG<br>SIZE | 7500SF | 20,000SF | 40,000SF | OVER 40K | CALC<br>EBU |
| 150                  | 300 450 125                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 151                  | 300 450 135                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 152                  | 300 450 145                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 153                  | 300 450 155                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 154                  | 300 450 165                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 155                  | 300 450 175                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 156                  | 300 450 185                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 157                  | 300 450 195                                    |                        |                           |                 |                  |             |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 158                  | 300 450 205                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 159                  | 300 450 215                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 160                  | 300 450 225                                    |                        |                           |                 |                  |             |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 161                  | 300 450 235                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 162                  | 300 450 245                                    |                        |                           |                 |                  |             |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 163                  | 300 450 255                                    | 1.00                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 164                  | 300 450 265                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 165                  | 300 450 275                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 166                  | 300 450 285                                    | 1.00                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 167                  | 300 450 295                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 168                  | 300 450 305                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 169                  | 300 450 315                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 170                  | 300 450 325                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 171                  | 300 450 335                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 172                  | 300 450 345                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 173                  | 300 460 015                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 174                  | 300 460 025                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 175                  | 300 460 035                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 176                  | 300 460 045                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 177                  | 300 470 015                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 178                  | 300 470 025                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 179                  | 300 470 035                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 179A                 | 300 470 225                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 180                  | 300 470 045                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 181                  | 300 470 055                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 181A                 | 300 470 215                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 182                  | 300 470 065                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 183                  | 300 470 075                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 184                  | 300 470 085                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 185                  | 300 470 095                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 186                  | 300 470 105                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 187                  | 300 470 115                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 188                  | 300 470 125                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 189                  | 300 470 135                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 190                  | 300 470 145                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 183A                 | 300 470 165                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 123-A/B-1/182A       | 300 470 185                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 191                  | 300 480 015                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 192                  | 300 480 025                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 193                  | 300 480 035                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 194                  | 300 480 045                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 195                  | 300 480 055                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 196                  | 300 480 065                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 197                  | 300 480 075                                    | 0.50                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 198                  | 300 480 085                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 199                  | 300 480 095                                    | 1.00                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 200                  | 300 480 105                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |
| 201                  | 300 480 115                                    | 1.20                   |                           |                 |                  | 0.00        |  |              |               |             |                 |                   |                |              |        |          |          |          | 0.00        |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO. | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU | DEBRIS FIRE RISK EBU DATA |                 |                  | RESIDENTIAL |              |               |             | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |                  |                |              | CALC<br>EBU |        |          |
|----------------------|--|------------------------|---------------------------|-----------------|------------------|-------------|--------------|---------------|-------------|--|------------------|----------------|--------------|-------------|--------|----------|
|                      |  |                        | VAC<br>ACRES              | ADJUST<br>ACRES | NET VAC<br>ACRES | VAC<br>LOT  | DEVEL<br>LOT | SER<br>2 FLRS | CALC<br>EBU | VAC<br>LOT                                 | 1 FLR<br>(#BLDG) | 2 TO 4<br>FLRS | BLDG<br>SIZE |             | 7500SF | 20,000SF |
| 202                  | 300 480 12S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 203                  | 300 480 13S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 204                  | 300 480 14S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 205                  | 300 490 03S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 206                  | 300 490 04S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 207                  | 300 490 05S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 208                  | 300 490 06S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 209                  | 300 490 07S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 210                  | 300 490 08S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 211                  | 300 490 09S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 212                  | 300 490 10S                                    | 1.00                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 213                  | 300 490 11S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 214                  | 300 490 12S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 215                  | 300 490 13S                                    | 1.00                   |                           |                 |                  | 1           | 0            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 216                  | 300 490 14S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 217                  | 300 490 15S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 218                  | 300 490 16S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 219                  | 300 490 17S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 220                  | 300 490 18S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 221                  | 300 490 19S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 222                  | 300 490 20S                                    | 1.00                   |                           |                 |                  | 0           | 1            | 0             | 0           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 223                  | 300 490 21S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 224                  | 300 490 22S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 225                  | 300 490 23S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 226                  | 300 490 24S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 227                  | 300 490 25S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 227A                 | 300 490 26S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 227B                 | 300 490 27S                                    | 1.00                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.00                                       |                  |                |              |             |        | 0.00     |
| 228                  | 300 500 01S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 229                  | 300 500 02S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 230                  | 300 500 03S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 231                  | 300 500 04S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 232                  | 300 500 05S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 233                  | 300 500 06S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 234                  | 300 500 07S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 235                  | 300 500 08S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 236                  | 300 500 09S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 237                  | 300 500 10S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 238                  | 300 500 11S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 239                  | 300 500 12S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 240                  | 300 500 13S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 241                  | 300 500 14S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 242                  | 300 500 15S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 243                  | 300 500 16S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 244                  | 300 500 17S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 245                  | 300 500 18S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 246                  | 300 500 19S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 247                  | 300 500 20S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 248                  | 300 500 21S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 119/120/121/122B     | 300 500 22S                                    | 1.21                   |                           |                 | 0.20             | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             | 2641   | 0.00     |
| 119/120/121/122C     | 300 500 33S                                    | 1.33                   |                           |                 | 0.52             | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             | 3428   | 0.00     |
| 119/120/121/122D     | 300 500 34S                                    | 0.32                   |                           |                 | 6.49             | 0           | 0            | 0             | 0           | 0.00                                       |                  |                |              |             |        | 0.00     |
| 229/230/231/A        | 300 500 37S                                    | 0.50                   |                           |                 | 0.49             | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |
| 229/230/231/B        | 300 500 38S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 249                  | 300 510 01S                                    | 1.20                   |                           |                 |                  | 0           | 0            | 0             | 1           | 1.20                                       |                  |                |              |             |        | 0.00     |
| 250                  | 300 510 02S                                    | 0.50                   |                           |                 |                  | 1           | 0            | 0             | 0           | 0.50                                       |                  |                |              |             |        | 0.00     |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO. | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU | DEBRIS FIRE RISK EBU DATA |                 | RESIDENTIAL      |            |              | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |             |            |                   | CALC<br>EBU |                |              |                |                       |                           |          |
|----------------------|--|------------------------|---------------------------|-----------------|------------------|------------|--------------|--|-------------|------------|-------------------|-------------|----------------|--------------|----------------|-----------------------|---------------------------|----------|
|                      |  |                        | VAC<br>ACRES              | ADJUST<br>ACRES | NET VAC<br>ACRES | VAC<br>LOT | DEVEL<br>LOT | SFR<br>2 FLRS                              | CALC<br>EBU | VAC<br>LOT | 1 FLR<br>(# BLDG) |             | 2 TO 4<br>FLRS | BLDG<br>SIZE | BLDG<br>7500SF | BLDG SIZE<br>20,000SF | HAZARD FACTOR<br>40,000SF | OVER 40K |
| 251                  | 300 510 03S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 252                  | 300 510 04S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 253                  | 300 510 05S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 254                  | 300 510 06S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 255A                 | 300 510 07S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 256                  | 300 510 08S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 257                  | 300 510 09S                                    | 1.20                   |                           |                 |                  | 0.00       | 1.20         |  |             |            |                   |             |                |              | 4524           |                       |                           | 0.00     |
| 258                  | 300 520 01S                                    | 1.20                   |                           |                 |                  | 0.00       | 1.20         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 259                  | 300 520 02S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 260                  | 300 520 03S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 261                  | 300 520 06S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 262                  | 300 520 07S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 263                  | 300 520 08S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 264                  | 300 520 09S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 265                  | 300 520 10S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 266                  | 300 520 11S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 2816           |                       |                           | 0.00     |
| 267                  | 300 520 12S                                    | 1.20                   |                           |                 |                  | 0.00       | 1.20         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 268                  | 300 520 13S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 269                  | 300 520 14S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 270                  | 300 520 15S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 271                  | 300 520 16S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 272                  | 300 520 17S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 273                  | 300 520 18S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 274                  | 300 520 19S                                    | 1.20                   |                           |                 |                  | 0.00       | 1.20         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 275                  | 300 520 20S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 276                  | 300 520 21S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 277                  | 300 520 22S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 278                  | 300 520 23S                                    | 1.00                   |                           |                 |                  | 0.00       | 1.00         |  |             |            |                   |             |                |              | 2769           |                       |                           | 0.00     |
| 279                  | 300 520 24S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 2325           |                       |                           | 0.00     |
| 280                  | 300 520 25S                                    | 0.50                   |                           |                 |                  | 0.00       | 0.50         |  |             |            |                   |             |                |              | 0              |                       |                           | 0.00     |
| 19                   | 300 540 04S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 20                   | 300 540 05S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 21                   | 300 540 06                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 22                   | 300 540 07                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 23                   | 300 540 08S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 24                   | 300 540 09S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 25                   | 300 540 10S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 26                   | 300 540 11S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 27                   | 300 540 12S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 28                   | 300 540 13S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 29                   | 300 540 14S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 30                   | 300 540 15S                                    |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 31                   | 300 540 16                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 32                   | 300 540 17                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 33                   | 300 540 18                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 34                   | 300 540 19                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 35                   | 300 540 20                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 36                   | 300 540 21                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 37                   | 300 540 22                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 38                   | 300 540 23                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 39                   | 300 540 24                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 40                   | 300 540 25                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 41                   | 300 540 26                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 42                   | 300 540 27                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 43                   | 300 540 28                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 44                   | 300 540 29                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 45                   | 300 540 30                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 46                   | 300 540 31                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 47                   | 300 540 32                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 48                   | 300 540 33                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 49                   | 300 540 34                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 50                   | 300 540 35                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 51                   | 300 540 36                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 52                   | 300 540 37                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 53                   | 300 540 38                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 54                   | 300 540 39                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 55                   | 300 540 40                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 56                   | 300 540 41                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 57                   | 300 540 42                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 58                   | 300 540 43                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 59                   | 300 540 44                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 60                   | 300 540 45                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 61                   | 300 540 46                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 62                   | 300 540 47                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 63                   | 300 540 48                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 64                   | 300 540 49                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |
| 65                   | 300 540 50                                     |                        |                           |                 |                  |            |              |  |             |            |                   |             |                |              |                |                       |                           | 0.00     |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMINT<br>REF<br>NO. | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | DEBRIS FIRE RISK EBU DATA  |              |                 |                  |             | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |              |               |             |                   | CALC<br>EBU |                |              |        |          |          |          |
|----------------------|--|--|--------------|-----------------|------------------|-------------|--|--------------|---------------|-------------|-------------------|-------------|----------------|--------------|--------|----------|----------|----------|
|                      |  | VACANT / PARTIALLY DEVELOPED                                       |              |                 |                  |             | NON-RESIDENTIAL                            |              |               |             |                   |             |                |              |        |          |          |          |
|                      |  | TOTAL<br>PARCEL<br>EBU   | VAC<br>ACRES | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU | VAC<br>LOT                                 | DEVEL<br>LOT | SER<br>2 FLRS | CALC<br>EBU | 1 FLR<br>(# BLDG) |             | 2 TO 4<br>FLRS | BLDG<br>SIZE | 7500SF | 20,000SF | 40,000SF | OVER 40K |
| LLA 01-15J           | 300 540 86                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15K           | 300 540 87                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15L           | 300 540 88                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15M           | 300 540 89                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15N           | 300 540 90                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15O           | 300 540 91                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15P           | 300 540 92                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15Q           | 300 540 93                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15R           | 300 540 94                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15S           | 300 540 95                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-15T           | 300 540 96                                     | DELETED FROM ROLL FY19 APPORTIONMENT                               |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)a    | 300 541 03                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 1.00         | 19.97           | 0.00             | 19.97       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)b    | 300 542 03                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.16         | 3.27            | 0.00             | 3.27        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)c    | 300 541 05                                     | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)d    | 300 541 07                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.49         | 9.75            | 0.00             | 9.75        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)e    | 300 541 08                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.36         | 7.18            | 0.00             | 7.18        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)f    | 300 541 09                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 4.40         | 87.92           | 0.00             | 87.92       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)g    | 300 542 51                                     | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 | 2.95         | 59.07           | 0.00             | 59.07       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)h    | 300 542 52                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 2.00         | 40.00           | 0.00             | 40.00       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)i    | 300 541 11S                                    | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)j    | 300 542 12                                     | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)k    | 300 541 13                                     | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)l    | 300 541 14S                                    | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)m    | 300 542 54S                                    | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)n    | 300 541 16S                                    | DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 |              |                 |                  |             |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)o    | 300 541 17S                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.98         | 19.50           | 0.00             | 19.50       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)p    | 300 541 18S                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 1.33         | 26.69           | 0.00             | 26.69       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)q    | 300 542 18S                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.98         | 19.50           | 0.00             | 19.50       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)r    | 300 542 19S                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.97         | 19.48           | 0.00             | 19.48       |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)s    | 300 542 15S                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.26         | 5.24            | 0.00             | 5.24        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)t    | 300 542 55S                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.16         | 3.11            | 0.00             | 3.11        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)u    | 300 541 23                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.01         | 0.11            | 0.00             | 0.11        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)v    | 300 541 24                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)w    | 300 542 48                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.12            | 0.00             | 0.12        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)x    | 300 541 25                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)y    | 300 541 28                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)z    | 300 542 40                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.01         | 0.12            | 0.00             | 0.12        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)aa   | 300 541 34                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)ab   | 300 541 35                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)ac   | 300 541 37                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)ad   | 300 541 38                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.01         | 0.12            | 0.00             | 0.12        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |
| LLA 01-(15A-15T)ae   | 300 541 39                                     | DELETED FROM ROLL FY12 APPORTIONMENT                               | 0.01         | 0.23            | 0.00             | 0.23        |  |              |               |             |                   |             |                |              |        |          |          | 0.00     |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMT<br>REF.<br>NO.     | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | DEBRIS FIRE RISK EBU DATA  |                              |                 |                  |             |              |               |                 |                |                         | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |            |                   |                |              |                |                         |                      |      |  | CALC<br>EBU |
|-------------------------|--|--|------------------------------|-----------------|------------------|-------------|--------------|---------------|-----------------|----------------|-------------------------|--|------------|-------------------|----------------|--------------|----------------|-------------------------|----------------------|------|--|-------------|
|                         |  | TOTAL<br>PARCEL<br>EBU   | VACANT / PARTIALLY DEVELOPED |                 |                  | RESIDENTIAL |              |               | NON-RESIDENTIAL |                |                         |  | VAC<br>LOT | 1 FLR<br>(# BLDG) | 2 TO 4<br>FLRS | BLDG<br>SIZE | BLDG<br>7500SF | BLDG SIZE HAZARD FACTOR | 40,000SF<br>OVER 40K |      |  |             |
|                         |  |  | VAC<br>ACRES                 | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU | DEVEL<br>LOT | SFR<br>2 FLRS | CALC<br>EBU     | BLDG<br>7500SF | BLDG SIZE HAZARD FACTOR |  |            |                   |                |              |                |                         |                      |      |  |             |
| 354-1                   | 300 541 24T                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 0.47            | 0.47             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 354-2                   | 300 541 75                                     | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 | 0.00                         | 0.47            | 0.47             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 36A                     | 300 541 41                                     | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 | 0.00                         | 0.09            | 0.09             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 36B                     | 300 541 42                                     | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 | 0.00                         | 10.58           | 10.58            | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 36C                     | 300 541 43                                     | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 | 0.00                         | 10.58           | 10.58            | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 36D                     | 300 541 44                                     | DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 | 0.00                         | 10.58           | 10.58            | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157J)       | 300 541 61                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.31                         | 6.23            | 6.23             | 0.00        | 6.23         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157K)       | 300 541 62                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.00                         | 0.09            | 0.09             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157L)       | 300 541 63                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 0.09            | 0.09             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157M)       | 300 541 76T                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 10.58           | 10.58            | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157N)       | 300 541 28T                                    | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 10.58           | 10.58            | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157O)       | 300 541 77                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 10.58           | 10.58            | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157P)       | 300 541 64                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 0.09            | 0.09             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157Q)       | 300 542 33                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.85                         | 16.98           | 16.98            | 0.00        | 16.98        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157R)       | 300 541 65                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.00                         | 0.09            | 0.09             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157S)       | 300 541 66                                     | DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13                     | 0.85                         | 16.98           | 16.98            | 0.00        | 16.98        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157T)       | 300 541 67                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.69                         | 13.71           | 13.71            | 0.00        | 13.71        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157U)       | 300 541 70                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.85                         | 16.93           | 16.93            | 0.00        | 16.93        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157V)       | 300 541 83                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.85                         | 16.93           | 16.93            | 0.00        | 16.93        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157W)       | 300 542 38                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.40                         | 8.06            | 8.06             | 0.00        | 8.06         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157X)       | 300 541 66                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.41                         | 8.24            | 8.24             | 0.00        | 8.24         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157Y)       | 300 542 42                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.93                         | 18.53           | 18.53            | 0.00        | 18.53        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157Z)       | 300 541 87                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.19                         | 3.88            | 3.88             | 0.00        | 3.88         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157A)       | 300 541 29                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.36                         | 7.23            | 7.23             | 0.00        | 7.23         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157B)       | 300 542 31                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 2.40                         | 47.96           | 47.96            | 0.00        | 47.96        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157C)       | 300 542 25                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 2.53                         | 50.66           | 50.66            | 0.00        | 50.66        | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157D)       | 300 541 92                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 0.01            | 0.01             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| LLA 01-(154-157E)       | 300 542 26                                     | DELETED FROM ROLL FY14 APPORTIONMENT                               | 0.00                         | 0.01            | 0.01             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-23 (Outlot "C") | 300 550 01                                     | DELETED FROM ROLL FY06 APPORTIONMENT                               | 1.00                         |                 |                  |             |              | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-21              | 300 550 02                                     |  | 1.20                         |                 |                  |             |              | 0             | 0               | 0              | 0                       | 1.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-22              | 300 550 03                                     |  | 1.20                         |                 |                  |             |              | 0             | 0               | 0              | 0                       | 1.20                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-23              | 300 550 06                                     |  | 1.20                         |                 |                  |             |              | 0             | 0               | 0              | 0                       | 1.20                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-24              | 300 550 07                                     |  | 1.00                         |                 |                  |             |              | 0             | 0               | 0              | 0                       | 1.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-18              | 300 550 09T                                    |  | 0.00                         | 1.44            | 1.44             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-19              | 300 550 10T                                    |  | 0.00                         | 0.01            | 0.01             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-11              | 300 550 11T                                    |  | 0.00                         | 0.01            | 0.01             | 0.00        | 0.00         | 0             | 0               | 0              | 0                       | 0.00                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |
| 2003-01-28              | 300 550 23                                     |  | 0.50                         |                 |                  |             |              | 1             | 0               | 0              | 0                       | 0.50                                       | 0          |                   |                |              |                | 0                       | 0.00                 | 0.00 |  |             |



EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMINT<br>REF<br>NO.         | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU  | DEBRIS FIRE RISK EBU DATA |                 |                  |             | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |              |               |             |                   |      | CALC<br>EBU |              |              |                  |          |             |
|------------------------------|--|---|---------------------------|-----------------|------------------|-------------|--|--------------|---------------|-------------|-------------------|------|-------------|--------------|--------------|------------------|----------|-------------|
|                              |  |   | VAC<br>ACRES              | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU | VAC<br>LOT                                 | DEVEL<br>LOT | SFR<br>2 FLRS | CALC<br>EBU | 1 FLR<br>(# BLDG) | FLRS |             | BLDG<br>SIZE | BLDG<br>SIZE | HAZARD<br>FACTOR | OVER 40K | CALC<br>EBU |
| 2003-01/23                   | 300 550 24                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/19A                  | 300 550 26                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/184                  | 300 550 27                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/226                  | 300 560 01                                     | DELETED FROM ROLL FY06 APPORTIONMENT  |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| 2003-01/27                   | 300 560 02                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/28                   | 300 560 03                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/29                   | 300 560 04                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/30                   | 300 560 05                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/31                   | 300 560 06                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/32                   | 300 560 07                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/33                   | 300 560 08                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/34                   | 300 560 09                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/35                   | 300 560 10                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/36                   | 300 560 11                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/37                   | 300 560 12                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/38                   | 300 560 13                                     | DELETED FROM ROLL FY19 APPORTIONMENT (Merger of 300-560-13 and 300-560-14 into 1 residential lot) |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| 2003-01/39                   | 300 560 14                                     | DELETED FROM ROLL FY19 APPORTIONMENT (Merger of 300-560-13 and 300-560-14 into 1 residential lot) |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| Merged 2003-01/38 and 01/39  | 300 560 23                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/40                   | 300 560 15                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/41                   | 300 560 16                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/42                   | 300 560 17                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/12                   | 300 560 18                                     | DELETED FROM ROLL FY10  |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| 2003-01/13                   | 300 560 19                                     | DELETED FROM ROLL FY10  |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| 2003-01/43 (Pm. Ordinal 'C') | former 300 560 20                              | 0.10  | 1.95                      | 0.00            |                  | 0.10        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/44                   | 300 570 01                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/264                  | 300 570 01                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/45                   | 300 570 02                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/46                   | 300 570 03                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/47                   | 300 570 04                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/48                   | 300 570 05                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/49                   | 300 570 06                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/50                   | 300 570 07                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/51                   | 300 570 08                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/52                   | 300 570 09                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/53                   | 300 570 10                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/54                   | 300 570 11                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/55                   | 300 570 12                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/56                   | 300 570 13                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/57                   | 300 570 14                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/58                   | 300 570 15                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/59                   | 300 570 16                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/60                   | 300 570 17                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/61                   | 300 570 18                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/14                   | 300 570 19                                     | DELETED FROM ROLL FY10  |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| 2003-01/15                   | 300 570 20                                     | DELETED FROM ROLL FY10  |                           |                 |                  |             |  |              |               |             |                   |      |             |              |              |                  |          |             |
| 2003-01/62 (Pm. Ordinal 'C') | former 300 570 21                              | 0.24  | 4.77                      | 0.00            |                  | 0.24        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/63                   | 300 580 01                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/64                   | 300 580 02                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/65                   | 300 580 03                                     | 1.20  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/66                   | 300 580 04                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/67                   | 300 580 05                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/68                   | 300 580 06                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/69                   | 300 580 07                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/70                   | 300 580 08                                     | 0.50  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/71                   | 300 580 09                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |
| 2003-01/72                   | 300 580 10                                     | 1.00  |                           |                 |                  | 0.00        |  |              |               |             |                   |      |             |              |              |                  | 0.00     |             |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO. | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL PARCEL EBU  |                 |                  |             | DEBRIS FIRE RISK EBU DATA |              |               | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |              |        |          | NON-RESIDENTIAL |          |            | CALC<br>EBU |
|----------------------|--|-------------------|-----------------|------------------|-------------|---------------------------|--------------|---------------|--|--------------|--------|----------|-----------------|----------|------------|-------------|
|                      |  | VAC<br>ACRES      | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU | RESIDENTIAL               |              | 2 TO 4        |  | BLDG<br>SIZE | 7500SF | 20,000SF | 40,000SF        | OVER 40K |            |             |
|                      |  |                   |                 |                  |             | VAC<br>LOT                | DEVEL<br>LOT | SER<br>2 FLRS | CALC<br>EBU                                |              |        |          |                 |          | VAC<br>LOT |             |
|                      | 2003-0173                                      | 300 590 11        | 1.20            |                  |             |                           |              |               | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | 2003-0174                                      | 300 590 12        | 1.20            |                  |             |                           |              |               | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | 2003-0175                                      | 300 590 13        | 1.00            |                  |             |                           |              |               | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | 2003-0176                                      | 300 590 14        | 1.00            |                  |             |                           |              |               | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | 2003-0177 (Ptn. Ouidot "C")                    | former 300 590 15 |                 |                  |             |                           |              |               | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05186                                 | 300 590 01        | 0.30            | 5.92             | 0.00        | 5.92                      | 0.30         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05187                                 | 300 590 02        | 1.05            | 2.02             | 1.00        | 1.02                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05188                                 | 300 590 03        | 1.05            | 2.02             | 1.00        | 1.02                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05189                                 | 300 590 04        | 0.55            | 2.04             | 1.00        | 1.04                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05190                                 | 300 590 05        | 1.05            | 2.07             | 1.00        | 1.07                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05191                                 | 300 590 06        | 1.05            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05192                                 | 300 590 07        | 0.57            | 2.42             | 1.00        | 1.42                      | 0.07         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05193                                 | 300 590 08        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05194                                 | 300 590 09        | 0.57            | 2.43             | 1.00        | 1.43                      | 0.07         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05195                                 | 300 590 10        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05196                                 | 300 590 11        | 0.55            | 2.06             | 1.00        | 1.06                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05197                                 | 300 590 12        | 0.55            | 2.05             | 1.00        | 1.05                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05198                                 | 300 590 13        | 0.55            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05199                                 | 300 590 14        | 0.55            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05200                                 | 300 590 15        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05201                                 | 300 590 16        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05202                                 | 300 590 17        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05203                                 | 300 590 18        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05204                                 | 300 590 19        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05205                                 | 300 590 20        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05206                                 | 300 590 21        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05207                                 | 300 590 22        | 0.61            | 3.23             | 1.00        | 2.23                      | 0.11         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05208                                 | 300 590 23        | 0.56            | 2.17             | 1.00        | 1.17                      | 0.06         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05209                                 | 300 590 24        | 0.28            | 5.66             | 0.00        | 5.66                      | 0.28         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0.00     |            |             |
|                      | VTTRS100-05210                                 | former 300 590 25 | 0.16            | 3.11             | 0.00        | 3.11                      | 0.16         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0.00     |            |             |
|                      | VTTRS100-05211                                 | former 300 590 26 | 0.14            | 2.87             | 0.00        | 2.87                      | 0.14         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0.00     |            |             |
|                      | VTTRS100-05212                                 | 300 590 27        | 0.00            | 0.04             | 0.00        | 0.04                      | 0.00         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05213                                 | 300 590 28        | 0.00            | 0.04             | 0.00        | 0.04                      | 0.00         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05214                                 | 300 590 29        | 0.00            | 0.04             | 0.00        | 0.04                      | 0.00         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05215                                 | 300 590 30        | 0.00            | 0.04             | 0.00        | 0.04                      | 0.00         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05216                                 | former 300 590 31 | 0.05            | 1.05             | 0.00        | 1.05                      | 0.05         | 0.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05217                                 | 300 590 33        | 0.55            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05218                                 | 300 590 35        | 0.55            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05219                                 | 300 590 37        | 0.55            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05220                                 | 300 590 38        | 0.56            | 2.12             | 1.00        | 1.12                      | 0.06         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05221                                 | 300 600 01        | 0.55            | 2.02             | 1.00        | 1.02                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05222                                 | 300 600 02        | 0.56            | 2.27             | 1.00        | 1.27                      | 0.06         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05223                                 | 300 600 03        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05224                                 | 300 600 04        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05225                                 | 300 600 05        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05226                                 | 300 600 06        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05227                                 | 300 600 07        | 1.06            | 2.29             | 1.00        | 1.29                      | 0.06         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05228                                 | 300 600 08        | 1.08            | 2.61             | 1.00        | 1.61                      | 0.08         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05229                                 | 300 600 09        | 0.55            | 2.00             | 1.00        | 1.00                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05230                                 | 300 600 10        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05231                                 | 300 600 11        | 0.55            | 2.01             | 1.00        | 1.01                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05232                                 | 300 600 12        | 0.55            | 2.03             | 1.00        | 1.03                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05233                                 | 300 600 13        | 1.05            | 2.07             | 1.00        | 1.07                      | 0.05         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05234                                 | 300 600 14        | 1.06            | 2.18             | 1.00        | 1.18                      | 0.06         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |
|                      | VTTRS100-05235                                 | 300 600 15        | 0.56            | 2.24             | 1.00        | 1.24                      | 0.06         | 1.00          | 0  | 0            | 0      | 0        | 0               | 0        | 0.00       |             |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO.         | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU | DEBRIS FIRE RISK EBU DATA    |                  |                 | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |            |              |               |             |            |                   |                |              |                |                  |                  |             |                           |             |      |
|------------------------------|--|------------------------|------------------------------|------------------|-----------------|--|------------|--------------|---------------|-------------|------------|-------------------|----------------|--------------|----------------|------------------|------------------|-------------|---------------------------|-------------|------|
|                              |  |                        | VACANT / PARTIALLY DEVELOPED |                  | ADJUST<br>ACRES | RESIDENTIAL                                |            |              |               |             |            | NON-RESIDENTIAL   |                |              |                |                  |                  | CALC<br>EBU |                           |             |      |
|                              |  |                        | VAC<br>ACRES                 | NET VAC<br>ACRES |                 | CALC<br>EBU                                | VAC<br>LOT | DEVEL<br>LOT | SER<br>2 FLRS | CALC<br>EBU | VAC<br>LOT | 1 FLR<br>(# BLDG) | 2 TO 4<br>FLRS | BLDG<br>SIZE | BLDG<br>7500SF | BLDG<br>20,000SF | BLDG<br>40,000SF |             | HAZARD FACTOR<br>OVER 40K | CALC<br>EBU |      |
| VTTTS100-05/74               | 300 600 17                                     | 0.55                   | 2.02                         | 1.00             | 1.02            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/73               | 300 600 16                                     | 0.55                   | 2.02                         | 1.00             | 1.02            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/72               | 300 600 18                                     | 0.56                   | 2.16                         | 1.00             | 1.16            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/64               | 300 600 19                                     | 0.56                   | 2.27                         | 1.00             | 1.27            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/63               | 300 600 20                                     | 0.56                   | 2.14                         | 1.00             | 1.14            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/94A (Outlot "C") | former 300 600 21                              | 0.21                   | 4.15                         | 0.00             | 4.15            | 0.21                                       | 0.00       | 0            | 0             | 0           | 0          | 0.00              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/93 (Outlot "B")  | former 300 600 22                              | 0.88                   | 17.62                        | 0.00             | 17.62           | 0.88                                       | 0.00       | 0            | 0             | 0           | 0          | 0.00              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/100 (Outlot "A") | former 300 600 23                              | 0.15                   | 2.98                         | 0.00             | 2.98            | 0.15                                       | 0.00       | 0            | 0             | 0           | 0          | 0.00              |                |              |                |                  |                  |             |                           |             | 0.00 |
| DELETED FROM ROLL FY10       |  |                        |                              |                  |                 |  |            |              |               |             |            |                   |                |              |                |                  |                  |             |                           |             |      |
| VTTTS100-05/105B             | 300 600 24                                     | 0.56                   | 2.27                         | 1.00             | 1.27            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/106C             | 300 600 24                                     | 0.56                   | 2.12                         | 1.00             | 1.12            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/46               | 300 610 01                                     | 0.56                   | 2.12                         | 1.00             | 1.12            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/45               | 300 610 02                                     | 0.56                   | 2.22                         | 1.00             | 1.22            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/44               | 300 610 03                                     | 0.55                   | 2.00                         | 1.00             | 1.00            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/43               | 300 610 04                                     | 0.55                   | 2.00                         | 1.00             | 1.00            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/42               | 300 610 05                                     | 0.55                   | 2.00                         | 1.00             | 1.00            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/41               | 300 610 06                                     | 0.55                   | 2.00                         | 1.00             | 1.00            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/40               | 300 610 07                                     | 0.57                   | 2.48                         | 1.00             | 1.48            | 0.07                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/39               | 300 610 08                                     | 0.57                   | 2.43                         | 1.00             | 1.43            | 0.07                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/38               | 300 610 09                                     | 0.55                   | 2.03                         | 1.00             | 1.03            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/62               | 300 610 10                                     | 0.55                   | 2.01                         | 1.00             | 1.01            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/61               | 300 610 11                                     | 0.55                   | 2.06                         | 1.00             | 1.06            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/60               | 300 610 12                                     | 0.55                   | 2.01                         | 1.00             | 1.01            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/59               | 300 610 13                                     | 0.55                   | 2.00                         | 1.00             | 1.00            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/58               | 300 610 14                                     | 0.55                   | 2.00                         | 1.00             | 1.00            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/57               | 300 610 15                                     | 0.56                   | 2.16                         | 1.00             | 1.16            | 0.06                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/56               | 300 610 16                                     | 0.55                   | 2.02                         | 1.00             | 1.02            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/298 (Outlot "C") | former 300 610 17                              | 0.19                   | 3.80                         | 0.00             | 3.80            | 0.19                                       | 0.00       | 0            | 0             | 0           | 0          | 0.00              |                |              |                |                  |                  |             |                           |             | 0.00 |
| DELETED FROM ROLL FY10       |  |                        |                              |                  |                 |  |            |              |               |             |            |                   |                |              |                |                  |                  |             |                           |             |      |
| VTTTS100-05/105C             | 300 610 18                                     | 0.25                   | 0.03                         | 0.03             | 0.00            | 0.00                                       | 0.00       | 0            | 0             | 0           | 0          | 0.00              |                |              |                |                  |                  |             |                           |             | 0.25 |
| VTTTS100-05/107 (Outlot "A") | former 300 610 19                              | 0.55                   | 2.02                         | 1.00             | 1.02            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/29               | 300 620 01                                     | 0.55                   | 2.02                         | 1.00             | 1.02            | 0.05                                       | 0.50       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/30               | 300 620 02                                     | 0.67                   | 4.47                         | 1.00             | 3.47            | 0.17                                       | 0.00       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/31               | 300 620 03                                     | 0.64                   | 3.73                         | 1.00             | 2.73            | 0.14                                       | 0.00       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/32               | 300 620 04                                     | 0.58                   | 2.68                         | 1.00             | 1.68            | 0.08                                       | 0.00       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/33               | 300 620 05                                     | 0.73                   | 5.68                         | 1.00             | 4.68            | 0.23                                       | 0.00       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/34               | 300 620 06                                     | 0.73                   | 5.68                         | 1.00             | 4.68            | 0.23                                       | 0.00       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |
| VTTTS100-05/34               | 300 620 07                                     | 0.73                   | 5.68                         | 1.00             | 4.68            | 0.23                                       | 0.00       | 1            | 0             | 0           | 0          | 0.50              |                |              |                |                  |                  |             |                           |             | 0.00 |

EXHIBIT G  
TABLE FY20-1

FY20 EBU CALCULATIONS FOR ALL PARCELS INCLUDING NEW PARCELS CREATED BY THE  
SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

| ASMNT<br>REF.<br>NO.       | APN<br>(TABLE FY20-1 SORT<br>BY ASCENDING APN) | TOTAL<br>PARCEL<br>EBU         | DEBRIS FIRE RISK EBU DATA   |                 |                  |              |                 |               | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |                  |                |              |                         |          |          |             |          |             |
|----------------------------|--|--------------------------------|-----------------------------|-----------------|------------------|--------------|-----------------|---------------|--|------------------|----------------|--------------|-------------------------|----------|----------|-------------|----------|-------------|
|                            |  |                                | VACANT /PARTIALLY DEVELOPED |                 | RESIDENTIAL      |              | NON-RESIDENTIAL |               | VAC<br>LOT                                 | 1 FLR<br>(#BLDG) | 2 TO 4<br>FLRS | BLDG<br>SIZE | BLDG SIZE HAZARD FACTOR | 7500SF   | 20,000SF | 40,000SF    | OVER 40K | CALC<br>EBU |
|                            |  |                                | VAC<br>ACRES                | ADJUST<br>ACRES | NET VAC<br>ACRES | CALC<br>EBU  | DEVEL<br>LOT    | SER<br>2 FLRS |  |                  |                |              |                         |          |          |             |          |             |
| VTTTS100-0535              | 300 620 08                                     | 0.55                           | 2.01                        | 1.00            | 1.01             | 0.05         | 0               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-0536              | 300 620 09                                     | 0.55                           | 2.00                        | 1.00            | 1.04             | 0.05         | 1               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-0537              | 300 620 10                                     | 0.55                           | 2.04                        | 1.00            | 1.04             | 0.05         | 1               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-0599 (Outlot "H") | former 300 620 11                              | 0.19                           | 3.74                        | 0.00            | 3.74             | 0.19         | 0               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-0592 (Outlot "A") | former 300 620 12                              | 0.68                           | 13.60                       | 0.00            | 13.60            | 0.68         | 0               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-05104             | 300 620 13T                                    | 0.00                           | 0.48                        | 0.48            | 0.00             | 0.00         | 0               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-05105D            | 300 620 14                                     | DELETED FROM ROLL FY10         |                             |                 |                  |              |                 |               |  |                  |                |              |                         |          |          | 0.00        |          |             |
| VTTTS100-05294             | 300 620 16                                     | DELETED FROM ROLL FY15 FOR PLA |                             |                 |                  |              |                 |               |  |                  |                |              |                         |          |          | 0.00        |          |             |
| VTTTS100-05294A            | 300 620 19                                     | 0.55                           | 2.00                        | 1.00            | 1.00             | 0.05         | 1               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| VTTTS100-05304             | 300 620 17                                     | DELETED FROM ROLL FY15 FOR PLA |                             |                 |                  |              |                 |               |  |                  |                |              |                         |          |          | 0.00        |          |             |
| VTTTS100-05304A            | 300 620 20                                     | 0.64                           | 3.82                        | 1.00            | 2.82             | 0.14         | 1               | 0             | 0  | 0                | 0              | 0            | 0                       | 0        | 0        | 0.00        |          |             |
| <b>TOTALS</b>              |  | <b>344.68</b>                  | <b>2516.01</b>              | <b>852.55</b>   | <b>1663.46</b>   | <b>83.73</b> | <b>145</b>      | <b>81</b>     | <b>84</b>                                  | <b>0</b>         | <b>N/A</b>     | <b>0</b>     | <b>0</b>                | <b>0</b> | <b>0</b> | <b>7.25</b> |          |             |

NOTES:  
THE FOLLOWING EIGHT APNs ARE TAX CODE PARCELS CREATED BY THE ASSESSOR FOR TAXING PURPOSES AND ARE NOT BUILDABLE LOTS. THESE APNs ARE PART OF A FLOODWAY EASEMENT THAT RUNS THROUGH THE NORTHERLY PORTIONS OF LOTS 25 THROUGH 32 IN TRACT 4197, PLAT BOOK 50 AT PAGES 57 THROUGH 64, FRESNO COUNTY RECORDS. THE LISTED APNs ARE NOT ASSIGNED ANY DEBRIS FIRE RISK EBU'S, BECAUSE THE DEBRIS FIRE RISK BENEFIT FOR THE REFERENCED TRACT 4197 LOTS IS INCLUDED IN THE EBU VALUE ASSIGNED TO THE BUILDABLE PORTION OF EACH AFFECTED TRACT 4197 LOT. THE BUILDABLE APN ASSOCIATED WITH EACH FLOODWAY EASEMENT APN IS SHOWN IN PARENTHESES FOLLOWING THE FLOODWAY APN: 300-450-19S (300-450-20S), 300-450-22S (300-450-21S), 300-450-24S (300-450-23S), 300-450-26S (300-450-25S), 300-450-28S (300-450-27S), 300-450-30S (300-450-29S), 300-450-32S (300-450-31S), 300-450-34S (300-450-33S).

DELETED FROM ROLL FY10 - APPORTIONMENT - INDICATES THAT IN THE NOTED FISCAL YEAR (FY10) THE PARCEL WAS SUBDIVIDED OR RECONFIGURED AND ITS ASSESSMENT TRANSFERRED TO THE NEW APNs ASSIGNED TO THE PARCEL(S) CREATED BY THAT SUBDIVISION OR RECONFIGURATION.

45MNT REF. NO. - ABBREVIATION FOR ASSESSMENT REFERENCE NUMBER THAT IS THE NUMBER ASSIGNED TO EACH PARCEL (APN) IN THE FIRE ASSESSMENT DISTRICT TO HELP IN LOCATING AND TRACKING PARCELS SHOWN ON THE ASSESSMENT ROLL. REF. NO.'S WITH AN ALPHA ENDING INDICATE THAT THE PARCEL OR PARCELS WERE CREATED BY THE SUBDIVISION OR MERGER AND RESUBDIVISION OF ONE OR MORE ORIGINALLY ASSESSED PARCEL(S) AND THAT THE ASSESSMENT FOR THE NEW PARCEL(S) HAS BEEN APPORTIONED FROM THE ORIGINAL PARCEL(S) THAT ARE IDENTIFIED BY THE NUMERICAL PORTION OF THE NEW REF. NO. ASSIGNED TO THE NEW PARCEL(S). REF. NO. 123/A/B-2/130 INDICATES A MERGER OF REF. NO. 123/A/B-2 WITH ORIGINAL PARCEL REF. NO. 130, WHICH OCCURRED IN FY 08. A REF. NO. 2003-01/1 REFERS TO ANNEXATION NO. 1 IN 2003 OF TRACT 4321 TO THE FIRE ASSESSMENT AREA WITH THE ASSIGNED LOT REFERENCE NUMBER SHOWN AFTER THE "/. 01-15 REFERS TO LOT LINE ADJUSTMENT NO. 2001-15. A REF. NO. VTTTS100-05/1 REFERS TO ANNEXATION NO. 2 IN 2005 ADDING TRACT 5100 (VENTANA HILLS) TO THE FIRE ASSESSMENT AREA, WITH THE TRACT 5100 LOT NUMBER SHOWN AFTER THE "/. REF. NO. 35A-1 REFERS TO FY12 SPLIT OF REF. NO. 35 INTO TWO PARCELS BY PUBLIC AGENCY GRANT DEED. REF. NO. LLA01-(15A-15)REFERS TO THE RECONFIGURATION OF THE PARCEL PER PLA 11-13 IN FY13. FOUR OF THE OLD PARCELS AFFECTED BY PLA 11-13 REMAINED THE OLD ASSESSORS PARCEL NUMBER AND JUST THE SUFFIX (PLA11-13) HAS BEEN ADDED TO THOSE PARCELS. THE SUFFIX (PLA11-13) THROUGH PLA11-13) HAS BEEN ADDED TO THE 8 NEW APN CREATED BY THE ASSESSOR PURSUANT TO PLA11-13.

DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 - INDICATES A PARCEL THAT HAS BEEN DETACHED FROM THE MILLERTON FIRE ASSESSMENT LEVY AREA PURSUANT TO ITS ANNEXATION TO THE FCFPD CFD 2010-01, AS DIRECTED BY FCFPD AGREEMENT EFFECTIVE APRIL 14, 2010 WITH JPI, INC. THE 12 APN IDENTIFIED IN THAT AGREEMENT WERE ANNEXED TO CFD 2010-01 ON JUNE 22, 2010 AND ARE NO LONGER ASSESSED.

SEE EXHIBIT G TABLE FY20-2 FOR DETAILED LISTING OF PARCELS WITH NEW EBU TOTALS FOR FISCAL YEAR 2020 ("FY20").



EXHIBIT C  
TABLE FY20-2

FY20 EBU CALCULATIONS FOR NEW PARCELS  
CREATED BY THE SUBDIVISION OR RECONFIGURATION OF OLD PARCELS  
AND FOR CHANGED LAND USE STATUS PARCELS

| ASSESSMENT REFERENCE NUMBER   | APN            | DEBRIS FIRE RISK EBU DATA |           |  |          | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |           |             |            |          |                 |                |             |           |                         |
|---|----------------|---------------------------|-----------|--|----------|--|-----------|-------------|------------|----------|-----------------|----------------|-------------|-----------|-------------------------|
|   |                | TOTAL PARCEL EBU          | VAC ACRES | PARTIALLY DEVELOPED ADJUST NET VAC ACRES | CALC EBU | RESIDENTIAL                                |           |             |            |          | NON-RESIDENTIAL |                |             |           |                         |
|   |                |                           |           |  |          | VAC LOT                                    | DEVEL LOT | BLDG PERMIT | SFR 2 FLRS | CALC EBU | VAC LOT         | 1 FOR (# BLDG) | 2 TO 4 FLRS | BLDG SIZE | BLDG SIZE HAZARD FACTOR |
| <b>I. FY20 EBU CALCULATIONS FOR NEW APN CREATED BY SUBDIVISION OR RECONFIGURATION OF OLD APN</b>  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| a. OLD EBU FY19 - SUBDIVIDED OR RECONFIGURED  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| NONE IN FY20  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   | FY19 EBU       | 0.00                      | 0.00      | 0.00                                     | 0.00     | 0  | 0         | 0           | 0          | 0.00     | 0               | 0              | 0           | 0         | 0.00                    |
| i. NEW EBU FY20 - CREATED BY SUBDIVISION OR RECONFIGURATION OF OLD APN  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| NONE IN FY20  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   | FY20 EBU       | 0.00                      | 0.00      | 0.00                                     | 0.00     | 0  | 0         | 0           | 0          | 0.00     | 0               | 0              | 0           | 0         | 0.00                    |
| ii. NET FY20 EBU CHANGE   |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   |                | 0.00                      | 0.00      | 0.00                                     | 0.00     | 0.00                                       | 0.00      | 0.00        | 0.00       | 0.00     | 0.00            | 0.00           | 0.00        | 0.00      | 0.00                    |
| b. FY20 TOTAL NET EBU CHANGE RE: NEW APN CREATED BY SUBDIVISION OR RECONFIGURATION OF OLD APN   |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   |                | 0.00                      | 0.00      | 0.00                                     | 0.00     | 0.00                                       | 0.00      | 0.00        | 0.00       | 0.00     | 0.00            | 0.00           | 0.00        | 0.00      | 0.00                    |
| <b>II. FY20 EBU CALCULATIONS FOR CHANGED LAND USE STATUS PARCELS (CHANGE USE CODE, CONSTRUCT NEW BUILDING ON PREVIOUSLY VACANT LOT, OR ADDITIONAL BUILDING)</b> |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| a. FY19 EBU BEFORE LAND USE CHANGE  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| NONE IN FY20  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   | FY19 EBU       | 0.00                      | 0.00      | 0.00                                     | 0.00     | 0  | 0         | 0           | 0          | 0.00     | 0               | 0              | 0           | 0         | 0.00                    |
| b. FY20 EBU AFTER LAND USE CHANGE (CONSTRUCT NEW HOUSE OR OTHER BUILDING)   |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| NONE IN FY20  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   | FY20 EBU       | 0.00                      | 0.00      | 0.00                                     | 0.00     | 0  | 0         | 0           | 0          | 0.00     | 0               | 0              | 0           | 0         | 0.00                    |
| a1. FY19 EBU BEFORE LAND USE CHANGE   |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| 2003-01/46  | 300 570 03     | 0.50                      | 2.01      | 1.00                                     | 1.01     | 0  | 0         | 0           | 0          | 0.50     | 0               | 0              | 0           | 0         | 0.00                    |
|   | VTTR5100-05/77 | 0.55                      | 2.18      | 1.00                                     | 1.18     | 0  | 0         | 0           | 0          | 0.50     | 0               | 0              | 0           | 0         | 0.00                    |
|   | VTTR5100-05/76 | 0.56                      | 2.18      | 1.00                                     | 1.18     | 0  | 0         | 0           | 0          | 0.50     | 0               | 0              | 0           | 0         | 0.00                    |
|   | FY19 EBU       | 1.61                      | 4.19      | 2.00                                     | 2.19     | 0  | 0         | 0           | 0          | 1.50     | 0               | 0              | 0           | 0         | 0.00                    |
| b2. FY20 EBU AFTER LAND USE CHANGE (CONSTRUCT NEW HOUSE OR OTHER BUILDING)  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
| 2003-01/46  | 300 570 03     | 1.00                      | 2.01      | 1.00                                     | 1.01     | 1  | 1         | 1           | 0          | 1.00     | 0               | 0              | 0           | 0         | 0.00                    |
|   | VTTR5100-05/77 | 1.05                      | 2.01      | 1.00                                     | 1.01     | 1  | 1         | 1           | 0          | 1.00     | 0               | 0              | 0           | 0         | 0.00                    |
|   | VTTR5100-05/76 | 1.06                      | 2.18      | 1.00                                     | 1.18     | 1  | 1         | 1           | 0          | 1.00     | 0               | 0              | 0           | 0         | 0.00                    |
|   | FY20 EBU       | 3.11                      | 4.19      | 2.00                                     | 2.19     | 3  | 3         | 3           | 0          | 3.00     | 0               | 0              | 0           | 0         | 0.00                    |
| c. FY20 TOTAL NET EBU CHANGE RE: CHANGED LAND USE STATUS PARCELS  |                |                           |           |  |          |  |           |             |            |          |                 |                |             |           |                         |
|   |                | 1.50                      | 0.00      | 0.00                                     | 0.00     | -3   | 3         | 3           | 0          | 1.50     | 0               | 0              | 0           | 0         | 0.00                    |

NOTE: THIS SECTION CHANGE: ASSESSOR ELIMINATED APNs ON OUTLOTS

NOTE: THIS SECTION CHANGE: BUILDING PERMITS ISSUED

EXHIBIT G  
TABLE FY20-2

FY20 EBU CALCULATIONS FOR NEW PARCELS  
CREATED BY THE SUBDIVISION OR RECONFIGURATION OF OLD PARCELS  
AND FOR CHANGED LAND USE STATUS PARCELS

| ASSESSMENT REFERENCE NUMBER  | APN         | DEBRIS FIRE RISK EBU DATA   |              |               |           | TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA |             |            |          |         |                 |             |           |                         |       |          |
|--|-------------|-----------------------------|--------------|---------------|-----------|--|-------------|------------|----------|---------|-----------------|-------------|-----------|-------------------------|-------|----------|
|  |             | VACANT /PARTIALLY DEVELOPED |              | CALC          |           | RESIDENTIAL                                |             |            |          |         | NON-RESIDENTIAL |             |           |                         |       | CALC EBU |
|  |             | VAC ACRES                   | ADJUST ACRES | NET VAC ACRES | VAC ACRES | DEVELOP LOT                                | BLDG PERMIT | SFR 2 FLRS | CALC EDU | VAC LOT | 1 FOR (# BLDG)  | 2 TO 4 FLRS | BLDG SIZE | BLDG SIZE HAZARD FACTOR |       |          |
| <b>III. FY20 EBU CALCULATIONS RE: APN PREVIOUSLY DESIGNATED AS U. S. A. INDIAN TRUST LAND NOT TAXABLE IN FY19, NOW TAXABLE SUBJECT TO FIRE ASSESSMENT LEVY IN FY20 (OR FROM TAXABLE TO NON-TAXABLE)</b><br><b>a. OLD EBU FY19 - FOR APNS DESIGNATED U. S. A. INDIAN TRUST LAND AND NOT SUBJECT TO FIRE ASSESSMENT IN FY19 (OR FROM TAXABLE TO NON-TAXABLE)</b> |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
| 4  | 300 032 32  | 1.70                        | 34.04        | 0.00          | 34.04     | 1.70                                       | 0.00        | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| 3A   | 300 210 23  | 1.25                        | 5.96         | 1.00          | 4.96      | 0.25                                       | 0           | 1          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| 111A   | 300 380 19  | 0.95                        | 19.07        | 0.00          | 19.07     | 0.95                                       | 0           | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| 110A   | 300 380 20  | 1.18                        | 4.68         | 1.00          | 3.68      | 0.18                                       | 0           | 1          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
|  | FY19 EBU    | 5.08                        | 63.75        | 2.00          | 61.75     | 3.08                                       |             | 2          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| <b>i. EBU FY20 - FOR APNS PREVIOUSLY DESIGNATED U. S. A. INDIAN TRUST LAND, NOW TAXABLE PROPERTY AND SUBJECT TO FIRE ASSESSMENT IN FY20 (OR FROM TAXABLE TO NON-TAXABLE)</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
| 4  | 300 032 32T | 0.00                        | 34.04        | 0.00          | 34.04     | 0.00                                       | 0           | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| 3A   | 300 210 23T | 0.00                        | 5.96         | 0.00          | 5.96      | 0.00                                       | 0           | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| 111A   | 300 380 19T | 0.00                        | 19.07        | 0.00          | 19.07     | 0.00                                       | 0           | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| 110A   | 300 380 20T | 0.00                        | 4.68         | 0.00          | 4.68      | 0.00                                       | 0           | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
|  | FY20 EBU    | 0.00                        | 4.68         | 0.00          | 4.68      | 0.00                                       | 0           | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| <b>ii. NET FY20 EBU CHANGE</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | -5.08                       | -59.07       | 2.68          | -61.75    | -3.08                                      |             | -2         | 0        | 0       | 0               | 0           | 0         | 0                       | -2.00 | 0.00     |
| <b>b. FY20 TOTAL NET EBU CHANGE RE: APNS REVERTED FROM U. S. A. INDIAN TRUST LAND IN FY19 TO TAXABLE PROPERTY STATUS IN FY20 AND SUBJECT TO FIRE ASSESSMENT IN FY20 (OR FROM TAXABLE TO NON-TAXABLE)</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | -5.08                       | -59.07       | 2.68          | -61.75    | -3.08                                      |             | -2         | 0        | 0       | 0               | 0           | 0         | 0                       | -2.00 | 0.00     |
| <b>IV. FY20 EBU CALCULATIONS RE: APN DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA PER ANNEXATION TO CVD 2010-01 EFF. FY20</b><br><b>a. OLD EBU FY19 - FOR APNS TO BE DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA BEGINNING IN FY20</b><br>NONE IN FY20  |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  | FY19 EBU    | 0.00                        | 0.00         | 0.00          | 0.00      | 0.00                                       |             | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| <b>i. EBU FY20 - APNS TO BE DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA BEGINNING IN FY20</b><br>NONE IN FY20  |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  | FY20 EBU    | 0.00                        | 0.00         | 0.00          | 0.00      | 0.00                                       |             | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| <b>ii. NET FY20 EBU CHANGE</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | 0.00                        | 0.00         | 0.00          | 0.00      | 0.00                                       |             | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| <b>b. FY20 TOTAL NET EBU CHANGE RE: APN TO BE DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA BEGINNING FY20</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | 0.00                        | 0.00         | 0.00          | 0.00      | 0.00                                       |             | 0          | 0        | 0       | 0               | 0           | 0         | 0                       | 0.00  | 0.00     |
| <b>FY20 EBU CHANGES DETAILS</b>  |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | -3.58                       | -59.07       | 2.68          | -61.75    | -3.08                                      |             | -3.00      | 1.00     | 3.00    | 0.00            | 0.00        | 0.00      | 0.00                    | 0.00  | 0.00     |
| <b>FY20 TOTAL EBU CHANGE</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | 348.26                      |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
| <b>FY19 TOTAL ASSESSABLE EBU</b>   |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | 344.68                      |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
| <b>CHECK TOTAL FROM EXHIBIT G, TABLE FY20-1</b>  |             |                             |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |
|  |             | 344.68                      |              |               |           |  |             |            |          |         |                 |             |           |                         |       |          |

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**EXHIBIT H**

**SUMMARY**  
**FY20 USES AND SOURCES OF FUNDS**  
**CDF WINTER STAFFING OF FRIANT STATION**  
**AND**  
**SUMMARY OF FY20 FIRE ASSESSMENT**  
**LEVY CALCULATIONS**



**EXHIBIT H**  
**SUMMARY**  
**FY20 USES AND SOURCES OF FUNDS**  
**WINTER STAFFING OF FRIANT FIRE STATION**

**Uses of Funds**

|  |                 |
|--|-----------------|
| Total Estimated Operating Budget (see Appendix B; for 7 months operations) | \$930,928       |
| FY20 Administrator's Report Preparation Estimated Cost                     | <u>\$ 6,900</u> |
| Estimated Total FY20 Uses of Funds   | \$937,828       |

**Sources of Funds**

|  |                  |
|--|------------------|
| 1. Estimated FY20 Table Mountain Casino Winter Service Operations Share<br>(60.0% of Operations Cost; Fee 43.92% FY20 Total Uses of Funds) | \$411,883        |
| 2. Estimated FY20 Fire Assessment Levy Revenue (10.69% FY20 Uses Funds)  | <u>\$100,238</u> |
| 3. Subtotal FY20 Fire Assessment Levy & Est. Table Mountain Fee (54.61%)   | \$512,121        |
| 4. Net FY20 Fire District Share of Estimated Winter Staffing Cost<br>(45.39% of Total FY20 Est. Uses of Funds)                             | \$ 425,707       |

**SUMMARY OF FY20 FIRE ASSESSMENT LEVY CALCULATIONS:**

FY20 Fire Assessment Levy can be no greater than \$162,659.00, which is 1/3 of the \$460,127.00 FY20 Gann Adjusted Phase 1 Fire Service Cost for providing Friant Fire Station Winter Staffing plus assessment administration (See Exhibit B)

|   |                      |
|---|----------------------|
| A. Maximum Authorized Assessment Levy Amount                                  | \$162,659.00         |
| B. Less: FY19 Est. Assessment Surplus   | \$ 0.00              |
| C. Estimated Net Assessment Revenue Needed FY20                               | (\$162,659.00)       |
| D. FY20 Assessment Levy Share of 5 Parcels<br>With No APNs beginning in FY16  | \$ 558.38            |
| FY20 Assessment Levy Share of 14 Parcels<br>With No APNs beginning in FY17    | \$ 1,163.28          |
| E. FY20 Assessment Levy Billed to Tax Roll                                    | <u>\$ 98,517.87</u>  |
| F. Subtotal Estimated Assessment Surplus (Shortfall)                          | (\$ 62,419.47)       |
| G. Less Estimated Williamson Act Parcels Refund                               | (\$1,058.56)         |
| H. Estimated Total FY20 Assessment Rev. (Shortfall)                           | (\$ 63,478.03)       |
| I. Estimated Net FY20 Assessment Levy Revenue                                 |                      |
| i. FY20 Assessment Levy Billed to Tax Roll                                    | \$ 98,517.87         |
| ii. FY20 Assessment Levy Share of 5 Parcels<br>With No APNs beginning in FY16 | \$ 558.38            |
| FY20 Assessment Levy Share of 14 Parcels<br>With No APNs beginning in FY17    | \$ 1,163.28          |
| iii. Estimated Williamson Act Parcels Refund                                  | <u>(\$ 1,058.56)</u> |
| iv. Net FY20 Assessment Levy Revenue  | \$ 99,180.97         |
| (See FY20 Administrator's Report page 11)                                     |                      |

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX A**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**PROPOSED MILLERTON NEW TOWN FIRE STATION**  
**ESTIMATED ANNUAL OPERATIONS BUDGET**  
**FISCAL YEAR 2020-2021**

**EXHIBIT C**

**Fresno County Fire Protection District and Table Mountain Casino Agreement  
Fiscal Detail Sheet**

FY20/21 Estimated Operating Budget for July 1, 2020 thru June 30, 2021 (12 Months / 13 work periods)  
2 Person Staffing-2 FC, 2 FAE, 2 FFI

| CLASSIFICATION   | NUMBER | SALARY   | MONTHS | SUB-TOTAL | BENEFITS<br>67.01% | TOTAL COST<br>FY 19/20 | Table Mountain<br>Cost Share | FCFPD<br>Cost Share |
|--|--------|----------|--------|-----------|--------------------|------------------------|------------------------------|---------------------|
| <b>Salaries</b>  |        |          |        |           |                    |                        |                              |                     |
| Fire Captain (FC)  | 2      | \$5,720  | 12     | \$137,280 | \$91,991           | \$229,271              | \$114,636                    | \$114,636           |
| FAE upgrade to FC  | 1      | \$622    | 12     | \$7,464   | \$5,002            | \$12,466               | \$0                          | \$12,466            |
| Fire Apparatus Engineer (FAE)  | 2      | \$5,098  | 12     | \$122,352 | \$81,988           | \$204,340              | \$204,340                    | \$0                 |
| Fire Fighter II  | 2      | \$4,596  | 12     | \$110,304 | \$73,915           | \$184,219              | \$92,109                     | \$92,109            |
| <b>Extended Duty Week Compensation</b>   |        |          |        |           | 44.02%             |                        |                              |                     |
| Fire Captain   | 2      | \$3,155  | 13     | \$82,030  | \$36,110           | \$118,140              | \$59,070                     | \$59,070            |
| FAE upgrade to FC  | 1      | \$338    | 13     | \$4,394   | \$1,934            | \$6,328                | \$0                          | \$6,328             |
| Fire Apparatus Engineer  | 2      | \$2,817  | 13     | \$73,242  | \$32,241           | \$105,483              | \$105,483                    | \$0                 |
| Fire Fighter II  | 2      | \$2,543  | 13     | \$66,118  | \$29,105           | \$95,223               | \$47,612                     | \$47,612            |
| <b>Overtime</b>  |        |          |        |           | 1.45%              |                        |                              |                     |
| Overtime   |        |          |        | \$59,000  | \$856              | \$59,856               | \$0                          | \$59,856            |
| <b>Uniforms</b>  |        |          |        |           | 1.45%              |                        |                              |                     |
| Uniforms (Perm)  | 6      | \$177.50 | 12     | \$12,780  | \$185              | \$12,965               | \$7,409                      | \$5,557             |
| <b>Sub-Total Personnel Services</b>  |        |          |        |           |                    | <b>\$1,028,291</b>     | <b>\$630,658</b>             | <b>\$397,632</b>    |
| <b>Contract Administrative Fee</b>   |        |          |        | 11.96%    |                    | \$122,984              | \$75,427                     | \$47,557            |
| <b>TOTAL PERSONNEL SERVICES</b>  |        |          |        |           |                    | <b>\$1,151,274</b>     | <b>\$706,085</b>             | <b>\$445,189</b>    |
| <b>Operating</b>   |        |          |        |           |                    |                        |                              |                     |
| Operating Expenses (Fleet, Training, Utilities, Maintenance, Services, Supplies, etc.) |        |          |        |           |                    | \$444,602              | \$0                          | \$444,602           |
| <b>TOTAL PERSONNEL &amp; OPERATIONS</b>  |        |          |        |           |                    | <b>\$1,595,876</b>     | <b>\$706,085</b>             | <b>\$889,791</b>    |
| <b>GRAND TOTAL ESTIMATED COST FOR 2020/2021 FISCAL YEAR</b>                            |        |          |        |           |                    | <b>\$1,595,876</b>     | <b>\$706,085</b>             | <b>\$889,791</b>    |

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX B**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**ESTIMATED ANNUAL OPERATING BUDGET**  
**FRIANT WINTER PERIOD STAFFING**  
**FISCAL YEAR 2020-2021**

EXHIBIT C

**Fresno County Fire Protection District and Table Mountain Casino Agreement  
Fiscal Detail Sheet**

FY20/21 Estimated Operating Budget for July 1, 2020 thru June 30, 2021 (12 Months / 13 work periods)  
2 Person Staffing-2 FC, 2 FAE, 2 FFII

| CLASSIFICATION   | NUMBER | SALARY   | MONTHS | SUB-TOTAL     | BENEFITS<br>67.01% | TOTAL COST<br>FY 19/20 | Table Mountain<br>Cost Share | FCFPD<br>Cost Share |
|--|--------|----------|--------|---------------|--------------------|------------------------|------------------------------|---------------------|
| <b>Salaries</b>  |        |          |        |               |                    |                        |                              |                     |
| Fire Captain (FC)  | 2      | \$5,720  | 12     | \$137,280     | \$91,991           | \$229,271              | \$114,636                    | \$114,636           |
| FAE upgrade to FC  | 1      | \$622    | 12     | \$7,464       | \$5,002            | \$12,466               | \$0                          | \$12,466            |
| Fire Apparatus Engineer (FAE)  | 2      | \$5,098  | 12     | \$122,352     | \$81,988           | \$204,340              | \$204,340                    | \$0                 |
| Fire Fighter II  | 2      | \$4,596  | 12     | \$110,304     | \$73,915           | \$184,219              | \$92,109                     | \$92,109            |
| <b>Extended Duty Week Compensation</b>   |        |          |        |               |                    |                        |                              |                     |
|  |        |          |        |               | 44.02%             |                        |                              |                     |
| Fire Captain   | 2      | \$3,155  | 13     | \$82,030      | \$36,110           | \$118,140              | \$59,070                     | \$59,070            |
| FAE upgrade to FC  | 1      | \$338    | 13     | \$4,394       | \$1,934            | \$6,328                | \$0                          | \$6,328             |
| Fire Apparatus Engineer  | 2      | \$2,817  | 13     | \$73,242      | \$32,241           | \$105,483              | \$105,483                    | \$0                 |
| Fire Fighter II  | 2      | \$2,543  | 13     | \$66,118      | \$29,105           | \$95,223               | \$47,612                     | \$47,612            |
| <b>Overtime</b>  |        |          |        |               |                    |                        |                              |                     |
|  |        |          |        |               | 1.45%              |                        |                              |                     |
| Overtime   |        |          |        | \$59,000      | \$856              | \$59,856               | \$0                          | \$59,856            |
| <b>Uniforms</b>  |        |          |        |               |                    |                        |                              |                     |
|  |        |          |        |               | 1.45%              |                        |                              |                     |
| Uniforms (Perm)  | 6      | \$177.50 | 12     | \$12,780      | \$185              | \$12,965               | \$7,409                      | \$5,557             |
| <b>Sub-Total Personnel Services</b>  |        |          |        |               |                    | <b>\$1,028,291</b>     | <b>\$630,658</b>             | <b>\$397,632</b>    |
| <b>Contract Administrative Fee</b>   |        |          |        | <b>11.96%</b> |                    | \$122,984              | \$75,427                     | \$47,557            |
| <b>TOTAL PERSONNEL SERVICES</b>  |        |          |        |               |                    | <b>\$1,151,274</b>     | <b>\$706,085</b>             | <b>\$445,189</b>    |
| <b>Operating</b>   |        |          |        |               |                    |                        |                              |                     |
| Operating Expenses (Fleet, Training, Utilities, Maintenance, Services, Supplies, etc.) |        |          |        |               |                    | \$444,602              | \$0                          | \$444,602           |
| <b>TOTAL PERSONNEL &amp; OPERATIONS</b>  |        |          |        |               |                    | <b>\$1,595,876</b>     | <b>\$706,085</b>             | <b>\$889,791</b>    |
| <b>GRAND TOTAL ESTIMATED COST FOR 2020/2021 FISCAL YEAR</b>                            |        |          |        |               |                    | <b>\$1,595,876</b>     | <b>\$706,085</b>             | <b>\$889,791</b>    |

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT  
BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES  
MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX C**

**COPY OF CALIFORNIA DEPARTMENT OF FINANCE  
(OFFICE OF THE DIRECTOR) LETTER, DATED MAY 2020,  
RE: PRICE AND POPULATION INFORMATION FOR  
APPROPRIATION LIMIT CALCULATIONS  
FOR FISCAL YEAR 2020-2021  
(Received By Fresno County Fire Protection District)**



May 2020

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2020-21 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2020.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER  
Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2020-21 appropriation limit is:

Per Capita Personal Income

| Fiscal Year (FY) | Percentage change over prior year |
|------------------|-----------------------------------|
| 2020-21          | 3.73                              |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

**2020-21:**

Per Capita Cost of Living Change = 3.73 percent  
Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio:  $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21:  $1.0373 \times 1.0022 = 1.0396$



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

| County<br>City | Percent Change<br>2019-2020 | --- Population Minus Exclusions --- |           | Total<br>Population |
|----------------|-----------------------------|-------------------------------------|-----------|---------------------|
|                |                             | 1-1-19                              | 1-1-20    | 1-1-2020            |
| Fresno         |                             |                                     |           |                     |
| Clovis         | 2.20                        | 116,609                             | 119,175   | 119,175             |
| Coalinga       | 1.53                        | 12,459                              | 12,649    | 17,199              |
| Firebaugh      | 0.01                        | 7,980                               | 7,981     | 7,981               |
| Fowler         | 3.76                        | 6,220                               | 6,454     | 6,454               |
| Fresno         | 0.69                        | 541,645                             | 545,397   | 545,769             |
| Huron          | -0.04                       | 7,302                               | 7,299     | 7,299               |
| Kerman         | 1.16                        | 15,767                              | 15,950    | 15,950              |
| Kingsburg      | 2.65                        | 12,551                              | 12,883    | 12,883              |
| Mendota        | 1.92                        | 12,278                              | 12,514    | 12,514              |
| Orange Cove    | -0.04                       | 9,460                               | 9,456     | 9,456               |
| Parlier        | 1.48                        | 15,658                              | 15,890    | 15,890              |
| Reedley        | 0.17                        | 25,873                              | 25,917    | 25,917              |
| Sanger         | 0.67                        | 27,005                              | 27,185    | 27,185              |
| San Joaquin    | -0.05                       | 4,144                               | 4,142     | 4,142               |
| Selma          | 0.14                        | 24,402                              | 24,436    | 24,436              |
| Unincorporated | 0.10                        | 170,025                             | 170,188   | 171,108             |
| County Total   | 0.81                        | 1,009,378                           | 1,017,516 | 1,023,358           |

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

| County       | Percent Change | --- Population Minus Exclusions --- |           |
|--------------|----------------|-------------------------------------|-----------|
|              | 2019-20        | 1-1-19                              | 1-1-20    |
| Fresno       |                |                                     |           |
| Incorporated | 0.95           | 839,353                             | 847,328   |
| County Total | 0.81           | 1,009,378                           | 1,017,516 |
| Glenn        |                |                                     |           |
| Incorporated | 2.38           | 14,193                              | 14,531    |
| County Total | 2.51           | 28,598                              | 29,316    |
| Humboldt     |                |                                     |           |
| Incorporated | -0.63          | 63,465                              | 63,068    |
| County Total | -0.49          | 133,812                             | 133,150   |
| Imperial     |                |                                     |           |
| Incorporated | 0.26           | 145,790                             | 146,168   |
| County Total | 0.05           | 181,614                             | 181,697   |
| Inyo         |                |                                     |           |
| Incorporated | 0.16           | 3,815                               | 3,821     |
| County Total | 0.10           | 18,481                              | 18,500    |
| Kern         |                |                                     |           |
| Incorporated | 1.55           | 565,388                             | 574,165   |
| County Total | 1.27           | 880,624                             | 891,765   |
| Kings        |                |                                     |           |
| Incorporated | 0.88           | 106,923                             | 107,869   |
| County Total | 0.93           | 132,950                             | 134,187   |
| Lake         |                |                                     |           |
| Incorporated | -0.46          | 19,061                              | 18,974    |
| County Total | -0.31          | 64,177                              | 63,980    |
| Lassen       |                |                                     |           |
| Incorporated | 1.22           | 7,979                               | 8,076     |
| County Total | 1.19           | 21,776                              | 22,036    |

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX D**

**ADMINISTRATOR'S ANNUAL REPORT PREPARATION**  
**REQUIREMENTS AND PROCEDURES FOR CALCULATION**  
**OF ADJUSTED MAXIMUM ANNUAL OPERATIONS COSTS**  
**AND ADJUSTED MAXIMUM ANNUAL ASSESSMENT RATES**  
**FOR EACH FISCAL YEAR IN WHICH THE FIRE**  
**ASSESSMENT IS AUTHORIZED TO BE LEVIED**

**(Dated June 22, 2002)**

## APPENDIX D

### ADMINISTRATOR'S ANNUAL REPORT PREPARATION REQUIREMENTS AND PROCEDURES FOR CALCULATION OF ADJUSTED MAXIMUM ANNUAL OPERATIONS COSTS AND ADJUSTED MAXIMUM ANNUAL ASSESSMENT RATES FOR EACH FISCAL YEAR IN WHICH THE FIRE ASSESSMENT IS AUTHORIZED TO BE LEVIED

The requirements for preparation of the annual Fire Assessment Administrator's Report (the "Annual Report") in every year in which the Fresno County Fire Protection District (the "Fire District") is authorized to levy the Benefit Assessment For Fire Suppression Services Millerton New Town & Surrounding Areas (the "Fire Assessment") and the procedures for calculation of the maximum fire service costs that can be funded in any year by the Fire Assessment and the maximum assessment rates that can be used in any year to pay fund the cost of fire suppression services are described in the Engineer's Report on the Fire Assessment, as approved on July 19, 2000, by Fire District Board of Director's Resolution No. 00-15. The pages in the Engineer's Report that contain the maximum cost and maximum assessment rate calculation procedures and the requirements for preparation of the Annual Report are reprinted below for reference in reviewing the Annual Report on the current fiscal year's levy of the Fire Assessment.

- D(1). Page II-15 from Engineer's Report Section II, containing the subsection entitled "Annual Adjustment to Base Year Costs and Maximum Assessment Rates is reprinted below and on the following page for reference:

#### **Annual Adjustment to Base Year Costs and Maximum Assessment Rates**

Pursuant to the stated purpose of the proposed Fire Assessment of providing a long-term source of funds to pay fire suppression service delivery annual costs, the Fire District is to have the authorization to annually increase the operating budgets for the Phase 1 Fire Service Plan and for the Long Term Fire Service Plan to cover unanticipated increases from year to year in those operational costs. Likewise, there will also be a similar need to adjust the Schedule of Maximum Annual Assessment Rates by the same factor applied to the operational budgets so that the authorized maximum assessment rates will support the adjusted cost of funding fire service delivery operations.

Therefore, it is the recommendation of this Engineer's Report that beginning with FY2002 as the second fiscal year in which the Fire Assessment is authorized to be levied and collected the Fire District will be authorized to adjust the FY2001 Base Year Cost of Full Operations total shown on Table II-1 and on Table II-2 as the item entitled "Phase 1 Fire Service Plan Base Year Cost (FY2001)," by multiplying each of those budget totals by the Fire District's Gann Limit Factor

that will be applicable to FY2002 and in each succeeding fiscal year through FY2030. The Gann Limit Adjusted Budget amount calculated for the next fiscal year in which the Fire Assessment is to be levied will become the new "Adjusted Base Year Cost" authorized for Fire Assessment Funding. In any future fiscal year, the actual budget proposed for funding through the Fire Assessment levy that year may be less than the Adjusted Base Year Cost for the next fiscal year, but it cannot be greater. The New Adjusted Base Year Cost will be placed on file each year in the office of the Fire District Board Clerk, along with the actual operational budget for that fiscal year. For each succeeding fiscal year in which the Fire Assessment is authorized to be levied, through and including FY2030 as the last fiscal year in which the Fire Assessment may be levied, the Gann Limit Factor will be used to adjust the previous fiscal year's Adjusted Base Year Cost to calculate the next fiscal year's Adjusted Base Year Cost.

It is also recommended by this Engineer's Report that the same Gann Limit Factor be applied to the Base Year Cost be used each year to adjust the Schedule of Maximum Assessment Rates. As with the annual budget adjustments described above, the Adjusted Schedule of Maximum Annual Assessment Rates calculated each year will become the new Schedule of Maximum Annual Assessment Rates for Fire Assessment. The actual Fire Assessment in that fiscal year can then be levied at rates equal to or less, but not greater, than the Maximum Annual Assessment Rates. The procedure for annually adjusting the assessment rate schedule and for determining the Maximum Assessment Rates for the various parcels within the Assessment Area in any fiscal year is described in greater detail in the following Engineer's Report Section III.

- D(2). Subsection IV.A, found on pages III-10 and III-11 in Engineer's Report Section III, are reprinted below for reference as to the authorized procedure for calculation of the Adjusted Schedule of Maximum Assessment Rates that used to calculate benefited parcel Fire Assessments in the current fiscal year:

IV. *Schedule of Maximum Annual Assessment Rates*

- A. The purpose of the proposed Fire Assessment is to provide a long-term source of funds to pay the ongoing operational and capital replacement costs for providing enhanced fire suppression services within the Assessment Area, where "long term" is defined herein as 30 fiscal years commencing with FY2001 and running through FY2030. As stated in the preceding Section II, it is the finding of this Engineer's Report that the proposed Maximum Annual Assessment amount that can be levied on parcels within the Assessment Area be based on the Assessment Area's special benefit share of the ongoing operational costs of the Long Term Fire Service Plan.

In accordance with that finding, the Assessment Area Special Benefit Share of Base Year Cost for FY2001 has been estimated and is shown in Table II-1 in Engineer's Report Section II. The Base Year Cost is the estimated total cost to operate the New Town Fire Station pursuant to the Long Term Fire Service Plan, in the first fiscal year of station full service operations. Also as stated in Section II, it is the recommendation of this Engineer's Report that the Base Year Total Operating Budget for full service operations of the New Town Fire Station be increased at the beginning of each successive fiscal year by multiplying the previous fiscal year's total budget by the Fire District's Gann Limit Factor, beginning with FY2002 and continuing through FY2030. Therefore, based on those stated Engineer's Report Findings and Recommendations, the Schedule of Maximum Annual Assessment Rates is to be calculated using the following estimated maximum annual operations costs:

1. The Schedule of Maximum Annual Assessment Rates ("Schedule of Max. Rates") applicable in FY2001 is to be calculated to fund the \$660,937.00 Assessment Area Special Benefit Share of Base Year Cost shown on Table II-1 (the "Base Year Beneficial Cost");
2. The Schedule of Max. Rates for FY2001 is to be adjusted for each succeeding fiscal year to set the new Schedule of Max. Rates, by multiplying the Schedule of Max. Rates for the preceding fiscal year by the Fire District's Gann Limit Factor applicable to the next succeeding fiscal year for which the new Schedule of Max. Rates is being calculated;
3. The new Schedule of Max. Rates so calculated for the next succeeding fiscal year will be the Schedule of Max. Rates used to calculate the Maximum Assessment Amount that can be levied in that next succeeding fiscal year; and
4. FY2002 will be the first fiscal year in which a new Schedule of Max. Rates will be calculated by multiplying the FY2001 Schedule of Maximum Rates by the Gann Limit Factor certified for Fire District use in FY2002.

D(3). Subsection V.B, found on pages III-16 and III-19 in Engineer's Report Section III, are reprinted below for reference as to the scope of information required to be provided in the current and all future Annual Reports on the Fire Assessment:

- B. Procedure for calculation of parcel assessments in any future fiscal year.
1. On or before June 1 of every year in which the Fire Assessment is authorized to be levied by the Fire District including June 1, 2001, for Fiscal Year 2001 as the first fiscal year in which the Fire Assessment is proposed to be levied and collected, the Fire District's Fire Chief or his designee, acting as the Fire Assessment Administrator, shall prepare a Fire Assessment Administrator's Report (the "Annual Report") containing all of the following information:
    - a. The Annual Report shall contain a summary of the current fiscal year's operations status and fiscal data, including:
      - i. Maximum Annual Operations Cost as calculated pursuant to the procedure described in Section II of this Engineer's Report in the subparagraph entitled "Annual Adjustment to Base Year Cost and Maximum Assessment Rates;"
      - ii. The actual operations budget used to prepare the Fire Assessment levy for the current fiscal year, if different from the Maximum Annual Operations Cost;
      - iii. The Schedule of Maximum Fire Assessment Rates for the current fiscal year, as prepared pursuant to the procedure described in subparagraph IV.A of this Section III;
      - iv. The Assessment Rate per EBU used to calculate the current fiscal year's parcel assessments, if different from the current year's Maximum Assessment Rate per EBU; and
      - v. The Assessment Roll for the current fiscal year.
    - b. For the next fiscal year's Fire Assessment levy, the Fire Assessment Administrator or the Assessment Engineer shall perform all of the following steps and include all of the following information in the Annual Report:
      - i. A summary of the planned operations for the next fiscal year including a description of significant operational changes from those of the current fiscal year and, if the Phase 1 Fire Service Plan is still in operation, an update of the construction plans for the New Town Fire Station and

of the estimated time line plan for transition to the Long Term Fire Service Plan.

- ii. The new Maximum Annual Operations Budget and new Schedule of Maximum Annual Assessment Rates including the new Maximum Rate per EBU, calculated pursuant to the procedures described in Subparagraph IV.A of this Engineer's Report.
- iii. The proposed operations budget for the next fiscal year, if different from the new Maximum Annual Operations Budget.
- iv. A description of the land use or development status changes to Assessment Area parcel APN's and of how those changes affect the parcel EBU allocations used to calculate the current fiscal year's Assessment Roll. Using the revised parcel EBU data, prepare an update of the Parcel Benefit Unit Allocation Table in a format similar to that used to prepare the attached Table D-1.
- v. Provide an estimate of Fire District revenue sources available for funding a portion of the next fiscal year's operations cost and identify the portion of those other resources that can be applied to reduce the Assessment Area's share of the next fiscal year's operations costs.
- vi. Calculate the Assessment Area's beneficial share of the current fiscal year's proposed operating budget, based on the cost/benefit allocations described in Engineer's Report Section II, as shown on Table III-1 for operations under the Long Term Fire Service Plan or as shown on Table III-2 for continuing Phase 1 Fire Service Plan operations.
- vii. Calculate the per-EBU assessment rate needed to fund the Assessment Area's apportioned share of the operations cost by dividing the allocated cost share by the EBU total as updated for the next fiscal year, and compare that calculated rate to the new Maximum Rate per EBU as calculated pursuant to the above item "ii." If the calculated assessment rate per EBU exceeds the new Maximum Rate, then use the new Maximum Rate to prepare the Assessment Roll for the next fiscal year, as described in the following



item “viii.” However, if the new Maximum Rate exceeds the calculated assessment rate, then use the lower calculated rate to prepare the Assessment Roll for levy of the next fiscal year’s Fire Assessment at less than the new Maximum Rate authorized for use in that next fiscal year. Whether the new Maximum Rate is used as the assessment rate or a calculated lower rate needed to fund actual costs for the next fiscal year (in either case, the “Assessment Rate”), the new Maximum Rate becomes the new Base Year Rate that will be adjusted by the Fire District’s Gann Limit Factor to calculate a new Maximum Rate for the next succeeding fiscal year.

- viii. Prepare the Assessment Roll for the next fiscal year as follows:
- (a) Using parcel data from the secured Assessor’s Roll being prepared for the next fiscal year’s property tax levy, update the Assessment Roll for the current fiscal year to delete APN’s no longer on the Assessor’s Roll and to add APN’s for parcels created by any land divisions recorded during the prior calendar year. Also add all new parcel owner names as shown on the Assessor’s Roll, if needed for placing the new fiscal year’s assessment levy on the property tax roll.
  - (b) Using data from the updated Parcel Benefit Unit Allocation Table (updated Table D-1), that will also incorporate acreage and parcel development status information for new APN’s and for existing APN’s that have had building permits issued between March 1, of the previous calendar year and March 1, of the current calendar year, update the current fiscal year’s Assessment Roll to incorporate parcel EBU data applicable to the calculation of parcel assessments for the next fiscal year.
  - (c) Using the Assessment Rate per EBU calculated pursuant to the preceding item “vii,” calculate each parcel’s assessment for the next fiscal year as the product of the parcel’s EBU total share on the Assessment Roll multiplied by the next fiscal year’s

Assessment Rate per EBU.

- (d) Compare the total assessment amount shown on the new Assessment Roll to the Fire Assessment Revenue needed, to determine whether there will be a Fire Assessment revenue shortfall for the next fiscal year that will need to be funded from another Fire District revenue source.
- (e) File the report for Fire District Board approval and submit the parcel assessments to the Fresno County Auditor-Controller for placing on the tax bills for the new fiscal year. Fire District Board approval shall include, but not necessarily be limited to approval of the Maximum Annual Operations Budget and new Schedule of Maximum Annual Assessment Rates, with each having been adjusted by the Fire District's Gann Limit Factor approved for the next fiscal year, the assessment updated Exhibit D with parcel EDU data adjusted to conform with existing APN development status effective March 1 preceding the July 1 start of the next fiscal year, and the levy of parcel Fire Assessments for the next fiscal year in the amounts as shown on the Assessment Roll for the next fiscal year.

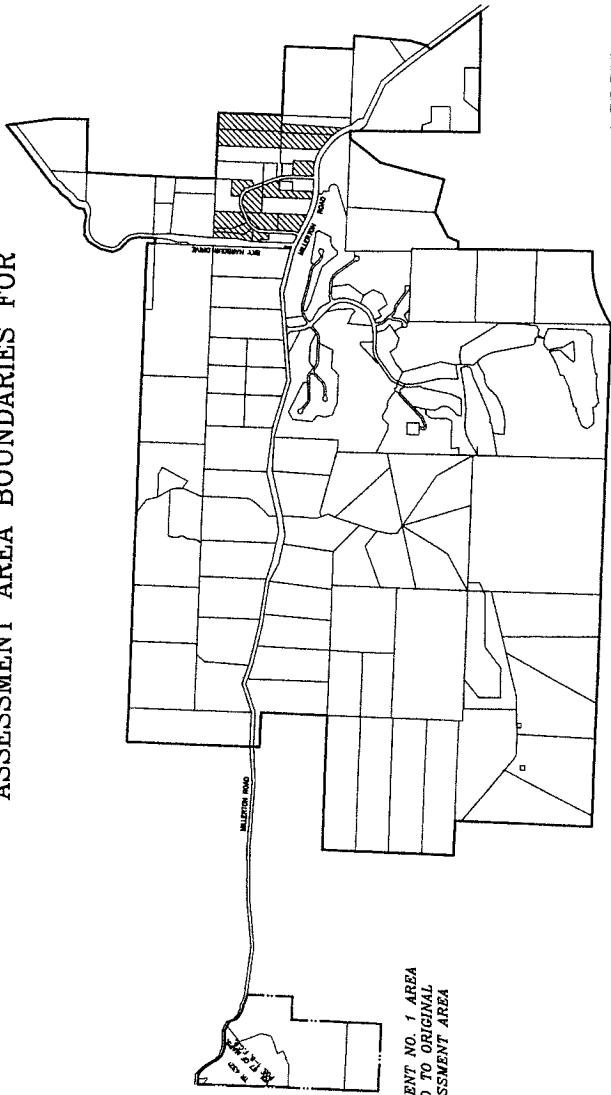
**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX E**

**AMENDMENT NO. 1 TO SKETCH MAP OF**  
**ASSESSMENT AREA BOUNDARIES**  
**(Dated September 10, 2003)**

# EXHIBIT A AMENDMENT NO. 1 TO SKETCH MAP OF ASSESSMENT AREA BOUNDARIES FOR



AMENDMENT NO. 1 AREA  
ADDED TO ORIGINAL  
ASSESSMENT AREA

## ORIGINAL ASSESSMENT AREA

### LEGEND

- STUDY BOUNDARY SHOWN WITH AREA OF DESCRIBED BELOW
- BOUNDARY OF VESTING TENTATIVE TRACT MAP NO. 4321
- FIRE ASSESSMENT COVENANT AREA ANNEXED TO ASSESSMENT AREA BOUNDARY PER AMENDMENT NO. 1 TO SKETCH MAP OF ASSESSMENT AREA BOUNDARIES
- INDICATES U.S.A. INDIAN TRUST LANDS NOT A PART OF THE ASSESSMENT AREA. THESE PARCELS ARE NOT BENEFITTED BY THE ASSESSMENT AREA. THESE PARCELS ARE NOT ASSESSED ON THIS MAP FOR CONSEQUENCE AND THEY ARE SHOWN AS THE FOLLOWING FIFTEEN (15) FRESNO COUNTY ASSESSOR'S PARCEL NUMBERS: 300-210-01T, 300-210-03T, 300-210-05T, 300-210-08T, 300-210-11T, 300-210-14T, 300-220-02T, 300-220-04T, 300-220-09T, 300-220-10T, 300-220-12T, 300-220-18T, 300-220-19T, 300-220-21T, AND 300-220-22T.

### NOTES:

1. THE EXHIBIT A SKETCH MAP OF ORIGINAL ASSESSMENT AREA BOUNDARIES IS BASED ON THE MAP ENTITLED "FIGURE 11: INFRASTRUCTURE PLAN PROPERTIES (STUDY BOUNDARY ONLY)", SHOWN ON PAGE 60 OF THE ORIGINAL SPECIFIC PLAN REVISED APRIL 1999. AS SAID FIGURE 11 IS BASED ON THE ORIGINAL SPECIFIC PLAN REVISED APRIL 1999. THE MILLERTON SPECIFIC DEVELOPMENT SERVICES DEPT., 3/12/99.
2. PROPERTIES WITHIN ORIGINAL ASSESSMENT AREA BOUNDARIES ARE LOCATED IN PORTIONS OF SECTIONS 1, 2, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN.
3. THE BOUNDARIES OF THE AREA SHOWN ON THIS SKETCH MAP AS "AMENDMENT NO. 1 AREA" IN PORTION OF SECTION 10, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN, AND MORE PARTICULARLY DESCRIBED AS THE BOUNDARIES OF THE AREA TO THAT CERTAIN COVENANT (VESTING TENTATIVE TRACT MAP NO. 4321) FOR FIRE PROTECTION FACILITIES MAINTENANCE RECORDED JULY 30, 2002, AS DOCUMENT NO. 2002-0126179, OFFICIAL RECORDS OF FRESNO COUNTY.

**EXHIBIT A  
AMENDMENT NO. 1  
TO SKETCH MAP OF  
ASSESSMENT AREA BOUNDARIES FOR  
FRESNO COUNTY FIRE PROTECTION DISTRICT  
PROPOSED MILLERTON NEW TOWN AND SURROUNDING AREA  
ENHANCED FIRE SUPPRESSION SERVICES ASSESSMENT  
-ANNEXING PROPERTIES TO ASSESSMENT AREA PER COVENANT  
(VESTING TENTATIVE TRACT MAP NO. 4321)-  
County of Fresno, State of California**

SHEET 1 OF 1 SHEETS

NORTH  
SCALE 1" = 1500'



|   |                              |
|---|------------------------------|
| <b>WILSON &amp;<br/>ASSOCIATES</b>  |                              |
| 4221 W. SIERRA MARIE, SUITE 201<br>FRESNO, CALIFORNIA 93722<br>(509) 273-3445 |                              |
| DR. BY: <b>AW</b>   | DATE: <b>09-10-03</b>        |
| PROJECT: <b>6302</b>  | REVISION: <b>02</b>          |
| FILE: <b>6302SKEX</b>   | APPROVED: <i>[Signature]</i> |

### REVISIONS

1. 3/13/03: ADDED NEW APN'S WITHIN ASSESSMENT AREA BOUNDARIES FOR THE AMENDMENT NO. 1 TO SKETCH MAP BOUNDARIES FROM 3/02/00 MAP.
2. 9/10/03: AMENDMENT NO. 1 AREA AND RELATED NOTES ADDED



*Edward J. Wilson*

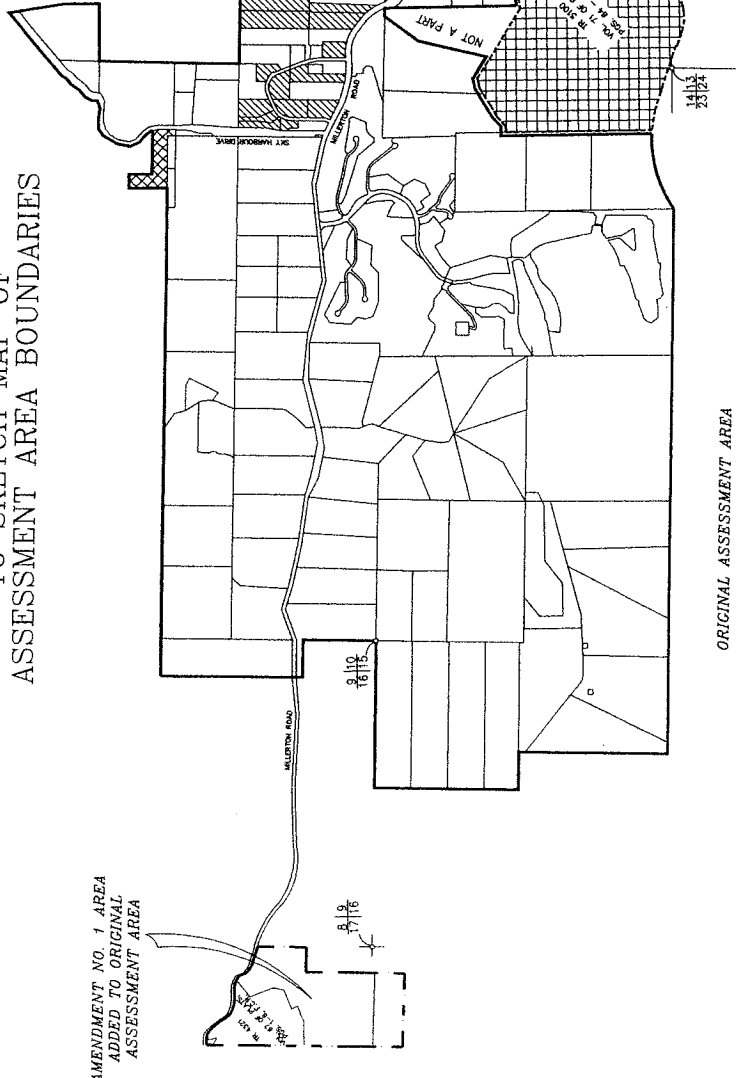
**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX F**

**AMENDMENT NO. 2 TO SKETCH MAP OF**  
**ASSESSMENT AREA BOUNDARIES**  
**(Dated June 6, 2005)**

# EXHIBIT A AMENDMENT NO. 2 TO SKETCH MAP OF ASSESSMENT AREA BOUNDARIES



**LEGEND**

--- BOUNDARY OF VESTING TENTATIVE TRACT MAP NO. 5100 (CONCORDING WITH AREA OF STUDY BOUNDARY DESCRIBED IN ITEM 1 OF NOTES)

--- BOUNDARY OF VESTING TENTATIVE TRACT MAP NO. 4321

--- FIRE ASSESSMENT COVENANT AREA ANNEXED TO ASSESSMENT AREA BOUNDARY PER AMENDMENT NO. 1 TO SKETCH MAP OF ASSESSMENT AREA BOUNDARIES

▨ INDICATES U.S.A. INDIAN TRUST LANDS NOT A PART OF ORIGINAL ASSESSMENT AREA. THESE PARCELS ARE NOT BENEFITED BY THE MAP FOR CONVEYANCE ASSESSED. THEY ARE SHOWN ON THE MAP FOR CONVEYANCE ASSESSED AND IDENTIFIED AS THE FOLLOWING FIFTEEN (15) FRESCO COUNTY ASSESSOR'S PARCEL NUMBERS: 300-210-01T, 300-210-03T, 300-210-08T, 300-210-09T, 300-210-11T, 300-210-14T, 300-220-02T, 300-220-04T, 300-220-05T, 300-220-18T, 300-220-19T, 300-220-21T, AND 300-220-22T.

▩ INDICATES THE PORTION OF PARCEL 1 IN PM 7732 LOCATED OUTSIDE THE ORIGINAL ASSESSMENT AREA AND ADDED TO THE ORIGINAL ASSESSMENT AREA BOUNDARIES WHEN PARCEL MAP 7732 WAS RECORDED ON MARCH 25, 2004 IN BOOK 82 OF PARCEL MAPS AT PAGE 51. FRESCO COUNTY RECORDS (P.C.R.)

▧ INDICATES THE GENERAL LOCATION OF FRESCO COUNTY ASSESSOR'S PARCEL NUMBERS 300-380-21, 300-380-22, 300-380-23, AND 300-380-24 THAT ARE NOT WITHIN THE ORIGINAL ASSESSMENT AREA BOUNDARIES AND THAT ARE NOT ADDED TO THESE BOUNDARIES BY ANNEXATION NO. 2

◌ INDICATES AREA ADDED TO ORIGINAL ASSESSMENT AREA PER AMENDMENT NO. 2 TO SKETCH MAP OF ASSESSMENT AREA BOUNDARIES

◌ NOT A PART

- NOTES:**
1. THE EXHIBIT A SKETCH MAP OF ORIGINAL ASSESSMENT AREA BOUNDARIES IS BASED ON THE MAP ENTITLED "INFRASTRUCTURE PLAN FOR PROPERTIES (STUDY BOUNDARY ONLY)", SHOWN ON PAGE 60 OF THE REPORT ENTITLED "PROPOSED REVISION TO THE MILLERTON SPECIFIC PLAN APPENDIX A: WHITE FOX CREEK SUB-UNIT PLAN, COUNTY OF FRESCO PUBLIC WORKS & DEVELOPMENT SERVICES DEPT., 3/12/99."
  2. PROPERTIES WITHIN ORIGINAL ASSESSMENT AREA BOUNDARIES ARE LOCATED IN PORTIONS OF SECTIONS 1, 2, 9, 10, 15 AND 16, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT Diablo BASE AND MERIDIAN (MDB & M).
  3. THE BOUNDARIES OF THE AREA SHOWN ON THIS SKETCH MAP AS "AMENDMENT NO. 1 AREA" IN A PORTION OF SECTIONS 8 AND 17, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT Diablo BASE AND MERIDIAN (MDB & M) AND MORE PARTICULARLY DESCRIBED AS THE BOUNDARIES OF THE AREA SUBJECT TO THAT CERTAIN COVENANT (VESTING TENTATIVE TRACT MAP NO. 4321) FOR ANNEXATION TO THE ASSESSMENT AREA RECORDED JULY 30, 2002, AS DOCUMENT NO. 2002-0126179, OFFICIAL RECORDS OF FRESCO COUNTY.
  4. THE BOUNDARIES OF THE AREA SHOWN ON THIS SKETCH MAP AS "AMENDMENT NO. 2 AREA" ADDED TO ORIGINAL ASSESSMENT AREA INCLUDE LOTS AND PARCELS OF LAND LOCATED ON SECTIONS 13, 14 AND 24, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT Diablo BASE AND MERIDIAN (MDB & M) DESCRIBED AS THE BOUNDARIES OF THE AREA SUBJECT TO THAT CERTAIN COVENANT (VESTING TENTATIVE TRACT MAP NO. 5100) FOR ANNEXATION TO THE ASSESSMENT AREA RECORDED DECEMBER 29, 2004, AS DOCUMENT NO. 20040290275, OFFICIAL RECORDS OF FRESCO COUNTY.
  5. THE FOLLOWING FRESCO COUNTY ASSESSOR'S PARCELS HAVE BEEN CONVERTED TO U.S.A. INDIAN TRUST LANDS SINCE THE APPROVAL OF THE EXHIBIT A SKETCH MAP OF ORIGINAL ASSESSMENT AREA BOUNDARIES ("SKETCH MAP OF ORIGINAL ASSESSMENT AREA BOUNDARIES") RECORDED IN BOOK 82, RESOLUTION NO. 2000-15, A RESOLUTION OF THE FRESCO COUNTY FIRE PROTECTION DISTRICT, DISTRICT NO. 11, ON JULY 21, 2000, BEING A RESOLUTION FOR ENHANCED FIRE SUPPRESSION SERVICES WITH THE MILLERTON NEW TOWN AND SURROUNDING AREA (VESTING TENTATIVE TRACT MAP NO. 5100) RECORDED IN BOOK 82, RESOLUTION NO. 2000-15, A RESOLUTION OF THE FRESCO COUNTY FIRE PROTECTION DISTRICT, DISTRICT NO. 11, ON JULY 21, 2000, AS DOCUMENT NO. 2000-00069384, OFFICIAL RECORDS OF FRESCO COUNTY; 300-210-06T, 300-210-10ST, 300-210-21T, 300-210-22T, 300-220-04T, 300-220-23T
  6. ALL DATA SHOWN ON THIS MAP SHEET 1 OF 1 WAS COMPILED FROM RECORD DATA.



AMENDMENT NO. 2 AREA  
ADDED TO ORIGINAL  
ASSESSMENT AREA



BOUNDARY OF VESTING TENTATIVE TRACT MAP NO. 5100  
FIRE ASSESSMENT COVENANT AREA ANNEXED TO ASSESSMENT  
AREA BOUNDARIES PER AMENDMENT NO. 2 TO SKETCH MAP  
OF ASSESSMENT AREA BOUNDARIES

REFERENCES THE APPROXIMATE LOCATION FOR THE COMMON  
SECTION CORNER OF THE INDICATED SECTION NUMBERS IN  
TOWNSHIP 11 SOUTH, RANGE 21 EAST, M.D.B. & M.

8/9  
17/116

**REVISIONS**

1. 3/13/00: ADDED NEW APNS WITHIN ASSESSMENT AREA BOUNDARIES FOR REFERENCE. MODIFIED MAP REF. IN LEGEND TO REFLECT CHANGES TO BOUNDARIES FROM 3/03/00 MAP AND RELATED NOTES ADDED.
2. 9/10/03: AMENDMENT NO. 1 AREA BOUNDARIES FROM 3/03/00 MAP AND RELATED NOTES ADDED.
3. 4/26/05: AMENDMENT NO. 2 AND RELATED NOTES ADDED TO ASSESSMENT AREA BOUNDARIES IN 2004. NORTH-SOUTH BOUNDARY ADDED ALONG NORTHERN BOUNDARY OF PARCEL MAP 7732. (B) TERRITORY ADDED ALONG SOUTHERN BOUNDARY OF PARCEL MAP 7732 (VERMILION HILLS) IN 2005 AND (C) ADDED NEW TOWN LANDS WITHIN TABLE MOUNTAIN RANCHERA.

**WILSON & ASSOCIATES**  
REGISTERED PROFESSIONAL ENGINEERS  
7600 N. MIDWAY SUITE 202  
FRESCO, CALIFORNIA 93711  
(509) 436-6844

DATE: 8-06-05  
REVISION: 01  
PROJECT: 53026L  
APPROVED: [Signature]

EXHIBIT A  
AMENDMENT NO. 2  
TO SKETCH MAP OF  
ASSESSMENT AREA BOUNDARIES FOR  
PROPOSED MILLERTON NEW TOWN AND SURROUNDING AREA  
INFRASTRUCTURE PLAN FOR  
ENHANCED FIRE SUPPRESSION SERVICES ASSESSMENT  
--ANNEXING PROPERTIES TO ASSESSMENT AREA PER COVENANT  
(VESTING TENTATIVE TRACT MAP NO. 5100)--  
County of Fresno, State of California  
SHEET 1 OF 1 SHEETS

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX G**

**COPY OF RESOLUTION NO. 2005-06, FRESNO COUNTY FIRE**  
**PROTECTION DISTRICT BOARD OF DIRECTORS**  
**ENTITLED:**

**“A RESOLUTION OF THE FRESNO COUNTY FIRE**  
**PROTECTION DISTRICT (i) ORDERING ANNEXATION AND**  
**INCLUSION OF TRACT NO. 5100 IN THE MILLERTON NEW**  
**TOWN & SURROUNDING AREA FIRE SUPPRESSION**  
**BENEFIT ASSESSMENT AREA, AND (ii) DETERMINING,**  
**LEVYING AND IMPOSING A BENEFIT ASSESSMENT WITHIN**  
**TRACT NO. 5100 FOR PROVISION OF ENHANCED FIRE**  
**SUPPRESSION SERVICES THEREIN”**

**(FRESNO COUNTY RECORDER'S DOCUMENT NO. 2005-0191611,**  
**RECORDED AUGUST 18, 2005)**

**(On file with the Fire District as Appendix G of the Ninth Annual**  
**Administrator's Report)**

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX H**

**COPY OF RESOLUTION NO. 03-13, FRESNO COUNTY FIRE**  
**PROTECTION DISTRICT BOARD OF DIRECTORS**  
**ENTITLED:**

**“A RESOLUTION OF THE FRESNO COUNTY FIRE**  
**PROTECTION DISTRICT (i) ORDERING ANNEXATION AND**  
**INCLUSION OF TRACT NO. 4321 IN THE MILLERTON NEW**  
**TOWN & SURROUNDING AREA FIRE SUPPRESSION**  
**BENEFIT ASSESSMENT AREA, AND (ii) DETERMINING,**  
**LEVYING AND IMPOSING A BENEFIT ASSESSMENT WITHIN**  
**TRACT NO. 4321 FOR PROVISION OF ENHANCED FIRE**  
**SUPPRESSION SERVICES THEREIN”**

**(FRESNO COUNTY RECORDER'S DOCUMENT NO. 2003-0281628,**  
**RECORDED NOVEMBER 21, 2003)**

**(On file with the Fire District as Appendix H of the Ninth Annual**  
**Administrator's Report)**



**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX I**

**COPY OF RESOLUTION NO. 2000-15, FRESNO COUNTY FIRE**  
**PROTECTION DISTRICT BOARD OF DIRECTORS**

**ENTITLED:**

**“A RESOLUTION OF THE FRESNO COUNTY FIRE**  
**PROTECTION DISTRICT DETERMINING, LEVYING AND**  
**IMPOSING A BENEFIT ASSESSMENT FOR ENHANCED FIRE**  
**SUPPRESSION SERVICES WITHIN THE MILLERTON NEW**  
**TOWN & SURROUNDING AREAS OF THE DISTRICT”**

**(FRESNO COUNTY RECORDER'S DOCUMENT NO. 2000-0086384,**  
**RECORDED JULY 21, 2000)**

**(On file with the Fire District as Appendix I of the Ninth Annual**  
**Administrator's Report)**

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX J**

**COPY OF FINANCING, CAPITAL FUNDING AND PLAN  
IMPLEMENTATION AGREEMENT PROVIDING FIRE  
FACILITIES AND SERVICES TO 4870, 4934, 4976, 4968,  
CONDITIONAL USE PERMIT NO. 2905, AND SITE PLAN  
REVIEW APPLICATION NO. 6970 OF THE MILLERTON  
SPECIFIC PLAN AND FOR FUTURE MAINTENANCE OF  
SUCH FACILITIES AND FIRE SERVICE BY AND BETWEEN  
THE FRESNO COUNTY FIRE PROTECTION DISTRICT, A  
CALIFORNIA SPECIAL DISTRICT, AND JPJ,  
INCORPORATED, EFFECTIVE DATE APRIL 14, 2010  
(FRESNO COUNTY RECORDER'S DOCUMENT NO. 2010-0066707,  
RECORDED MAY 25, 2010)**

**(On file with the Fire District as Appendix J of the Tenth Annual  
Administrator's Report)**

**TWENTIETH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**FRESNO COUNTY FIRE PROTECTION DISTRICT**  
**BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES**  
**MILLERTON NEW TOWN & SURROUNDING AREA**

**APPENDIX K**

**COPY OF MAP OF PROPOSED BOUNDARIES OF**  
**COMMUNITY FACILITIES DISTRICT NO. 2010-01**  
**OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT**

# MAP OF PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-01 OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT

COUNTY OF FRESNO  
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE BOARD CLERK OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT, THIS 17 DAY OF May, 2010.

*Ma. Weigold*  
BOARD CLERK  
FRESNO COUNTY FIRE PROTECTION DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-01 OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT COUNTY OF FRESNO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 17th DAY OF May, 2010, BY ITS RESOLUTION NO. 2010-7

*Ma. Weigold*  
BOARD CLERK  
FRESNO COUNTY FIRE PROTECTION DISTRICT

FILED THIS 3rd DAY OF June, 2010, AT THE HOUR OF 2:00 P.M. IN BOOK 2010-01 OF THE OFFICE OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AND PARCELS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF FRESNO, STATE OF CALIFORNIA.

*Regina Rodriguez*  
COUNTY RECORDER  
COUNTY OF FRESNO

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE FRESNO COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE FRESNO COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

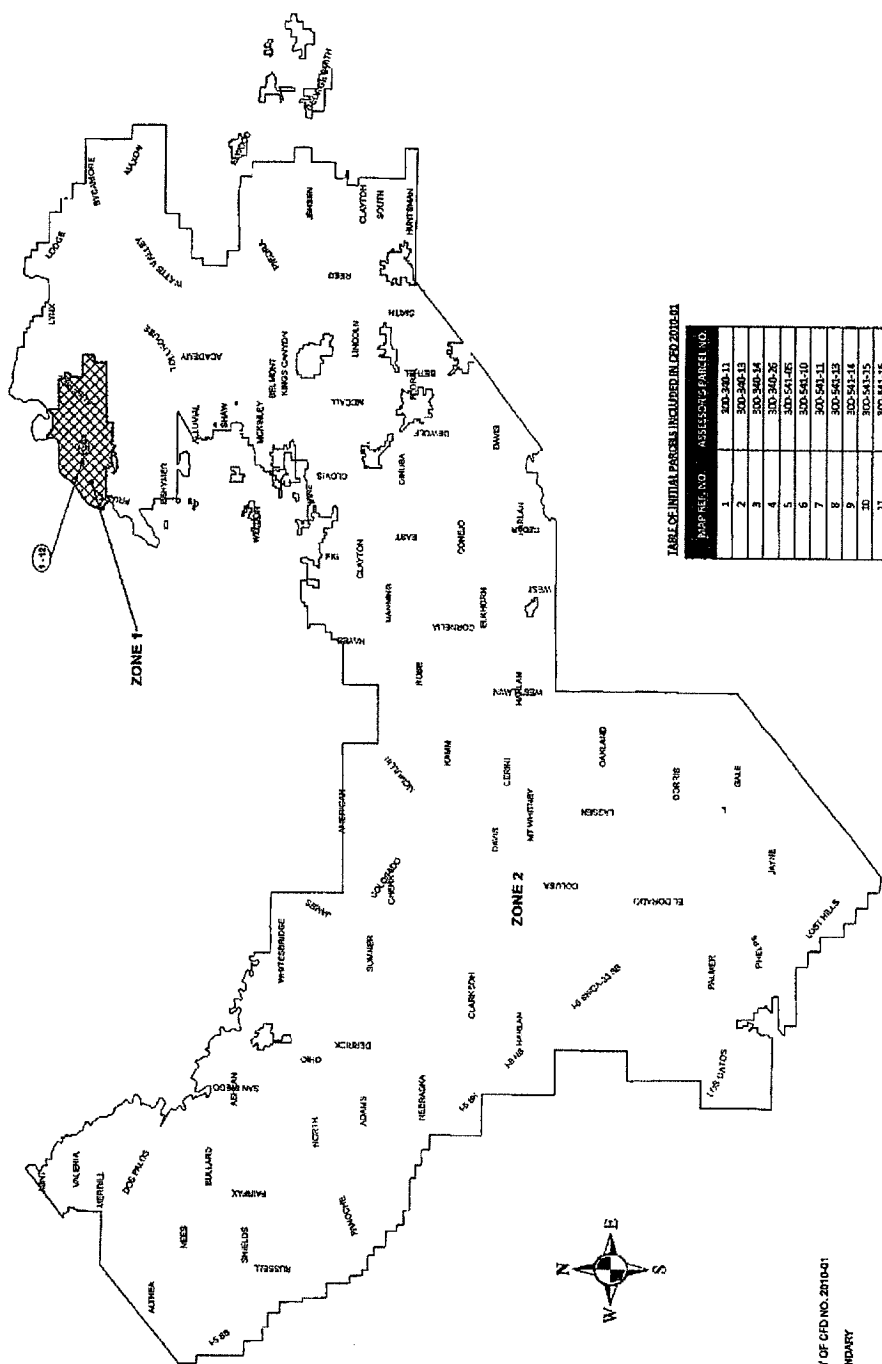
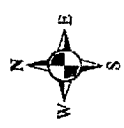


TABLE OF INITIAL PARCELS INCLUDED IN CFD 2010-01

| PARCEL NO. | ASSESSOR'S PARCEL NO. |
|------------|-----------------------|
| 1          | 300-540-13            |
| 2          | 300-540-13            |
| 3          | 300-540-34            |
| 4          | 300-540-26            |
| 5          | 300-541-05            |
| 6          | 300-545-10            |
| 7          | 300-545-11            |
| 8          | 300-545-13            |
| 9          | 300-541-14            |
| 10         | 300-541-15            |
| 11         | 300-541-15            |
| 12         | 300-541-17            |



- LEGEND**
- BOUNDARY OF CFD NO. 2010-01
  - ZONE BOUNDARY
  - ZONE 1
  - ZONE 2 / FUTURE ANNEXATION AREA OF ZONE 2
  - MAP REF. NO.



**MAP OF PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-01  
OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT**

COUNTY OF FRESNO  
STATE OF CALIFORNIA

TABLE OF INITIAL PARCELS INCLUDED IN CFD 2010-01

| MAP REF. NO. | ASSESSOR'S PARCEL NO. |
|--------------|-----------------------|
| 1            | 300-540-11            |
| 2            | 300-540-13            |
| 3            | 300-540-14            |
| 4            | 300-540-25            |
| 5            | 300-541-05            |
| 6            | 300-541-10            |
| 7            | 300-541-11            |
| 8            | 300-541-13            |
| 9            | 300-541-14            |
| 10           | 300-541-15            |
| 11           | 300-541-16            |
| 12           | 300-541-17            |

**▲ ZONE 1 PARCELS ALONG ZONE BOUNDARY**

| ASSESSOR'S PARCEL NUMBER |            |             |
|--------------------------|------------|-------------|
| 118-330-16               | 130-022-29 | 300-090-42  |
| 118-330-26               | 130-022-34 | 300-250-12  |
| 118-330-28               | 130-022-35 | 300-250-21  |
| 118-330-30               | 130-022-37 | 300-250-15  |
| 118-330-31               | 130-022-38 | 300-250-16  |
| 118-330-33               | 130-022-39 | 300-250-17  |
| 118-330-34               | 130-022-40 | 300-250-18  |
| 118-330-35               | 130-022-41 | 300-250-19  |
| 118-330-36               | 130-022-42 | 300-250-20  |
| 118-330-37               | 130-022-43 | 300-250-21  |
| 118-330-38               | 130-022-44 | 300-250-22  |
| 118-330-39               | 130-022-45 | 300-250-23  |
| 118-330-40               | 130-022-46 | 300-250-24  |
| 118-330-41               | 130-022-47 | 300-250-25  |
| 118-330-42               | 130-022-48 | 300-250-26  |
| 118-330-43               | 130-022-49 | 300-250-27  |
| 118-330-44               | 130-022-50 | 300-250-28  |
| 118-330-45               | 130-022-51 | 300-250-29  |
| 118-330-46               | 130-022-52 | 300-250-30  |
| 118-330-47               | 130-022-53 | 300-250-31  |
| 118-330-48               | 130-022-54 | 300-250-32  |
| 118-330-49               | 130-022-55 | 300-250-33  |
| 118-330-50               | 130-022-56 | 300-250-34  |
| 118-330-51               | 130-022-57 | 300-250-35  |
| 118-330-52               | 130-022-58 | 300-250-36  |
| 118-330-53               | 130-022-59 | 300-250-37  |
| 118-330-54               | 130-022-60 | 300-250-38  |
| 118-330-55               | 130-022-61 | 300-250-39  |
| 118-330-56               | 130-022-62 | 300-250-40  |
| 118-330-57               | 130-022-63 | 300-250-41  |
| 118-330-58               | 130-022-64 | 300-250-42  |
| 118-330-59               | 130-022-65 | 300-250-43  |
| 118-330-60               | 130-022-66 | 300-250-44  |
| 118-330-61               | 130-022-67 | 300-250-45  |
| 118-330-62               | 130-022-68 | 300-250-46  |
| 118-330-63               | 130-022-69 | 300-250-47  |
| 118-330-64               | 130-022-70 | 300-250-48  |
| 118-330-65               | 130-022-71 | 300-250-49  |
| 118-330-66               | 130-022-72 | 300-250-50  |
| 118-330-67               | 130-022-73 | 300-250-51  |
| 118-330-68               | 130-022-74 | 300-250-52  |
| 118-330-69               | 130-022-75 | 300-250-53  |
| 118-330-70               | 130-022-76 | 300-250-54  |
| 118-330-71               | 130-022-77 | 300-250-55  |
| 118-330-72               | 130-022-78 | 300-250-56  |
| 118-330-73               | 130-022-79 | 300-250-57  |
| 118-330-74               | 130-022-80 | 300-250-58  |
| 118-330-75               | 130-022-81 | 300-250-59  |
| 118-330-76               | 130-022-82 | 300-250-60  |
| 118-330-77               | 130-022-83 | 300-250-61  |
| 118-330-78               | 130-022-84 | 300-250-62  |
| 118-330-79               | 130-022-85 | 300-250-63  |
| 118-330-80               | 130-022-86 | 300-250-64  |
| 118-330-81               | 130-022-87 | 300-250-65  |
| 118-330-82               | 130-022-88 | 300-250-66  |
| 118-330-83               | 130-022-89 | 300-250-67  |
| 118-330-84               | 130-022-90 | 300-250-68  |
| 118-330-85               | 130-022-91 | 300-250-69  |
| 118-330-86               | 130-022-92 | 300-250-70  |
| 118-330-87               | 130-022-93 | 300-250-71  |
| 118-330-88               | 130-022-94 | 300-250-72  |
| 118-330-89               | 130-022-95 | 300-250-73  |
| 118-330-90               | 130-022-96 | 300-250-74  |
| 118-330-91               | 130-022-97 | 300-250-75  |
| 118-330-92               | 130-022-98 | 300-250-76  |
| 118-330-93               | 130-022-99 | 300-250-77  |
| 118-330-94               | 130-023-00 | 300-250-78  |
| 118-330-95               | 130-023-01 | 300-250-79  |
| 118-330-96               | 130-023-02 | 300-250-80  |
| 118-330-97               | 130-023-03 | 300-250-81  |
| 118-330-98               | 130-023-04 | 300-250-82  |
| 118-330-99               | 130-023-05 | 300-250-83  |
| 118-330-100              | 130-023-06 | 300-250-84  |
| 118-330-101              | 130-023-07 | 300-250-85  |
| 118-330-102              | 130-023-08 | 300-250-86  |
| 118-330-103              | 130-023-09 | 300-250-87  |
| 118-330-104              | 130-023-10 | 300-250-88  |
| 118-330-105              | 130-023-11 | 300-250-89  |
| 118-330-106              | 130-023-12 | 300-250-90  |
| 118-330-107              | 130-023-13 | 300-250-91  |
| 118-330-108              | 130-023-14 | 300-250-92  |
| 118-330-109              | 130-023-15 | 300-250-93  |
| 118-330-110              | 130-023-16 | 300-250-94  |
| 118-330-111              | 130-023-17 | 300-250-95  |
| 118-330-112              | 130-023-18 | 300-250-96  |
| 118-330-113              | 130-023-19 | 300-250-97  |
| 118-330-114              | 130-023-20 | 300-250-98  |
| 118-330-115              | 130-023-21 | 300-250-99  |
| 118-330-116              | 130-023-22 | 300-250-100 |

**LEGEND**

- BOUNDARY OF CFD NO. 2010-01
- ZONE 1 BOUNDARY
- ZONE 1 PARCELS ALONG ZONE BOUNDARY
- FUTURE ANNEXATION AREA OF ZONE 1
- MAP REF. NO.

