



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 01/11/24

To: Board Directors

Attn: John Arabian
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 Millerton New Town Assessment Report 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. Mr. Dejan Pavic of D-P Consulting has completed this report for the District for several Years.

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

Josh I. Chrisman, Administration Officer

01/11/2024

Date

TWENTY-THIRD 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 2023
(FRESNO COUNTY SPECIAL ASSESSMENT TAX CODE - 6962)

Mr. Dustin Hail
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
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(559) 355-6676

January 10, 2024



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

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ASSESSMENT LEVY**

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BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES
MILLERTON NEW TOWN & SURROUNDING AREA
FISCAL YEAR 2023**

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REPORT EXHIBITS

- EXHIBIT A** Calculation of Fiscal Year 2023 Gann Limit Factor Millerton New Town Fire Suppression Assessment

- EXHIBIT B** Maximum Annual Operating Budget Winter Time Staffing of Friant Station for Fiscal Year 2023 (FY23 Gann Adjusted Phase 1 Fire Service Cost)

- EXHIBIT C** Maximum Annual Operating Budget Full Service Operations Proposed Millerton New Town Fire Station for Fiscal Year 2023 (FY23 Gann Adjusted Full Service Cost)

- EXHIBIT D** Fiscal Year 2023 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates by Type of Use Category

DESCRIPTION

- EXHIBIT E Fire Assessment Roll FY23 - 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 2022 for Funding Friant Station Winter Service Staffing Costs
- EXHIBIT G FY23 EBU Calculations for New Parcels and for Changed Status Parcels:
- Table FY23-1: FY23 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 FY23-2: FY23 EBU Calculations for New Parcels Created by the Subdivision or Reconfiguration of Old Parcels and for Changed Land Use Status Parcels
- EXHIBIT H Summary FY23 Uses and Sources of Funds CDF Winter Staffing of Friant Station and Summary of FY23 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 2023-2024
- APPENDIX B Fresno County Fire Protection District Estimated Annual Operating Budget Friant Winter Period Staffing Fiscal Year 2023-2024
- APPENDIX C Copy of California Department of Finance (Office of the Director) Letter, Dated May 2023, Re: Price and Population Information for Appropriation Limit Calculations for Fiscal Year 2023-2024 (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

- 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 2023 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 2023-2024 (“FY23”), 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 FY23, the Fire Assessment is authorized to provide funding of 1/3 of the Gann Limit Adjusted Cost of Winter Service (1/3 of \$552,042.00 = \$184,014.00; 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 FY23 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 FY23 Budget for Winter Service is \$1,697,243 (7 months of operations under the Appendix B \$2,909,560 total budget for Friant Fire Station operations under the 2023 Table Mountain Rancheria Agreement). The Gann Limit Adjusted Winter Service Budget is \$552,042 (see Exhibit B). Therefore, the FY23 Assessment can provide funding for no more than 1/3 of \$552,042 or \$184,014 in estimated operating costs and \$11,138 of Fire Assessment Administration costs, for a maximum authorized FY23 Assessment Levy amount of \$195,152.00 (see Exhibit B).
6. The FY23 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 \$348.91 (see Exhibit D) and the FY23 total number of assessable EBU is 349.21 (see Exhibit E, Fire Assessment Roll FY23, column "Parcel EBU Total" on page 12 of 12 pages).
7. The total revenue needed from the FY23 Fire Assessment is \$195,152 (see Exhibit H, line A).
 - A. Estimated FY23 Fire Assessment Levy amount billed to the FY23 Property Tax Roll is \$119,777.49 (See Exhibit H, line E).
 - B. Estimated FY23 Fire Assessment Levy amount of the 5 parcels in VTTR 4321 (Outlots "A," "C," and "F) with no APNs beginning in FY16 is \$669.90 (See Exhibit H, line D).

Estimated FY23 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 \$1,395.64 (See Exhibit H, line D).
 - C. Therefore, there will be an estimated (\$73,308.97) shortfall in FY23 Assessment Levy Revenue available to fund the Fire Assessment Area's 1/3 share (\$195,152) of the estimated FY23 Winter Service Cost.
 - D. The FY23 Fire Assessment Levy revenue provided may be reduced to \$120,573.01 if the \$1,270.02 Williamson Act Parcel Assessment Reductions are requested by the owners of those eligible Williamson Act parcels (see page 11 of this FY23 Administrator's Report).
8. The Fire District's net share of the \$1,704,943 estimated total FY23 Winter Service Cost is projected to be \$594,852 (34.89%) (See Exhibit H, line 4). The \$1,110,091 (65.11%) balance of the FY23 total estimated cost is to be funded by the combined estimated revenue to be received from the FY23 Fire Assessment Levy (\$121,841) and from the FY23 Table Mountain Rancheria Fire Service Agreement Fee (\$988,250).
9. In FY22 the Fire District's Fire Assessment Fund received \$114,106.64 in revenue from the FY22 Fire Assessment levy and \$1,537.50 of interest earnings on the Fire Assessment Fund cash balance, producing a total of \$115,644.14 in FY22 Fire Assessment Fund revenues. After deducting the County Auditor's \$644.99 for billing and collecting the FY22 Fire Assessment, a net of ***\$114,999.15 was transferred on September 27, 2023***, 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 FY22 (June 30, 2023).

**TWENTY-THIRD 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 2023
(FRESNO COUNTY SPECIAL ASSESSMENT TAX CODE - 6962)**

Report Contents

This Twenty-third Annual Administrator's Report on Assessment Levy for Fiscal Year 2023 (the "FY23 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 FY23 Administrator's Report provides the information on the levy of the Benefit Assessment For Fire Suppression Services Millerton New Town & Surrounding Area Fiscal Year 2023 (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 FY23 Administrator's Report as the "FY23 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 2023 ("FY23") and all future fiscal years Administrator's Reports on the Fire Assessment are reprinted for reference in Appendix D, attached to this FY23 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 FY23 Administrator's Report also includes the FY23 Equivalent Benefit Units ("EBU") and the FY23 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 FY23 Fire Assessment Levy and shown on the FY23 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 FY23 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 FY23 assessment amounts for the Changed Status Parcels are also presented in this FY23 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 FY23 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 2023 Fire Assessment Levy

The requirements for preparation of the FY23 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 FY23 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 FY23 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 (FY22 Millerton Full Time Staffing) and the Phase 1 Fire Service Plan Base Year Cost (FY22 Winter Staffing Cost) by the Fire District's Gann Appropriations Limit Factor (the "Gann Limit Factor") for FY23 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 FY23 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 **FY23 Gann Limit Factor** for the Fire District is **1.0460**. The procedure for calculation of the FY23 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 FY23 Gann Limit Factor is attached hereto as Appendix C and incorporated herein.
2. The FY23 Gann Adjusted Full Service Cost of \$1,536,990 is shown on the Exhibit C table in the line entitled ASSESSMENT AREA SPECIAL BENEFIT SHARE OF FY23 ADJUSTED BASE YEAR COST (95%). This amount is the new ***FY23 Gann Adjusted Base Year Full Service Cost*** and is the maximum FY23 staffing cost for the planned Millerton New Town Fire Station that can be funded by the FY23 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 FY23. Accordingly, **the FY23 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 ***FY23 Gann Adjusted Base Year Full Service Cost*** is the base year cost of full service operations that will be used to calculate the FY23 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 2023 (FY23 Gann Adjusted Phase 1 Fire Service Cost),” attached hereto and incorporated herein, shows in the line entitled “FY23 GANN ADJUSTED PHASE 1 FIRE SERVICE COST” that \$552,042 is the maximum FY23 cost for winter staffing of the Friant Station that can be funded by the FY23 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 FY23 Fire Assessment Levy, and all future Fire Assessment Levies, is required to fund 100% (\$184,014) of that 1/3 beneficial cost share as shown on the line in Exhibit B entitled “Assessment Area Special Benefit Share of FY23 Phase 1 Adjusted Base Year Cost (1/3).” The estimated FY23 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 \$11,138, and the ***Total Gann Adjusted Phase 1 Fire Service Base Year Cost and Assessment Billing Cost Eligible for FY23 Fire Assessment Funding*** of \$195,152 is shown in the last line of the Exhibit B table. The FY22 Maximum Cost Eligible for Fire Assessment Funding of \$186,570 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 FY23 is attached hereto as Appendix A and incorporated herein. The Grand Total Estimated Cost for FY23 is the \$2,909,560 sum of the Appendix A budget totals for the Table Mountain Rancheria (the “TMR”) of \$1,694,143 and the Fire District share of \$1,215,417, which is more than the \$1,536,990 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 FY23. Accordingly, the FY23 Millerton New Town Fire Station Full Service Operating Cost is *not* used in the FY23 Fire Assessment analysis and calculation.

2. The Fire District Estimated Annual Operating Budget Friant Winter Period Staffing FY23 is attached hereto as Appendix B and incorporated herein. The Grand Total Estimated Cost for FY23 is also the \$2,909,560 sum of the TMR 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 \$1,697,243. That total, which is the estimated budget for Winter Period Staffing (the “Fire District Phase 1 Fire Service Budget”), is greater than the \$552,042 FY23 Gann Adjusted Phase 1 Fire Service Cost shown on Exhibit B as the maximum winter staffing cost eligible for FY23 Fire Assessment Funding. Accordingly, **the actual FY23 Fire Assessment Levy amount will be calculated based on the \$195,152 total cost eligible for FY23 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 FY23 are shown in the Exhibit D table entitled “Fiscal Year 2023 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates By Type of Use Category” (the “FY23 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 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;”

Therefore, the FY22 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates has been multiplied by the FY23 Gann Limit Factor to calculate the FY23 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 FY23 Adjusted Maximum Fire Assessment Amount. The FY23 Adjusted Maximum Annual Assessment Rates are shown on the Exhibit D table in the column entitled “FY2023 Adjusted Maximum Annual Rates.” **The actual assessment rate per EBU used to calculate the FY23 Fire Assessment Levy Funding cannot be greater than the \$348.91/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 FY23 Gann Limit Adjusted Maximum Assessment Rate of \$348.91/EBU is the rate used to calculate the FY23 Fire Assessment Levy amount. Table FY23-1 in Exhibit G, attached hereto and incorporated herein, shows on page 13 of 13 pages in the column entitled "TOTAL PARCEL EBU" that the FY23 Adjusted EBU total for the Fire Assessment Area is 349.21 EBU. The FY23 EBU total is 1.00 EBU **higher** than the FY22 total of 348.21 EBU. The 1.00 EBU **increase** is the net change from: a) the construction of new homes between March 1, 2022, and February 28, 2023 (+1.00 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) (0.00 EBU). The attached Exhibit H section entitled "Summary of FY23 Fire Assessment Levy Calculations" describes the procedure used to calculate the \$195,192 of Estimated Net Assessment Revenue Needed in FY23 (see item C in the Assessment Levy Calculations section of Exhibit H). That net revenue amount is calculated as the \$195,192 maximum assessment amount that can be levied in FY23 (see Exhibit B) minus the \$0.00 in estimated surplus Fire Assessment levy revenues collected in FY22. Levying the maximum authorized assessment rate on the 349.21 assessable EBU would result in a maximum assessment levy amount for FY23 of \$121,843.03 (after rounding each parcel's calculated assessment). That levy maximum has been reduced by \$2.23, to \$121,840.80, after adjusting the assessment amounts placed on the property tax bills to the next lower cent evenly divisible by 2. **Note:** of the \$121,840.80 total adjusted assessment amount, \$119,775.40 (adjusted for rounding) was placed on the property tax bills, while \$669.90 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 \$1,395.64 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 FY23" is attached hereto as Exhibit E and incorporated herein. The parcel assessment amounts for FY23 shown in the Exhibit E column entitled "Parcel FY 2023 Maximum Assessment Amount" have been calculated using the \$348.91 FY23 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 FY23 Maximum Assessment Amount of \$121,843.03,

shown on page 12 of Exhibit E, is the sum of the Exhibit E parcel assessment amounts in the Parcel FY 2023 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 \$2.23 (See Note above). The amount billed to property taxes is \$73,308.97 below the \$195,192 Estimated Net Assessment Revenue Needed FY23.

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 FY23 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 FY23 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 FY23. 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 FY23 Gann Adjusted Phase 1 Fire Service Cost set forth in the attached Exhibit B (\$552,042). The new maximum assessment rate per EBU (\$348.91/EBU) is set forth in the attached Exhibit D as the "Fiscal Year 2023 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 FY23 Maximum Operations Budget in Exhibit B sets a total winter operations cost maximum budget amount of \$552,042, which is less than the Fire District's \$1,697,243 estimate for the actual cost of FY23 winter operations (see Exhibit H). Accordingly, the FY23 Maximum

Operations Budget amount has been used to calculate the FY23 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 (\$1,697,243) and to pay the FY23 Administrator’s Report preparation estimated total cost (\$7,700) is \$1,704,943. The Exhibit H section labeled “**Sources of Funds**” shows that the \$1,704,943 total estimated Winter Staffing Cost will be paid from three sources, as follows: (i) an estimated \$988,250 is to be paid pursuant to the Fire District’s agreement with the TMR (60.0% of the actual operations cost); (ii) the FY23 Fire Assessment Levy will provide an estimated \$121,841; and (iii) the Fire District will pay the \$594,852 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 2023 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, 2023, to add living area that would increase their Fire Assessment EBU total; no previously benefited parcels were converted to non-taxable and non-assessable USA Trust Indian Land status in FY22; no previously non-assessable parcels classified as USA Indian Trust Land in FY22 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 FY23 and future Fire Assessment levies; two (2) new homes were constructed in the Fire Assessment Area adding 1.00 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 FY23-1 shows the EBU calculation details for all parcels subject to the FY23 Fire Assessment Levy. Reference to page 13 of Table FY23-1 will show that for FY23 there are 349.21 total assessable EBU, which is an **increase** of 1.00 EBU (about 0.2%) from the FY22 total of 348.21 EBU. Exhibit G, Table FY23-2 provides the detailed EBU calculations for all FY23 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 the agreement between the Fire District and the TMR, the TMR is expected to pay a share of the actual FY23 Winter Staffing Cost for the Friant Station. Reference to Exhibit H will show that the TMR payment will be an estimated 57.96% of the total estimated Winter Staffing and Fire Assessment Administration cost for FY23. Exhibit H also shows that the Fire Assessment Levy will pay 7.15% of the total estimated FY23 cost, and that the Fire District will be responsible for the remaining 34.89% of the estimated total FY23 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 FY23 Administrator's Report section B.1.a.i., response item 2 on page 4, and to the bolded statement contained therein, the **"...FY23 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 FY23 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 2023 (FY23 Gann Adjusted Phase 1 Fire Service Cost)," attached hereto and incorporated herein, shows in the line entitled "FY23 GANN ADJUSTED PHASE 1 FIRE SERVICE COST" that \$552,042 is the maximum FY23 cost for winter staffing of the Friant Station that can be funded by the FY23 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 (\$184,014) is shown on the line in Exhibit B entitled "Assessment Area Special Benefit Share of FY23 Phase 1 Adjusted Base Year Cost (1/3)". The estimated FY23 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 \$11,138, and the ***Total Gann Adjusted Phase 1 Fire Service Base Year Cost and Assessment Billing Cost Eligible for FY23 Fire Assessment Funding*** of \$195,152 is shown in the last line of the Exhibit B table.

Exhibit H, Summary FY23 Uses and Sources of Funds Winter Staffing of Friant Fire Station, shows in item 2 of its "Sources of Funds" section that the Estimated FY23 Assessment Levy Revenue of \$121,841 represents 7.15% of the \$1,704,943 Estimated Total FY23 Uses of Funds for providing Winter Service Staffing. That funding share is less than the \$195,152 of FY23 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.

FY23 Administrator's Report section B.1.a.ii, in the last sentence of response item 2 on page 5, states that "... the actual FY23 Fire Assessment Levy amount will be calculated based on the \$195,192 total cost eligible for FY23 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." FY23 Administrator's Report section B.1.a.iv, on page 6 states "... the FY23 Adjusted EBU total for the Fire Assessment Area is 349.21 EBU." It further states that the FY23 Gann Limit Adjusted Maximum Assessment Rate of \$348.91/EBU is the rate used to calculate the FY23 Fire Assessment Levy amount. Levying the maximum authorized rate on the 349.21 assessable EBU will provide a maximum of \$121,840.80 in assessment revenue, which is less than the \$195,192 FY23 Fire Assessment Share of the estimated FY23 Friant Winter Staffing estimated total cost. Therefore, the FY23 Fire Assessment Levy is calculated using the FY23 Gann Limit Adjusted Maximum Assessment Rate of \$348.91/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 FY23 Fire Assessment Roll is attached hereto as Exhibit E. The FY23 Maximum Fire Assessment Amount shown on page 12 of Exhibit E is \$121,843.03 (See above for details on rounding).

As of the date shown on the cover of this FY23 Administrator's Report the FY23 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 FY23 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 \$119,775.40, after applying rounding required by the County Auditor, may be reduced further by the following adjustments calculated at the FY23 Fire Assessment Rate of \$348.91/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 FY23	\$418.68
	ii. Williamson Act Vacant Acreage Refund FY23	<u>(\$ 69.78)</u>
	iii. Net Assessment	\$348.90
	b. 300-380-13	
	i. Total Assessment FY23	\$ 87.22
	ii. Williamson Act Vacant Acreage Refund FY23	<u>(\$ 87.22)</u>
	iii. Net Assessment	\$ 0.00
	c. 300-380-14	
	i. Total Assessment FY23	\$1,461.92
	ii. Williamson Act Vacant Acreage Refund FY23	<u>(\$1,113.02)</u>
	iii. Net Assessment	\$348.90
	d. Total Eligible Williamson Act Refunds FY23	(\$1,270.02)
2.	Total "Adjustments" to FY23 Assessment Roll	<u>(\$1,270.02)</u>
3.	Net "Adjusted" Assessment Levy Amount (\$119,775.40 - \$1,270.02)	<u>\$118,505.38</u>

Publicly Owned Parcels Assessed in Fiscal Year 2023

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 FY23 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 FY23 Fire Assessment amount for each CUSD parcel has been calculated and is shown on the FY23 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 FY23.

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 FY23 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).

TWENTY-THIRD 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 2023
GANN LIMIT FACTOR
MILLERTON NEW TOWN FIRE SUPPRESSION ASSESSMENT

EXHIBIT A

**CALCULATION OF FISCAL YEAR 2023
GANN LIMIT FACTOR
MILLERTON NEW TOWN FIRE SUPPRESSION ASSESSMENT**

The Gann Limit Factor for Fiscal Year 2023 is calculated below based on instructions and an example contained in a letter and attachments thereto from the State Department of Finance dated May 2023, 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 FY23 over the prior year is	4.44%
B. Pursuant to Attachment B to said letter, the percent Change in Population for unincorporated areas of Fresno County is	0.15%
C. Convert Per Capita Pers. Income Change to a ratio: $(4.44 + 100)/100 =$	1.0444
D. Convert Population Change to a ratio: $(0.15 + 100)/100 =$	1.0015
E. Gann Limit Factor (FY23): $1.0444 \times 1.0015 =$	<u>1.0460</u>

DATA SOURCE:

California Department of Finance Website:

<http://www.dof.ca.gov/budgeting/documents/PriceandPopulation2023.pdf>

TWENTY-THIRD 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 2023
(FY23 GANN ADJUSTED PHASE 1 FIRE SERVICE COST)**

EXHIBIT B
MAXIMUM ANNUAL OPERATING BUDGET
WINTER TIME STAFFING OF FRIANT STATION
FOR FISCAL YEAR 2023
(FY23 GANN ADJUSTED PHASE 1 FIRE SERVICE COST)

<u>Item Descriptions</u>	<u>FY2022 Adjusted Base Year Item Total</u>	<u>FY2023 Adjusted Base Year Item Total</u>
Personnel & Miscellaneous Costs	\$ 406,423	\$ 425,118
CDF Administration Charge	\$ <u>45,197</u>	\$ <u>47,276</u>
Subtotal Personnel, Miscellaneous & Administration Costs	\$ 451,620	\$ 472,394
Operations Cost	\$ 56,138	\$ 58,720
Capital Equipment Replacement	\$ <u>0</u>	\$ <u>0</u>
Winter Service Total Operating Budget	\$ 507,758	\$ 531,114
Contingency & Annual Assessment Administration	\$ 20,008	\$ 20,928
FY23 GANN ADJUSTED PHASE 1 FIRE SERVICE COST	\$ 527,766	\$ 552,042
<u>General Benefit Share of FY23</u>		
Phase 1 Adjusted Base Year Cost (2/3)	\$ <u>351,844</u>	\$ <u>368,028</u>
<u>Assessment Area Special Benefit Share of FY23</u>		
Phase 1 Adjusted Base Year Cost (1/3)	\$ 175,922	\$ 184,014
<u>Additional FY23 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>10,648</u>	\$ <u>11,138</u>
4. Subtotal Fire Assessment Proceeding Expenses	\$ 10,648	\$ 11,138
TOTAL GANN ADJUSTED PHASE 1 FIRE SERVICE BASE YEAR COST AND ASSESSMENT BILLING COST ELIGIBLE FOR FY23 FIRE ASSESSMENT FUNDING	\$ 186,570	\$ 195,152

Note: FY23 Adjusted Base Year Cost item totals calculated as the product of the FY22 Base Year Item Total amounts multiplied by the FY23 Fire Assessment Gann Limit Factor (1.0460 - See Exhibit A).

TWENTY-THIRD 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 2023
(FY23 GANN ADJUSTED FULL SERVICE COST)**

**EXHIBIT C
MAXIMUM ANNUAL OPERATING BUDGET
FULL SERVICE OPERATIONS
PROPOSED MILLERTON NEW TOWN FIRE STATION
FOR FISCAL YEAR 2023
(FY23 GANN ADJUSTED FULL SERVICE COST)**

<u>Item Descriptions</u>	<u>FY2022 Adjusted Base Year Item Total</u>	<u>FY2023 Adjusted Base Year Item Total</u>
Personnel & Miscellaneous Costs	\$1,045,750	\$ 1,093,855
CDF Administration Charge	\$ <u>116,292</u>	\$ <u>121,641</u>
Subtotal Personnel	\$1,162,042	\$ 1,215,496
Operations Cost	\$ 115,605	\$ 120,923
Capital Equipment Replacement	\$ <u>55,582</u>	\$ <u>58,139</u>
Subtotal	\$ 171,187	\$ 179,062
Subtotal FY23 Estimated Operating Budget	\$1,333,229	\$ 1,394,558
Contingency & Assessment Administration FY23	\$ 213,504	\$ 223,325
FY23 ADJUSTED BASE YEAR COST FULL SERVICE OPERATIONS - PROPOSED NEW TOWN FIRE STATION	\$1,546,733	\$ 1,617,883
GENERAL BENEFIT SHARE OF BASE YEAR COST (5%)	\$ 77,336	\$ 80,893
ASSESSMENT AREA SPECIAL BENEFIT SHARE OF FY23 ADJUSTED BASE YEAR COST (95%)	\$1,469,397	\$ 1,536,990

The Millerton New Town Fire Station has not been constructed and is not planned for construction completion (starting operation) during FY23. Accordingly, the Millerton New Town Station Full Service Operations Budget is not used for calculating the FY23 Fire Assessment.

Note: FY23 Adjusted Base Year Cost item totals calculated as the product of the FY22 Base Year Item total amounts multiplied by the FY23 Fire Assessment Gann Limit Factor (1.0460 - See Exhibit A).

TWENTY-THIRD 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 2023 GANN LIMIT ADJUSTED
SCHEDULE OF MAXIMUM ANNUAL ASSESSMENT RATES
BY TYPE OF USE CATEGORY**

**EXHIBIT D
FISCAL YEAR 2023 GANN LIMIT ADJUSTED
SCHEDULE OF MAXIMUM ANNUAL ASSESSMENT RATES
BY TYPE OF USE CATEGORY**

<u>PARCEL TYPE OF USE CATEGORY</u>	<u>STRUCTURE USE/HAZARD EBU TOTAL</u>	<u>FY2022 ADJUSTED MAXIMUM ANNUAL RATES</u>	<u>FY2023 ADJUSTED MAXIMUM ANNUAL RATES</u>
1. Adjusted Max. Annual Rate per EBU for FY23		\$ 333.57	\$ 348.91
2. Each Single-Family Dwelling or Mobile Home (1-story residence)	1.00	\$ 333.57	\$ 348.91
3. Each Single-Family Dwelling (2 to 4 stories)	1.20	\$ 400.28	\$ 418.69
4. Undeveloped Vacant Acreage	0.05/ac	\$ 16.68/ac	\$ 17.45/ac
5. Partially Developed Acreage (subtract 1.0 acre for each assessed structure; rate is applied to net acres)	0.05/ac	\$ 16.68/ac	\$ 17.45/ac
6. <u>Residential Subdivision Vacant Lot</u>			
a. Vacant Lot - no building permit 1.0 acres or less	0.50	\$ 166.79	\$ 174.46
b. Vacant Lot - building permit as of March 1	1.00	\$ 333.57	\$ 348.91
c. Lots larger than 1.0 acres are Partially Developed Acreage	(See Item 5)		

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<u>PARCEL TYPE OF USE CATEGORY</u>	<u>STRUCTURE USE/HAZARD EBU TOTAL</u>	<u>FY2022 ADJUSTED MAXIMUM ANNUAL RATES</u>	<u>FY2023 ADJUSTED MAXIMUM ANNUAL RATES</u>
7. Each Non-Residential Structure with a Building Floor Area of:			
a. <u>0 to 7,500 sq. ft.</u>	1.75	\$ 583.75	\$ 610.59
b. with 2 to 4 stories	2.10	\$ 700.50	\$ 732.71
c. <u>7,501 to 20,000 sq. ft.</u>	3.00	\$ 1,000.71	\$ 1,046.73
d. with 2 to 4 stories	3.60	\$ 1,200.85	\$ 1,256.08
e. <u>20,001 to 40,000 sq. ft.</u>	4.00	\$ 1,334.28	\$ 1,395.64
f. with 2 to 4 stories	4.80	\$ 1,601.14	\$ 1,674.77
g. <u>40,000 sq. ft. or larger</u>	6.00	\$ 2,001.42	\$ 2,093.46
h. with 2 to 4 stories	7.20	\$ 2,401.70	\$ 2,512.15
i. Public use well or pumping	0.25	\$ 83.39	\$ 87.23
j. Public use wastewater facility	1.75	\$ 583.75	\$ 610.59
8. <u>Non-Residential Subdivision</u>			
<u>Vacant Lot</u>			
a. Vacant Lot - no building permit 1.0 acres or less	0.50	\$ 166.79	\$ 174.46
b. Vacant Lot - building permit as of March 1, 1.0 acres or less	1.75	\$ 583.75	\$ 610.59
c. Lots larger than 1.0 acres are 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.
- FY23 Gann Limit Adjusted Maximum Annual Assessment Rate for 1.0 EBU is calculated as the product of the FY23 Fire Assessment Gann Limit Factor (1.0460 - See Exhibit A) and the FY22 adjusted per EBU Maximum Rate (\$333.57). All other Parcel Type of Use Category adjusted maximum rates are calculated as the product of the category's EBU total and the FY23 Adjusted Maximum Rate per EBU.

TWENTY-THIRD 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 FY23 – 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 FY23 - 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) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL EBU TOTAL	PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE EBU'S	UNDEVELOPED ACREAGE EBU'S	PARCEL EBU TOTAL		
1	300 021 27S	41.29	0.00	0.00	0.00	0.00	2.06	\$718.75	
2003-01/5	300 021 68T	0.00	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	\$0.00	
2003-01/7	300 021 75T	0.00	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	0.00	0.18	1.18	\$411.71	
2003-01/3A	300 021 89	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
2003-01/6A	300 021 86	0.16	0.00	0.00	0.00	0.01	0.01	\$3.49	
2003-01/6B	300 021 87T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
2	300 032 12S	39.75	0.00	0.00	0.00	1.99	1.99	\$694.33	
4	300 032 32T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
5	300 032 42ST	0.00	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	\$0.00	
8	300 032 47S	33.92	0.00	0.00	0.00	1.70	1.70	\$593.15	
7/9A/9B1-9B5a	300 032 65S	5.32	0.00	0.00	0.00	0.27	0.27	\$94.21	
7/9A/9B1-9B5b	300 032 66S	12.18	0.00	0.00	0.00	0.61	0.61	\$212.84	
7/9A/9B1-9B5c	300 032 68S	28.88	0.00	0.00	0.00	1.44	1.44	\$502.43	
7/9A/9B1-9B5d	300 032 69S	9.98	0.00	0.00	0.00	0.50	0.50	\$174.46	
2003-01/4	300 050 24	0.00	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	\$0.00	
31	300 061 29	38.84	0.00	0.00	0.00	1.94	1.94	\$676.89	
32	300 061 30	38.72	0.00	0.00	0.00	1.94	1.94	\$676.89	
33	300 061 32	39.00	0.00	0.00	0.00	1.95	1.95	\$680.37	
34	300 061 33	35.87	0.00	0.00	0.00	1.79	1.79	\$624.55	
39	300 061 59	39.11	0.00	0.00	0.00	1.96	1.96	\$683.86	
46	300 210 01T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
47	300 210 02	1.06	0.00	1.75	0.00	0.05	1.80	\$628.04	
48	300 210 03T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
49	300 210 04	4.49	2.00	0.00	0.00	0.22	2.22	\$774.58	
50	300 210 05T	0.00	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	\$0.00	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY				PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE	PARCEL EBU TOTAL	
52	300 210 07	1.15	1.20	0.00	0.06	1.26	\$439.63
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	\$348.91
58	300 210 19S	12.96	0.00	0.00	0.65	0.65	\$226.79
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 03T	0.00	0.00	0.00	0.00	0.00	\$0.00
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	\$697.82
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	\$509.41
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	\$191.90
VTTR5100-05/3	300 230 07	1.14	0.50	0.00	0.06	0.56	\$195.39
VTTR5100-05/4	300 230 08	1.22	0.50	0.00	0.06	0.56	\$195.39
VTTR5100-05/5	300 230 09	1.21	1.00	0.00	0.06	1.06	\$369.84
VTTR5100-05/6	300 230 10	1.01	1.00	0.00	0.05	1.05	\$366.36
VTTR5100-05/7	300 230 11	1.03	1.00	0.00	0.05	1.05	\$366.36
VTTR5100-05/8	300 230 12	1.03	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/9	300 230 13	1.18	0.50	0.00	0.06	0.56	\$195.39
VTTR5100-05/83	300 230 14	1.07	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/84	300 230 15	1.04	1.00	0.00	0.05	1.05	\$366.36
VTTR5100-05/85	300 230 16	1.02	1.00	0.00	0.05	1.05	\$366.36
VTTR5100-05/102 (Outlot "K")	former 300 230 17 (see NOTE 2)	3.37	0.00	0.00	0.17	0.17	\$59.31
VTTR5100-05/95 (Outlot "D")	former 300 230 18 (see NOTE 2)	6.29	0.00	0.00	0.31	0.31	\$108.16
VTTR5100-05/108	300 230 20T	0.00	0.00	0.00	0.00	0.00	\$0.00
VTTR5100-05/10	300 240 26	1.00	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/11	300 240 27	1.20	0.50	0.00	0.06	0.56	\$195.39

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E, sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY				PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE	PARCEL EBU TOTAL	
VTTRS100-05/12	300 240 28	1.22	0.50	0.00	0.00	0.06	\$195.39
VTTRS100-05/13	300 240 29	1.00	0.50	0.00	0.00	0.05	\$191.90
VTTRS100-05/14	300 240 30	1.01	0.50	0.00	0.00	0.05	\$191.90
VTTRS100-05/15	300 240 31	1.23	0.50	0.00	0.00	0.06	\$195.39
VTTRS100-05/16	300 240 32	1.00	0.50	0.00	0.00	0.05	\$191.90
VTTRS100-05/17	300 240 33	1.00	0.50	0.00	0.00	0.05	\$191.90
VTTRS100-05/80	300 240 34	1.04	0.50	0.00	0.00	0.05	\$191.90
VTTRS100-05/81	300 240 35	1.16	1.00	0.00	0.00	1.06	\$369.84
VTTRS100-05/82	300 240 36	1.01	0.50	0.00	0.00	0.05	\$191.90
VTTRS100-05/94 (Ptn. Outlot "C")	former 300 240 37 (see NOTE 2)	6.82	0.00	0.00	0.00	0.34	\$118.63
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	0.00	0.15	\$401.25
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	0.00	3.78	\$1,318.88
85	300 290 45	1.00	0.00	0.00	0.00	0.05	\$17.45
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	0.00	1.02	\$355.89
89	300 340 03S	20.35	0.00	0.00	0.00	1.02	\$355.89
99	300 340 16S	1.17	0.00	0.00	0.00	0.06	\$20.93
92/93/94/108/109B1	300 340 51ST	1.95	0.00	0.00	0.00	0.10	\$34.89
90/91/98A	300 340 30S	15.20	0.00	0.00	0.00	0.76	\$265.17
90/91/98B	300 340 36S	7.35	0.00	0.00	0.00	0.37	\$129.10
90/91/98C	300 340 37S	29.05	0.00	0.00	0.00	1.45	\$505.92
90/91/98D	300 340 38S	13.66	0.00	0.00	0.00	0.68	\$237.26
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
92/93/94/108/109E	300 350 28S	17.02	0.00	0.00	0.00	0.85	\$296.57

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOP. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOP. ACREAGE EBU'S	PARCEL EBU TOTAL		
107A	300 350 30ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
112	300 380 12	4.00	1.00	0.00	0.00	0.20	\$418.69	
113	300 380 13	5.00	0.00	0.00	0.00	0.25	\$87.23	
114	300 380 14	63.79	1.00	0.00	0.00	3.19	\$1,461.93	
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	0.00	1.23	\$429.16	
116	300 420 03S	22.66	0.00	0.00	0.00	1.13	\$394.27	
117	300 420 04S	86.43	0.00	0.00	0.00	4.32	\$1,507.29	
118	300 420 11S	18.92	0.00	0.00	0.00	0.95	\$331.46	
281	300 420 25S	7.15	0.00	0.00	0.00	0.36	\$125.61	
	300 420 29S	20.02	0.00	0.00	0.00	1.00	\$348.91	
119/120/121/122A	300 420 35S	73.54	0.00	5.25	3.68	8.93	\$3,115.77	
123/A/B-1/(C-1)(C-2)	300 430 01S	0.00	1.20	0.00	0.00	1.20	\$418.69	
124	300 430 02S	0.00	1.20	0.00	0.00	1.20	\$418.69	
125	300 430 03S	0.00	0.50	0.00	0.00	0.50	\$174.46	
126	300 430 06S	0.00	1.20	0.00	0.00	1.20	\$418.69	
127	300 430 07S	0.00	1.20	0.00	0.00	1.20	\$418.69	
128	300 430 08S	0.00	1.20	0.00	0.00	1.20	\$418.69	
129	300 430 10S	0.00	1.20	0.00	0.00	1.20	\$418.69	
131	300 430 12S	0.00	1.00	0.00	0.00	1.00	\$348.91	
123/A/B-2/130	300 440 01S	0.00	1.00	0.00	0.00	1.00	\$348.91	
132	300 440 02S	0.00	0.50	0.00	0.00	0.50	\$174.46	
133	300 440 03S	0.00	0.50	0.00	0.00	0.50	\$174.46	
134	300 440 04S	0.00	1.20	0.00	0.00	1.20	\$418.69	
135	300 440 05S	0.00	1.20	0.00	0.00	1.20	\$418.69	
136	300 440 06S	0.00	0.50	0.00	0.00	0.50	\$174.46	
137	300 440 07S	0.00	1.20	0.00	0.00	1.20	\$418.69	
138	300 440 08S	0.00	0.50	0.00	0.00	0.50	\$174.46	
139	300 440 09S	0.00	1.20	0.00	0.00	1.20	\$418.69	
140	300 440 11S	0.00	1.20	0.00	0.00	1.20	\$418.69	
142	300 440 13S	0.00	1.00	0.00	0.00	1.00	\$348.91	
143	300 440 14S	0.00	1.20	0.00	0.00	1.20	\$418.69	
144	300 440 15S	0.00	1.00	0.00	0.00	1.00	\$348.91	
145	300 440 16S	0.00	1.00	0.00	0.00	1.00	\$348.91	
146	300 440 18S	0.00	1.20	0.00	0.00	1.20	\$418.69	
147	300 440 20S	1.55	0.50	0.00	0.00	0.08	\$202.37	
123/A/B-1/141A	300 450 10S	0.00	0.50	0.00	0.00	0.50	\$174.46	
148	300 450 11S	0.00	0.50	0.00	0.00	0.50	\$174.46	
149	300 450 12S	0.00	0.50	0.00	0.00	0.50	\$174.46	
150		0.00	0.50	0.00	0.00	0.00	\$174.46	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY				PARCEL FY23 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	1.20	\$418.69
152	300 450 14S	0.00	0.50	0.00	0.00	0.50	\$174.46
	300 450 15S	0.00	1.00	0.00	0.00	1.00	\$348.91
154	300 450 16S	0.00	0.50	0.00	0.00	0.50	\$174.46
155	300 450 17S	0.00	1.20	0.00	0.00	1.20	\$418.69
156	300 450 18S	0.00	1.20	0.00	0.00	1.20	\$418.69
158	300 450 20S	0.00	1.20	0.00	0.00	1.20	\$418.69
159	300 450 21S	0.00	1.20	0.00	0.00	1.20	\$418.69
161	300 450 23S	0.00	1.20	0.00	0.00	1.20	\$418.69
163	300 450 25S	0.00	1.00	0.00	0.00	1.00	\$348.91
165	300 450 27S	0.00	0.50	0.00	0.00	0.50	\$174.46
167	300 450 29S	0.00	1.00	0.00	0.00	1.00	\$348.91
169	300 450 31S	0.00	1.20	0.00	0.00	1.20	\$418.69
171	300 450 33S	0.00	1.20	0.00	0.00	1.20	\$418.69
173	300 460 01S	0.00	1.20	0.00	0.00	1.20	\$418.69
174	300 460 02S	0.00	1.20	0.00	0.00	1.20	\$418.69
175	300 460 03S	0.00	0.50	0.00	0.00	0.50	\$174.46
176	300 460 04S	0.00	1.20	0.00	0.00	1.20	\$418.69
	PM 8171 (75-82)-Pcl 1	0.38	0.00	1.75	0.02	1.77	\$617.57
177	300 470 01S	0.00	1.20	0.00	0.00	1.20	\$418.69
178	300 470 02S	0.00	1.20	0.00	0.00	1.20	\$418.69
184	300 470 08S	0.00	1.20	0.00	0.00	1.20	\$418.69
185	300 470 09S	0.00	1.20	0.00	0.00	1.20	\$418.69
186	300 470 10S	0.00	1.20	0.00	0.00	1.20	\$418.69
187	300 470 11S	0.00	1.20	0.00	0.00	1.20	\$418.69
188	300 470 12S	0.00	0.50	0.00	0.00	0.50	\$174.46
189	300 470 13S	0.00	1.20	0.00	0.00	1.20	\$418.69
190	300 470 14S	0.00	1.20	0.00	0.00	1.20	\$418.69
183/A	300 470 16S	0.00	1.20	0.00	0.00	1.20	\$418.69
123/A/B-1/182A	300 470 18S	0.00	1.20	0.00	0.00	1.20	\$418.69
181A	300 470 21S	0.00	1.20	0.00	0.00	1.20	\$418.69
179A	300 470 22S	0.00	1.20	0.00	0.00	1.20	\$418.69
191	300 480 01S	0.00	1.20	0.00	0.00	1.20	\$418.69
192	300 480 02S	0.00	1.20	0.00	0.00	1.20	\$418.69
193	300 480 03S	0.00	1.20	0.00	0.00	1.20	\$418.69
194	300 480 04S	0.00	0.50	0.00	0.00	0.50	\$174.46
195	300 480 05S	0.00	0.50	0.00	0.00	0.50	\$174.46
196	300 480 06S	0.00	0.50	0.00	0.00	0.50	\$174.46
197	300 480 07S	0.00	0.50	0.00	0.00	0.50	\$174.46
198	300 480 08S	0.00	1.20	0.00	0.00	1.20	\$418.69

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL EBU TOTAL	PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL. ACREAGE	EBU'S	EBU'S		
199	300 480 09S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
200	300 480 10S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
201	300 480 11S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
202	300 480 12S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
203	300 480 13S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
204	300 480 14S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
205	300 490 03S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
206	300 490 04S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
207	300 490 05S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
208	300 490 06S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
209	300 490 07S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
210	300 490 08S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
211	300 490 09S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
212	300 490 10S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
213	300 490 11S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
214	300 490 12S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
215	300 490 13S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
216	300 490 14S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
217	300 490 15S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
218	300 490 16S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
219	300 490 17S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
220	300 490 18S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
221	300 490 19S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
222	300 490 20S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
223	300 490 21S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
224	300 490 22S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
225	300 490 23S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
226	300 490 24S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
227A	300 490 26S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
227B	300 490 27S	0.00	1.00	0.00	0.00	0.00	1.00	\$348.91	
228	300 500 01S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
232	300 500 05S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
233	300 500 06S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
234	300 500 07S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
235	300 500 08S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
236	300 500 09S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	
237	300 500 10S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
238	300 500 11S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
239	300 500 12S	0.00	0.50	0.00	0.00	0.00	0.50	\$174.46	
240	300 500 13S	0.00	1.20	0.00	0.00	0.00	1.20	\$418.69	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT	
			SFR DEVELOP. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACRES	EBU'S	PARCEL EBU TOTAL		
243	300 500 16S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
244	300 500 17S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
245	300 500 18S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
246	300 500 19S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
247	300 500 20S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
248	300 500 21S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
119/120/121/122B	300 500 22S	0.20	1.20	0.00	0.00	0.01	0.01	1.21	\$422.18
119/120/121/122C	300 500 33S	0.52	1.20	0.00	0.00	0.03	0.03	1.23	\$429.16
119/120/121/122D	300 500 34S	5.49	1.00	0.00	0.00	0.27	0.27	1.27	\$443.12
229/230/231/A	300 500 37S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
229/230/231/B	300 500 38S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
241/242	300 500 39S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
249	300 510 01S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
250	300 510 02S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
251	300 510 03S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
252	300 510 04S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
253	300 510 05S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
254	300 510 06S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
255A	300 510 07S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
256	300 510 08S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
257	300 510 09S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
258	300 520 01S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
259	300 520 02S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
260	300 520 05S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
261	300 520 06S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
262	300 520 07S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
263	300 520 08S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
264	300 520 09S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
265	300 520 10S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
266	300 520 11S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
267	300 520 12S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
268	300 520 13S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
269	300 520 14S	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$174.46
270	300 520 15S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
271	300 520 16S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
272	300 520 17S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
273	300 520 18S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
274	300 520 19S	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$418.69
275	300 520 20S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91
276	300 520 21S	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$348.91

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE	PARCEL EBU TOTAL		
277	300 520 22S	0.00	1.00	0.00	0.00	0.00	\$348.91	
278	300 520 23S	0.00	1.00	0.00	0.00	0.00	\$348.91	
279	300 520 24S	0.00	0.50	0.00	0.00	0.00	\$174.46	
280	300 520 25S	0.00	0.50	0.00	0.00	0.00	\$174.46	
LLA 01-(15A-15T)a	300 542 03	19.97	0.00	0.00	0.00	1.00	\$348.91	
11A1	300 542 04T	3.27	0.00	0.00	0.00	0.16	\$55.83	
12A1	300 542 07T	9.75	0.00	0.00	0.00	0.49	\$170.97	
13A1	300 542 08T	7.18	0.00	0.00	0.00	0.36	\$125.61	
21A	300 542 12	40.00	0.00	0.00	0.00	2.00	\$697.82	
30A	300 542 16S	19.48	0.00	0.00	0.00	0.97	\$338.44	
29A	300 542 17S	19.50	0.00	0.00	0.00	0.98	\$341.93	
28A	300 542 18S	19.50	0.00	0.00	0.00	0.98	\$341.93	
35A-1	300 542 24T	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	0.00	2.40	\$837.38	
LLA 01-(15A-15T)(PLA11-13)8	300 542 26	50.66	0.00	0.00	0.00	2.53	\$882.74	
LLA 01-(15A-15T)(PLA11-13)4	300 542 27	18.53	0.00	0.00	0.00	0.93	\$324.49	
LLA 01-(15A-15T)m-1	300 542 28T	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	0.00	0.19	\$66.29	
LLA 01-(15A-15T)PLA(11-13)	300 542 30	0.09	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	0.00	0.36	\$125.61	
LLA 01-(15A-15T)k	300 542 32	6.25	0.00	0.00	0.00	0.31	\$108.16	
LLA 01-(15A-15T)n	300 542 33	0.09	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	0.00	0.01	\$3.49	
LLA 01-(15A-15T)pPLA(11-13)	300 542 35	16.98	0.00	0.00	0.00	0.85	\$296.57	
LLA 01-(15A-15T)(PLA11-13)2	300 542 36	8.06	0.00	0.00	0.00	0.40	\$139.56	
LLA 01-(15A-15T)PLA(11-13)	300 542 37	0.11	0.00	0.00	0.00	0.01	\$3.49	
LLA 01-(15A-15T)(PLA11-13)1	300 542 38	16.93	0.00	0.00	0.00	0.85	\$296.57	
LLA 01-(15A-15T)t	300 542 39	13.71	0.00	0.00	0.00	0.69	\$240.75	
LLA 01-(15A-15T)g	300 542 40	0.23	0.00	0.00	0.00	0.01	\$3.49	
LLA 01-(15A-15T)e	300 542 41	3.11	0.00	0.00	0.00	0.16	\$55.83	
LLA 01-(15A-15T)(PLA11-13)3	300 542 42	8.24	0.00	0.00	0.00	0.41	\$143.05	
LLA 01-(15A-15T)d(c+d+j)3	300 542 48	5.24	0.00	0.00	0.00	0.26	\$90.72	
LLA 01-(15A-15T)(c+d+I)1	300 542 51	87.92	0.00	0.00	0.00	4.40	\$1,535.20	
LLA 01-(15A-15T)(c+d+j)2	300 542 52	59.07	0.00	0.00	0.00	2.95	\$1,029.28	
23A	300 542 55S	26.69	0.00	0.00	0.00	1.33	\$464.05	
2003-01/20	300 550 03	0.00	1.00	0.00	0.00	0.00	\$348.91	
2003-01/21	300 550 04	0.00	1.20	0.00	0.00	0.00	\$418.69	
2003-01/22	300 550 05	0.00	1.20	0.00	0.00	0.00	\$418.69	
2003-01/23	300 550 06	0.00	1.20	0.00	0.00	0.00	\$418.69	
2003-01/24	300 550 07	0.00	1.00	0.00	0.00	0.00	\$348.91	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL EBU TOTAL	PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE	EBU'S	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	0.10	\$34.89
2003-01/8	300 550 09T	0.00	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	\$0.00
2003-01/10	300 550 11T	0.00	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	0.50	\$174.46
2003-01/3C	300 550 24	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/19A	300 550 26	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/18A	300 550 27	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
TR 5505-Pcl 1	300 550 28	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/27	300 560 02	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/28	300 560 03	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/29	300 560 04	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/30	300 560 05	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/31	300 560 06	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/32	300 560 07	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/33	300 560 08	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/34	300 560 09	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/35	300 560 10	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/36	300 560 11	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/37	300 560 12	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/40	300 560 15	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/41	300 560 16	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/42	300 560 17	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
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	0.10	\$34.89
2003-01/26A	300 560 22	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
Merged 2003-01/38 and 01/39	300 560 23	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/44	300 570 01	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/45	300 570 02	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/46	300 570 03	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/47	300 570 04	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/48	300 570 05	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/49	300 570 06	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46
2003-01/50	300 570 07	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/51	300 570 08	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/52	300 570 09	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/53	300 570 10	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/54	300 570 11	0.00	1.20	0.00	0.00	0.00	1.20	1.20	\$418.69
2003-01/55	300 570 12	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/56	300 570 13	0.00	1.00	0.00	0.00	0.00	1.00	1.00	\$348.91
2003-01/57	300 570 14	0.00	0.50	0.00	0.00	0.00	0.50	0.50	\$174.46

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY				PARCEL EBU TOTAL	PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE EBU'S	PARCEL EBU TOTAL		
2003-01/58	300 570 15	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/59	300 570 16	0.00	1.20	0.00	0.00	1.20	\$418.69	
2003-01/60	300 570 17	0.00	1.20	0.00	0.00	1.20	\$418.69	
2003-01/61	300 570 18	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/62 (Ptn. Outlot "C")	former 300 570 21 (see NOTE 1)	4.77	0.00	0.00	0.24	0.24	\$83.74	
2003-01/63	300 580 01	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/64	300 580 02	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/65	300 580 03	0.00	1.20	0.00	0.00	1.20	\$418.69	
2003-01/66	300 580 04	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/67	300 580 05	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/68	300 580 06	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/69	300 580 07	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/70	300 580 08	0.00	0.50	0.00	0.00	0.50	\$174.46	
2003-01/71	300 580 09	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/72	300 580 10	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/73	300 580 11	0.00	1.20	0.00	0.00	1.20	\$418.69	
2003-01/74	300 580 12	0.00	1.20	0.00	0.00	1.20	\$418.69	
2003-01/75	300 580 13	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/76	300 580 14	0.00	1.00	0.00	0.00	1.00	\$348.91	
2003-01/77 (Ptn. Outlot "C")	former 300 580 16 (see NOTE 1)	5.92	0.00	0.00	0.30	0.30	\$104.67	
VTTR5100-05/86	300 590 01	1.02	1.00	0.00	0.05	1.05	\$366.36	
VTTR5100-05/87	300 590 02	1.02	1.00	0.00	0.05	1.05	\$366.36	
VTTR5100-05/88	300 590 03	1.04	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/89	300 590 04	1.07	1.00	0.00	0.05	1.05	\$366.36	
VTTR5100-05/90	300 590 05	1.00	1.00	0.00	0.05	1.05	\$366.36	
VTTR5100-05/71	300 590 06	1.42	0.50	0.00	0.07	0.57	\$198.88	
VTTR5100-05/70	300 590 07	1.03	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/69	300 590 08	1.43	0.50	0.00	0.07	0.57	\$198.88	
VTTR5100-05/67	300 590 10	1.03	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/66	300 590 11	1.06	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/65	300 590 12	1.05	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/55	300 590 13	1.00	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/54	300 590 14	1.00	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/53	300 590 15	1.01	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/49	300 590 19	1.01	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/48	300 590 20	1.01	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/1	300 590 21	1.03	0.50	0.00	0.05	0.55	\$191.90	
VTTR5100-05/91	300 590 22	2.23	0.50	0.00	0.11	0.61	\$212.84	
VTTR5100-05/47	300 590 23	1.17	0.50	0.00	0.06	0.56	\$195.39	
VTTR5100-05/103 (Outlot "L")	former 300 590 24 (see NOTE 2)	5.66	0.00	0.00	0.28	0.28	\$97.69	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE	PARCEL EBU TOTAL		
						EBU'S	EBU TOTAL	
VTTR5100-05/101 (Outlot "J")	former 300 590 25 (see NOTE 2)	3.11	0.00	0.00	0.00	0.00	0.16	\$55.83
VTTR5100-05/97 (Outlot "F")	former 300 590 26 (see NOTE 2)	2.87	0.00	0.00	0.00	0.00	0.14	\$48.85
VTTR5100-05/109	300 590 29T	0.00	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	0.00	0.00	0.05	\$17.45
VTTR5100-05/52A	300 590 33	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/51A	300 590 35	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/50A	300 590 37	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/68A	300 590 38	1.12	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/27	300 600 01	1.02	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/26	300 600 02	1.27	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/25	300 600 03	1.03	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/24	300 600 04	1.03	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/23	300 600 05	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/22	300 600 06	1.29	1.00	0.00	0.00	0.00	0.06	\$369.84
VTTR5100-05/21	300 600 07	1.61	1.00	0.00	0.00	0.00	0.08	\$376.82
VTTR5100-05/20	300 600 08	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/19	300 600 09	1.01	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/18	300 600 10	1.01	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/17	300 600 11	1.03	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/16	300 600 12	1.07	1.00	0.00	0.00	0.00	0.05	\$366.36
VTTR5100-05/15	300 600 13	1.01	1.00	0.00	0.00	0.00	0.05	\$366.36
VTTR5100-05/14	300 600 14	1.18	1.00	0.00	0.00	0.00	0.06	\$369.84
VTTR5100-05/13	300 600 15	1.24	1.00	0.00	0.00	0.00	0.06	\$369.84
VTTR5100-05/12	300 600 16	1.02	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/11	300 600 17	1.02	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/10	300 600 18	1.16	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/09	300 600 19	1.27	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/08	300 600 20	1.14	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/07	former 300 600 21 (see NOTE 2)	4.15	0.00	0.00	0.00	0.00	0.21	\$73.27
VTTR5100-05/06	former 300 600 22 (see NOTE 2)	17.62	0.00	0.00	0.00	0.00	0.88	\$307.04
VTTR5100-05/05	former 300 600 23 (see NOTE 2)	2.98	0.00	0.00	0.00	0.00	0.15	\$52.34
VTTR5100-05/04	300 610 01	1.27	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/03	300 610 02	1.12	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/02	300 610 03	1.22	0.50	0.00	0.00	0.00	0.06	\$195.39
VTTR5100-05/01	300 610 04	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/00	300 610 05	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/00	300 610 06	1.00	0.50	0.00	0.00	0.00	0.05	\$191.90
VTTR5100-05/00	300 610 07	1.48	0.50	0.00	0.00	0.00	0.07	\$198.88
VTTR5100-05/00	300 610 08	1.43	0.50	0.00	0.00	0.00	0.07	\$198.88
VTTR5100-05/00	300 610 09	1.03	0.50	0.00	0.00	0.00	0.05	\$191.90

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY				PARCEL FY23 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE EBU'S	PARCEL EBU TOTAL	
VTTR5100-05/62	300 610 10	1.01	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/61	300 610 11	1.06	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/60	300 610 12	1.01	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/59	300 610 13	1.00	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/58	300 610 14	1.00	0.50	0.00	0.05	0.55	\$195.39
VTTR5100-05/57	300 610 15	1.16	0.50	0.00	0.06	0.56	\$191.90
VTTR5100-05/56	300 610 16	1.02	0.50	0.00	0.05	0.55	\$66.29
VTTR5100-05/98 (Outlot "G")	former 300 610 17 (see NOTE 2)	3.80	0.00	0.00	0.19	0.19	\$87.23
VTTR5100-05/107 (Outlot "P")	former 300 610 19 (see NOTE 2)	0.00	0.00	0.25	0.00	0.25	\$191.90
VTTR5100-05/28	300 620 01	1.02	0.50	0.00	0.05	0.55	\$233.77
VTTR5100-05/31	300 620 04	3.47	0.50	0.00	0.17	0.67	\$223.30
VTTR5100-05/32	300 620 05	2.73	0.50	0.00	0.14	0.64	\$202.37
VTTR5100-05/33	300 620 06	1.68	0.50	0.00	0.08	0.58	\$254.70
VTTR5100-05/34	300 620 07	4.68	0.50	0.00	0.23	0.73	\$191.90
VTTR5100-05/35	300 620 08	1.01	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/36	300 620 09	1.00	0.50	0.00	0.05	0.55	\$191.90
VTTR5100-05/37	300 620 10	1.04	0.50	0.00	0.05	0.55	\$66.29
VTTR5100-05/99 (Outlot "H")	former 300 620 11 (see NOTE 2)	3.74	0.00	0.00	0.19	0.19	\$237.26
VTTR5100-05/92 (Outlot "A")	former 300 620 12 (see NOTE 2)	13.60	0.00	0.00	0.68	0.68	\$0.00
VTTR5100-05/104	300 620 13T	0.00	0.00	0.00	0.00	0.00	\$191.90
VTTR5100-05/29A/A	300 620 19	1.00	0.50	0.00	0.05	0.55	\$223.30
VTTR5100-05/30A/A	300 620 20	2.82	0.50	0.00	0.14	0.64	
ASSESSED PARCEL COUNT:		388	257.50	9.00	82.71	349.21	\$121,843.03
ZERO ASSESSED PCL. COUNT:		64					\$669.90
TOTAL PARCEL COUNT:		452					\$1,395.64
							\$119,777.49

TOTAL FOR OUTLOTS REFERENCED IN NOTE 1 BELOW:
TOTAL FOR OUTLOTS REFERENCED IN NOTE 2 BELOW:
TOTAL FY23 LEVY BILLED TO FY23 TAX ROLL:

NOTE 1:
FORMER APNs 300-021-78 (TR 4321 Outlot "A"), 300-550-08 (TR 4321 Outlot "F"), 300-560-20 (Portion of TR 4321 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 FCPPD (IN THE AMOUNTS SHOWN ABOVE; A TOTAL OF \$669.90).

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 FCPPD (IN THE AMOUNTS SHOWN ABOVE; A TOTAL OF \$1,395.64).

TWENTY-THIRD 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 2022 FOR FUNDING
FRIANT STATION WINTER SERVICE STAFFING COSTS**

EXHIBIT F
TABULATION OF ASSESSMENT REVENUES VS ASSESSMENT AREA COST SHARES
FISCAL YEARS 2001 THROUGH 2022
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	\$ -
SUBTOTALS through FY 2012	\$ 610,391.10	\$ 606,477.87	\$ 912,010.97	\$ (305,533.10)	\$ 615,421.73	\$ 0.00
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			\$ 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	\$ 99,388.36	\$ 162,659.00	\$ (63,270.64)	\$ 99,388.36	\$ -
FY21	\$ 106,057.70	\$ 106,804.14	\$ 173,151.00	\$ (66,346.86)	\$ 106,804.14	\$ -
FY22	\$ 114,175.70	\$ 114,999.15	\$ 186,570.00	\$ (71,570.85)	\$ 114,999.15	\$ -
FY23	\$ 119,775.40	N/A	\$ 195,152.00	N/A	N/A	N/A
GRAND TOTAL ELIGIBLE FOR TRANSFER TO GENERAL FUND THROUGH THE END OF FY22 (JUNE 30, 2023):		\$ 1,505,369.52			\$ 1,505,369.52	

**TWENTY-THIRD 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

**FY23 EBU CALCULATIONS FOR NEW PARCELS AND FOR
CHANGED STATUS PARCELS**

TABLE FY23-1:

**FY23 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 FY23-2:

**FY23 EBU CALCULATIONS FOR NEW PARCELS CREATED
BY THE SUBDIVISION OR RECONFIGURATION OF OLD
PARCELS AND FOR CHANGED LAND USE STATUS PARCELS**

EXHIBIT G
TABLE FY23-1

FY23 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 REF. NO.	APN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL							DEBRIS FIRE RISK EBU DATA							TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA							CALC EBU
		PARCEL EBU	VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VACANT / PARTIALLY DEVELOPED ACRES	CALC EBU	VAC LOT	DEVELOP LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	7500SF	20,000SF	BLDG SIZE HAZARD FACTOR	OVER 40K	CALC EBU		
																						NON-RESIDENTIAL	
	1	300 021 278	2.06	41.29	41.29	2.06																0.00	
		2003-01/5	300 031 68T	0.00	4.41	4.41	0.00	0.00	0.00													0.00	
		2003-01/2	300 021 73	0.00	13.73	13.73	0.00	0.00	0.00													0.00	
		2003-01/6	300 021 74T	DELETED FROM ROLL F709 APPORTIONMENT																		0.00	
		2003-01/7	300 021 75T	0.00	0.01	0.01	0.00	0.00	0.00													0.00	
		2003-01/3	300 021 77	DELETED FROM ROLL F706 APPORTIONMENT																		0.00	
		2003-01/17 (Outlot "J")	former 300 021 78	1.18	4.65	1.00	3.65	0.18	0.18													0.00	
		2003-01/3A	300 021 82	DELETED FROM ROLL FY21																		0.00	
		2003-01/3A	300 021 89	0.00	102.50	102.50	0.00	0.00	0.00													0.00	
		2003-01/6A	300 021 86	0.01	0.16	0.00	0.16	0.01	0.01													0.00	
		2003-01/6B	300 021 87T	0.00	1.27	1.27	0.00	0.00	0.00													0.00	
		2	300 032 12S	1.99	39.75	0.00	39.75	1.99	1.99													0.00	
		3	300 032 31	DELETED FROM ROLL F707 APPORTIONMENT																		0.00	
		4	300 032 32T	0.00	34.04	34.04	0.00	0.00	0.00													0.00	
		5	300 032 42S	0.00	5.00	5.00	0.00	0.00	0.00													0.00	
		6	300 032 43S	0.00	25.09	25.09	0.00	0.00	0.00													0.00	
		7	300 032 44S	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		8	300 032 47S	1.70	33.92	0.00	33.92	1.70	1.70													0.00	
		9	300 032 48S	DELETED FROM ROLL F701 APPORTIONMENT																		0.00	
		9A	300 032 49S	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		9B	300 032 50S	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		79A9B1	300 032 52S	DELETED FROM ROLL F709 APPORTIONMENT																		0.00	
		79A9B2	300 032 53S	DELETED FROM ROLL F709 APPORTIONMENT																		0.00	
		79A9B3	300 032 54S	DELETED FROM ROLL F709 APPORTIONMENT																		0.00	
		79A9B4	300 032 55S	DELETED FROM ROLL F709 APPORTIONMENT																		0.00	
		79A9B5	300 032 57S	DELETED FROM ROLL F709 APPORTIONMENT																		0.00	
		79A9B1-9B5B	300 032 65S	0.27	5.32	0.00	5.32	0.27	0.27													0.00	
		79A9B1-9B5B	300 032 66S	0.61	12.18	0.00	12.18	0.61	0.61													0.00	
		79A9B1-9B5B	300 032 68S	1.44	28.88	0.00	28.88	1.44	1.44													0.00	
		79A9B1-9B5B	300 032 69S	0.50	9.98	0.00	9.98	0.50	0.50													0.00	
		10	300 050 17	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		2003-01/4	300 050 24	0.00	5.00	5.00	0.00	0.00	0.00													0.00	
		2003-01/1	300 050 25	0.00	45.00	45.00	0.00	0.00	0.00													0.00	
		11	300 050 26	DELETED FROM ROLL F701 APPORTIONMENT																		0.00	
		12	300 050 27	DELETED FROM ROLL F701 APPORTIONMENT																		0.00	
		13	300 050 28	DELETED FROM ROLL F701 APPORTIONMENT																		0.00	
		14	300 050 29	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		15	300 050 31	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		16	300 050 32	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		17	300 050 33	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		18	300 050 34	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		11B	300 050 36	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		12B	300 050 38	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		13B	300 050 40	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		31	300 061 29	1.94	38.84	0.00	38.84	1.94	1.94													0.00	
		32	300 061 30	1.94	38.72	0.00	38.72	1.94	1.94													0.00	
		33	300 061 32	1.95	39.00	0.00	39.00	1.95	1.95													0.00	
		34	300 061 33	1.79	35.87	0.00	35.87	1.79	1.79													0.00	
		37	300 061 44	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		38	300 061 46	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		39	300 061 59	1.96	39.11	0.00	39.11	1.96	1.96													0.00	
		40	300 061 67	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		41	300 061 69	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		42	300 061 70	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		43	300 061 71	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		44	300 061 72	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	
		45	300 061 73	DELETED FROM ROLL F703 APPORTIONMENT																		0.00	

EXHIBIT G
TABLE FY23-1

FY23 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 REF NO.	APN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA					TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA					CALC EBU						
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)		2 TO 4 FLRS	BLDG SIZE	7500SF	20,000SF	BLDG SIZE HAZARD FACTOR 40,000SF	OVER 40K
46	300 210 01T	0.00	0.08	0.08	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	0.00
47	300 210 02	1.80	2.06	1.00	1.06	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	300 210 03T	0.00	3.95	3.95	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	0.00
49	300 210 04	2.22	6.49	2.00	4.49	0.22	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	300 210 05T	0.00	4.13	4.13	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	0.00
51	300 210 06T	0.00	1.00	1.00	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	0.00	0.00
52	300 210 07	1.26	2.15	1.00	1.15	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	300 210 08T	0.00	1.87	1.87	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	0.00
54	300 210 10ST	0.00	4.31	4.31	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	0.00
55	300 210 11T	0.00	6.13	6.13	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	0.00
56	300 210 14T	0.00	3.79	3.79	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	0.00
57	300 210 15	1.00	1.09	1.00	0.09	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
58	300 210 19S	0.65	12.96	0.00	12.96	0.65	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	300 210 20P	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	0.00	0.00	0.00	0.00
60A	300 210 21	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	0.00	0.00	0.00	0.00
60	300 210 21T	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	0.00	0.00	0.00	0.00
61A	300 210 22	0.00	5.96	5.96	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	0.00
61	300 210 22T	0.00	4.68	4.68	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	0.00
34	300 210 23T	0.00	6.97	6.97	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	0.00
63	300 220 02T	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	0.00	0.00	0.00	0.00
63	300 220 03T	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	0.00	0.00	0.00	0.00
64	300 220 04T	2.00	2.01	2.00	0.01	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
65	300 220 06	0.00	2.86	2.86	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	0.00
66	300 220 07T	0.00	3.25	3.25	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	0.00
67	300 220 08T	0.00	2.28	2.28	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	0.00
68	300 220 09T	0.00	2.24	2.24	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	0.00
69	300 220 15T	0.00	1.62	1.62	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	0.00
70	300 220 18T	0.00	1.23	1.23	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	0.00
71	300 220 19T	1.46	10.18	1.00	9.18	0.46	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	300 220 20	0.00	9.80	9.80	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	0.00
73	300 220 21T	0.00	9.89	9.89	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	0.00
74	300 220 22T	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	0.00	0.00	0.00	0.00
75A	300 220 23	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	0.00	0.00	0.00	0.00
75	300 220 23T	0.55	2.00	1.00	1.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PTTRS 100-05-2	300 230 06	0.56	2.14	1.00	1.14	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PTTRS 100-05-3	300 230 07	0.56	2.22	1.00	1.22	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PTTRS 100-05-4	300 230 08	1.06	2.21	1.00	1.21	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PTTRS 100-05-5	300 230 09	1.05	2.01	1.00	1.01	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-6	300 230 10	1.05	2.03	1.00	1.03	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-7	300 230 11	0.55	2.03	1.00	1.03	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-8	300 230 12	0.56	2.18	1.00	1.18	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-9	300 230 13	0.55	2.07	1.00	1.07	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-8A	300 230 14	1.05	2.04	1.00	1.04	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-8B	300 230 15	1.05	2.02	1.00	1.02	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-8C	300 230 16	1.05	2.02	1.00	1.02	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-102 (Child "K")	former 300 230 17	0.17	3.37	0.00	3.37	0.17	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-102 (Child "Y")	former 300 230 18	0.31	6.29	0.00	6.29	0.31	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-106	300 230 19	0.00	0.06	0.06	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	0.00
VTTRS 100-05-108	300 230 20T	0.55	2.00	1.00	1.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-110	300 240 26	0.56	2.20	1.00	1.20	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-111	300 240 27	0.56	2.22	1.00	1.22	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-112	300 240 28	0.55	2.00	1.00	1.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-113	300 240 29	0.55	2.01	1.00	1.01	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-114	300 240 30	0.56	2.23	1.00	1.23	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-115	300 240 31	0.55	2.00	1.00	1.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VTTRS 100-05-116	300 240 32	0.55	2.00	1.00	1.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT G
TABLE FY23-1

FY23 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 REF. NO.	AFN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA				NON-RESIDENTIAL			CALC 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		7500SF	20,000SF	40,000SF	HAZARD FACTOR
VTTTS100-0517	300 240 33	0.55	2.00	1.00	1.00	0.05	0.05	0	0	0	0	0	0	0	0	0	0.00	0.00
VTTTS100-0580	300 240 34	0.55	2.04	1.00	1.04	0.05	0.05	0	0	0	0	0	0	0	0	0	0.00	0.00
VTTTS100-0581	300 240 35	1.06	2.16	1.00	1.01	0.05	0.05	0	0	0	0	0	0	0	0	0	0.00	0.00
VTTTS100-0582	300 240 36	0.55	2.01	1.00	1.01	0.05	0.05	0	0	0	0	0	0	0	0	0	0.00	0.00
VTTTS100-0594 (Outlot "C")	former 300 240 37	0.34	6.82	0.00	6.82	0.34	0.34	0	0	0	0	0	0	0	0	0	0.00	0.00
VTTTS100-051063	300 240 38	DELETED FROM ROLL FY10	0.00	21.99	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
76	300 270 06T	0.00	1.83	1.83	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
77	300 270 09T	DELETED FROM ROLL FY09 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
78	300 290 09	DELETED FROM ROLL FY14 - CONVERTED FROM U.S.A. TRUST NON-TAXABLE TO TAXABLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
79	300 290 13T	1.15	4.06	1.00	3.06	0.15	0.15	0	1	0	0	0	0	0	0	0	0.00	0.00
79	300 290 13	0.00	5.04	5.04	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
80	300 290 14T	0.00	6.50	6.50	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
81	300 290 15T	0.00	13.39	13.39	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
82	300 290 16T	DELETED FROM ROLL FY04 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
83	300 290 42	3.78	75.50	0.00	75.50	3.78	3.78	0	0	0	0	0	0	0	0	0	0.00	0.00
84	300 290 43	0.05	1.00	0.00	1.00	0.05	0.05	0	0	0	0	0	0	0	0	0	0.00	0.00
85	300 290 45	0.00	14.26	14.26	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
86	300 290 46ST	0.00	26.60	26.60	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
87	300 290 47ST	0.00	6.50	6.50	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
83A	300 290 52T	0.00	2.00	2.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
83B	300 290 53T	0.00	29.04	29.04	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
78A	300 290 54T	0.00	7.91	7.91	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
78B	300 290 55T	1.02	20.34	0.00	20.34	1.02	1.02	0	0	0	0	0	0	0	0	0	0.00	0.00
88	300 340 01S	1.02	20.35	0.00	20.35	1.02	1.02	0	0	0	0	0	0	0	0	0	0.00	0.00
89	300 340 03S	DELETED FROM ROLL FY09 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
90	300 340 06S	DELETED FROM ROLL FY09 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
91	300 340 07S	DELETED FROM ROLL FY01 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
92	300 340 08S	DELETED FROM ROLL FY01 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
93	300 340 09S	DELETED FROM ROLL FY01 APPORTIONMENT	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
94	300 340 10S	DELETED FROM ROLL FY10 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
95	300 340 11S	DELETED FROM ROLL FY10 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
96	300 340 13S	DELETED FROM ROLL FY10 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
97	300 340 14S	DELETED FROM ROLL FY09 APPORTIONMENT	0.06	1.17	0.00	1.17	0.06	0.06	0	0	0	0	0	0	0	0	0.00	0.00
98	300 340 15S	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.06	1.17	0.00	1.17	0.06	0.06	0	0	0	0	0	0	0	0	0.00	0.00
99	300 340 16S	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.06	1.17	0.00	1.17	0.06	0.06	0	0	0	0	0	0	0	0	0.00	0.00
92-93-94/108/109A	300 340 24S	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
92-93-94/108/109B	300 340 25S	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
92-93-94/108/109C	300 340 26S	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.10	1.95	0.00	1.95	0.10	0.10	0	0	0	0	0	0	0	0	0.00	0.00
92-93-94/108/109E	300 340 31ST	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.76	15.20	0.00	15.20	0.76	0.76	0	0	0	0	0	0	0	0	0.00	0.00
92-93-94/108/109B2	300 340 28S	DELETED FROM ROLL FY13 APPORTIONMENT RE- ANNEXATION TO CFD 2010-01	0.37	7.35	0.00	7.35	0.37	0.37	0	0	0	0	0	0	0	0	0.00	0.00
90/91/98A	300 340 30S	1.45	29.05	0.00	29.05	1.45	1.45	0	0	0	0	0	0	0	0	0	0.00	0.00
90/91/98B	300 340 36S	0.68	13.66	0.00	13.66	0.68	0.68	0	0	0	0	0	0	0	0	0	0.00	0.00
90/91/98C	300 340 37S	0.00	20.28	20.28	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
90/91/98D	300 340 38S	0.00	23.45	23.45	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
100	300 350 01ST	0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
101	300 350 02ST	0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
102	300 350 04ST	0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
103	300 350 05ST	0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
104	300 350 07ST	0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
105	300 350 08S	DELETED FROM ROLL FY07 APPORTIONMENT	0.00	20.00	20.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
105A	300 350 08ST	DELETED FROM ROLL FY07 APPORTIONMENT	0.00	20.00	20.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
106	300 350 09S	DELETED FROM ROLL FY07 APPORTIONMENT	0.00	20.00	20.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
106A	300 350 09ST	DELETED FROM ROLL FY07 APPORTIONMENT	0.00	20.00	20.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
107	300 350 11S	DELETED FROM ROLL FY07 APPORTIONMENT	0.00	19.04	19.04	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
107A	300 350 30ST	DELETED FROM ROLL FY01 APPORTIONMENT	0.00	19.04	19.04	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00
108	300 350 19S	DELETED FROM ROLL FY01 APPORTIONMENT	0.00	19.04	19.04	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0.00

EXHIBIT G
TABLE FY23-1

FY23 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 FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA				CALC EBU	CALC EBU						
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	RESIDENTIAL		NON-RESIDENTIAL				BLDG SIZE	BLDG SIZE HAZARD FACTOR				
							VAC LOT	DEVEL LOT	SER 2 FLRS	CALC EBU					VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	7500SF
109	9293/04/108/109D	300 350 215	0.85	17.02	0.00	17.02	0.85	0	0	0	0	0	0	0	0	0	0	0.00
9293/04/108/109E	300 350 275	DELETED FROM ROLL FY01 APPORTIONMENT																0.00
9293/04/108/109F	300 350 285	DELETED FROM ROLL FY01 APPORTIONMENT																0.00
110	300 380 10	DELETED FROM ROLL FY01 APPORTIONMENT																0.00
111	300 380 11	DELETED FROM ROLL FY01 APPORTIONMENT																0.00
112	300 380 12	1.20	5.00	1.00	4.00	0.20	0	0	0	0	0	0	0	0	0	0	0	0.00
113	300 380 13	0.25	5.00	0.00	5.00	0.25	0	0	0	0	0	0	0	0	0	0	0	0.00
114	300 380 14	4.19	64.79	1.00	63.79	3.19	0	0	0	0	0	0	0	0	0	0	0	0.00
117A	300 380 19F	0.00	19.07	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0.00
110A	300 380 20T	0.00	4.68	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0.00
115	300 420 02S	1.23	24.53	0.00	24.53	1.23	0	0	0	0	0	0	0	0	0	0	0	0.00
116	300 420 03S	1.13	22.66	0.00	22.66	1.13	0	0	0	0	0	0	0	0	0	0	0	0.00
117	300 420 04S	4.32	86.43	0.00	86.43	4.32	0	0	0	0	0	0	0	0	0	0	0	0.00
118	300 420 11S	0.95	18.92	0.00	18.92	0.95	0	0	0	0	0	0	0	0	0	0	0	0.00
119	300 420 13S	DELETED FROM ROLL FY09 APPORTIONMENT																0.00
120	300 420 15S	DELETED FROM ROLL FY09 APPORTIONMENT																0.00
121	300 420 16S	DELETED FROM ROLL FY09 APPORTIONMENT																0.00
122	300 420 17S	DELETED FROM ROLL FY09 APPORTIONMENT																0.00
123	300 420 18S	DELETED FROM ROLL FY09 APPORTIONMENT																0.00
123/A	300 420 19S	DELETED FROM ROLL FY09 APPORTIONMENT																0.00
123/A/B	300 420 20S	DELETED FROM ROLL FY06 APPORTIONMENT																0.00
123/A/B-1	300 420 24S	DELETED FROM ROLL FY10 APPORTIONMENT																0.00
281	300 420 25S	0.36	7.15	0.00	7.15	0.36	0	0	0	0	0	0	0	0	0	0	0	0.00
119/120/121/122A	300 420 29S	1.00	20.02	0.00	20.02	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
123/A/B-1/C-1	300 420 31S	DELETED FROM ROLL FY11 APPORTIONMENT																0.00
123/A/B-1/C-2	300 420 32S	DELETED FROM ROLL FY11 APPORTIONMENT																0.00
123/A/B-1/C-1/C-2	300 420 33S	DELETED FROM ROLL FY21	8.93	178.76	105.22	73.54	3.68	0	0	0	0	0	0	0	0	0	0	0.00
123/A/B-1/C-1/C-2	300 420 35S	1.20	124	0.00	124	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
124	300 430 01S	1.20	125	0.00	125	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
125	300 430 02S	1.20	126	0.00	126	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
126	300 430 03S	0.50	127	0.00	127	0.50	0	0	0	0	0	0	0	0	0	0	0	0.00
127	300 430 06S	1.20	128	0.00	128	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
128	300 430 07S	1.20	129	0.00	129	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
129	300 430 08S	1.20	130	0.00	130	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
130	300 430 09S	DELETED FROM ROLL FY08 APPORTIONMENT																0.00
131	300 430 10S	1.20	131	0.00	131	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
133/A/B-2	300 430 11S	DELETED FROM ROLL FY08 APPORTIONMENT																0.00
133/A/B-2/130	300 430 12S	1.00	132	0.00	132	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
132	300 440 01S	1.00	133	0.00	133	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
133	300 440 02S	0.50	134	0.00	134	0.50	0	0	0	0	0	0	0	0	0	0	0	0.00
134	300 440 03S	1.00	135	0.00	135	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
135	300 440 04S	1.20	136	0.00	136	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
136	300 440 05S	1.20	137	0.00	137	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
137	300 440 06S	0.50	138	0.00	138	0.50	0	0	0	0	0	0	0	0	0	0	0	0.00
138	300 440 07S	1.20	139	0.00	139	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
139	300 440 08S	0.50	140	0.00	140	0.50	0	0	0	0	0	0	0	0	0	0	0	0.00
140	300 440 09S	1.20	141	0.00	141	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
141	300 440 10S	DELETED FROM ROLL FY10 APPORTIONMENT FOR PLA 09-45																0.00
142	300 440 11S	1.20	143	0.00	143	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
143	300 440 13S	1.00	144	0.00	144	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
144	300 440 14S	1.20	145	0.00	145	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
145	300 440 15S	1.00	146	0.00	146	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
146	300 440 16S	1.00	147	0.00	147	1.00	0	0	0	0	0	0	0	0	0	0	0	0.00
147	300 440 18S	1.20	148	0.00	148	1.20	0	0	0	0	0	0	0	0	0	0	0	0.00
123/A/B-1/141A	300 440 20S	0.58	2.55	1.00	1.55	0.08	0	0	0	0	0	0	0	0	0	0	0	0.00
148	300 450 10S	0.50	149	0.00	149	0.50	0	0	0	0	0	0	0	0	0	0	0	0.00
149	300 450 11S	0.50	150	0.00	150	0.50	0	0	0	0	0	0	0	0	0	0	0	0.00

EXHIBIT G
TABLE FY23-1

FY23 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 REF NO	APN (TABLE FY21-1 SORT BY ASCENDING APN)	DEBRIS FIRE RISK EBU DATA				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA				CALC EBU			
		TOTAL PARCEL EBU	VAC ACRES	ADJUST ACRES	PARTIALLY DEVELOPED NET VAC ACRES	VAC LOT	DEVEL LOT	SPR 2 FLRS	CALC EBU		NON-RESIDENTIAL 7500SF	BLDG SIZE HAZARD FACTOR 40,000SF	OVER-40K
	150	300 450 12S	0.50										0.00
	151	300 450 13S	1.20										0.00
	152	300 450 14S	0.50										0.00
	153	300 450 15S	1.00										0.00
	154	300 450 16S	0.50										0.00
	155	300 450 17S	1.20										0.00
	156	300 450 18S	1.20										0.00
	157	300 450 19S	1.20										0.00
	158	300 450 20S	1.20										0.00
	159	300 450 21S	1.20										0.00
	160	300 450 22S	1.20										0.00
	161	300 450 23S	1.20										0.00
	162	300 450 24S	1.00										0.00
	163	300 450 25S	0.50										0.00
	164	300 450 26S	1.00										0.00
	165	300 450 27S	1.00										0.00
	166	300 450 28S	1.00										0.00
	167	300 450 29S	1.20										0.00
	168	300 450 30S	1.20										0.00
	169	300 450 31S	1.20										0.00
	170	300 450 32S	1.20										0.00
	171	300 450 33S	1.20										0.00
	172	300 450 34S	1.20										0.00
	173	300 460 01S	1.20										0.00
	174	300 460 02S	0.50										0.00
	175	300 460 03S	1.20										0.00
	176	300 460 04S	1.77	1.38	1.00	0.38							1.75
	PM 8171 (75-82)-PEL 1	300 460 05S	1.20										0.00
	177	300 470 01S	1.20										0.00
	178	300 470 02S	1.20										0.00
	179	300 470 03S	1.20										0.00
	179A	300 470 22S	1.20										0.00
	180	300 470 04S	1.20										0.00
	181	300 470 05S	1.20										0.00
	181A	300 470 21S	1.20										0.00
	182	300 470 06S	1.20										0.00
	183	300 470 07S	1.20										0.00
	184	300 470 08S	1.20										0.00
	185	300 470 09S	1.20										0.00
	186	300 470 10S	1.20										0.00
	187	300 470 11S	1.20										0.00
	188	300 470 12S	0.50										0.00
	189	300 470 13S	1.20										0.00
	190	300 470 14S	1.20										0.00
	183A	300 470 16S	1.20										0.00
	123A-B-1/182A	300 470 18S	1.20										0.00
	191	300 480 01S	1.20										0.00
	192	300 480 02S	1.20										0.00
	193	300 480 03S	1.20										0.00
	194	300 480 04S	0.50										0.00
	195	300 480 05S	0.50										0.00
	196	300 480 06S	0.50										0.00
	197	300 480 07S	1.20										0.00
	198	300 480 08S	1.20										0.00
	199	300 480 09S	1.00										0.00

EXHIBIT G
TABLE FY23-1

FY23 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 REF. NO.	APN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA			TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA								CALC EBU						
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	VAC LOT	DEVEL LOT	SER 2 FLRS	CALC EBU	VAC LOT	1 FR (# BLDG)	2 TO 4 FLRS	BLDG SIZE		75000SF	BLDG SIZE HAZARD FACTOR	OVER 40K			
200	300 480 10S	1.20				0.00				0	0	1	1.20				3507			0.00
201	300 480 11S	1.20				0.00				0	0	1	1.20				0			0.00
202	300 480 12S	0.50				0.00				0	0	0	0.50				0			0.00
203	300 480 13S	1.00				0.00				0	0	0	1.00				0			0.00
204	300 480 14S	0.50				0.00				0	0	0	0.50				0			0.00
205	300 490 03S	1.20				0.00				0	0	1	1.20				2081			0.00
206	300 490 04S	1.00				0.00				0	0	0	1.00				2811			0.00
207	300 490 05S	1.20				0.00				0	0	1	1.20				2850			0.00
208	300 490 06S	1.20				0.00				0	0	0	1.00				0			0.00
209	300 490 07S	1.00				0.00				0	0	0	1.20				0			0.00
210	300 490 08S	1.20				0.00				0	0	0	1.00				3724			0.00
211	300 490 09S	1.20				0.00				0	0	0	1.00				2560			0.00
212	300 490 10S	1.00				0.00				0	0	0	0.50				0			0.00
213	300 490 11S	1.00				0.00				0	0	0	1.00				0			0.00
214	300 490 12S	0.50				0.00				0	0	0	0.50				0			0.00
215	300 490 13S	0.50				0.00				0	0	0	0.50				0			0.00
216	300 490 14S	1.00				0.00				0	0	0	1.00				2537			0.00
217	300 490 15S	1.00				0.00				0	0	0	1.00				0			0.00
218	300 490 16S	0.50				0.00				0	0	0	0.50				0			0.00
219	300 490 17S	1.20				0.00				0	0	0	1.20				3849			0.00
220	300 490 18S	1.20				0.00				0	0	0	1.20				0			0.00
221	300 490 19S	1.20				0.00				0	0	0	1.20				0			0.00
222	300 490 20S	1.00				0.00				0	0	0	1.00				3293			0.00
223	300 490 21S	1.20				0.00				0	0	0	1.20				0			0.00
224	300 490 22S	0.50				0.00				0	0	0	0.50				0			0.00
225	300 490 23S	0.50				0.00				0	0	0	0.50				0			0.00
226	300 490 24S	1.20				0.00				0	0	0	1.20				0			0.00
227	300 490 25S	1.20				0.00				0	0	0	1.20				0			0.00
227A	300 490 26S	1.00				0.00				0	0	0	1.00				0			0.00
227B	300 490 27S	1.00				0.00				0	0	0	1.00				0			0.00
228	300 500 01S	1.20				0.00				0	0	0	1.20				0			0.00
229	300 500 02S	1.20				0.00				0	0	0	1.20				0			0.00
230	300 500 03S	1.20				0.00				0	0	0	1.20				0			0.00
231	300 500 04S	1.20				0.00				0	0	0	1.20				2212			0.00
232	300 500 05S	0.50				0.00				0	0	0	0.50				0			0.00
233	300 500 06S	0.50				0.00				0	0	0	0.50				0			0.00
234	300 500 07S	0.50				0.00				0	0	0	0.50				0			0.00
235	300 500 08S	1.20				0.00				0	0	0	1.20				0			0.00
236	300 500 09S	0.50				0.00				0	0	0	0.50				0			0.00
237	300 500 10S	0.50				0.00				0	0	0	0.50				0			0.00
238	300 500 11S	0.50				0.00				0	0	0	0.50				0			0.00
239	300 500 12S	0.50				0.00				0	0	0	0.50				0			0.00
240	300 500 13S	1.20				0.00				0	0	0	1.20				0			0.00
241	300 500 14S	1.20				0.00				0	0	0	1.20				0			0.00
242	300 500 15S	1.20				0.00				0	0	0	1.20				0			0.00
243	300 500 16S	1.20				0.00				0	0	0	1.20				0			0.00
244	300 500 17S	0.50				0.00				0	0	0	0.50				0			0.00
245	300 500 18S	0.50				0.00				0	0	0	0.50				0			0.00
246	300 500 19S	1.20				0.00				0	0	0	1.20				0			0.00
247	300 500 20S	0.50				0.00				0	0	0	0.50				0			0.00
248	300 500 21S	1.20				0.00				0	0	0	1.20				2641			0.00
249	300 500 22S	1.21				0.00				0	0	0	1.20				3428			0.00
119/120/121/123B	300 500 23S	1.23				0.00				0	0	0	1.20				0			0.00
119/120/121/123C	300 500 33S	1.23				0.00				0	0	0	1.20				0			0.00
119/120/121/123D	300 500 34S	1.27				0.00				0	0	0	1.20				0			0.00
239/230/231/A	300 500 37S	0.50				0.00				0	0	0	0.50				0			0.00

EXHIBIT G
TABLE FY23-1

FY23 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 REF NO.	APN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA			TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA								CALC EBU				
			VACANT/PARTIALLY DEVELOPED VAC ADJUST NET VAC CALC ACRES ACRES ACRES EBU	RESIDENTIAL				NON-RESIDENTIAL										
						VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	7500SF	20,000SF	BLDG SIZE HAZARD FACTOR 40,000SF	OVER 40K	CALC EBU
229/230/231/3	300 500 365	1.20	6.00						1.20									0.00
240	300 510 015	1.20	0.00						1.20									0.00
250	300 510 025	0.50	0.00						0.50									0.00
251	300 510 035	0.50	0.00						0.50									0.00
252	300 510 045	0.50	0.00						0.50									0.00
253	300 510 055	0.50	0.00						0.50									0.00
254	300 510 065	0.50	0.00						0.50									0.00
255	300 510 075	1.00	0.00						1.00									0.00
256	300 510 085	0.50	0.00						0.50									0.00
257	300 510 095	1.20	0.00						1.20									0.00
258	300 520 015	1.20	0.00						1.20				4524					0.00
259	300 520 025	1.00	0.00						1.00									0.00
260	300 520 035	0.50	0.00						0.50									0.00
261	300 520 045	0.50	0.00						0.50									0.00
262	300 520 055	0.50	0.00						0.50									0.00
263	300 520 065	0.50	0.00						0.50									0.00
264	300 520 075	0.50	0.00						0.50									0.00
265	300 520 085	0.50	0.00						0.50									0.00
266	300 520 095	0.50	0.00						0.50									0.00
267	300 520 105	1.00	0.00						1.00									0.00
268	300 520 115	1.20	0.00						1.20				2816					0.00
269	300 520 125	0.50	0.00						0.50									0.00
270	300 520 135	0.50	0.00						0.50									0.00
271	300 520 145	1.00	0.00						1.00									0.00
272	300 520 155	1.00	0.00						1.00									0.00
273	300 520 165	1.00	0.00						1.00									0.00
274	300 520 175	1.00	0.00						1.00									0.00
275	300 520 185	1.00	0.00						1.00									0.00
276	300 520 195	1.00	0.00						1.00									0.00
277	300 520 205	1.00	0.00						1.00									0.00
278	300 520 215	1.00	0.00						1.00									0.00
279	300 520 225	1.00	0.00						1.00									0.00
280	300 520 235	0.50	0.00						0.50									0.00
281	300 520 245	0.50	0.00						0.50									0.00
282	300 520 255	0.50	0.00						0.50									0.00
283	300 520 265	0.50	0.00						0.50									0.00
284	300 520 275	0.50	0.00						0.50									0.00
285	300 520 285	0.50	0.00						0.50									0.00
286	300 520 295	0.50	0.00						0.50									0.00
287	300 520 305	0.50	0.00						0.50									0.00
288	300 520 315	0.50	0.00						0.50									0.00
289	300 520 325	0.50	0.00						0.50									0.00
290	300 520 335	0.50	0.00						0.50									0.00
291	300 520 345	0.50	0.00						0.50									0.00
292	300 520 355	0.50	0.00						0.50									0.00
293	300 520 365	0.50	0.00						0.50									0.00
294	300 520 375	0.50	0.00						0.50									0.00
295	300 520 385	0.50	0.00						0.50									0.00
296	300 520 395	0.50	0.00						0.50									0.00
297	300 520 405	0.50	0.00						0.50									0.00
298	300 520 415	0.50	0.00						0.50									0.00
299	300 520 425	0.50	0.00						0.50									0.00
300	300 520 435	0.50	0.00						0.50									0.00
301	300 520 445	0.50	0.00						0.50									0.00
302	300 520 455	0.50	0.00						0.50									0.00
303	300 520 465	0.50	0.00						0.50									0.00
304	300 520 475	0.50	0.00						0.50									0.00
305	300 520 485	0.50	0.00						0.50									0.00
306	300 520 495	0.50	0.00						0.50									0.00
307	300 520 505	0.50	0.00						0.50									0.00
308	300 520 515	0.50	0.00						0.50									0.00
309	300 520 525	0.50	0.00						0.50									0.00
310	300 520 535	0.50	0.00						0.50									0.00
311	300 520 545	0.50	0.00						0.50									0.00
312	300 520 555	0.50	0.00						0.50									0.00
313	300 520 565	0.50	0.00						0.50									0.00
314	300 520 575	0.50	0.00						0.50									0.00
315	300 520 585	0.50	0.00						0.50									0.00
316	300 520 595	0.50	0.00						0.50									0.00
317	300 520 605	0.50	0.00						0.50									0.00
318	300 520 615	0.50	0.00						0.50									0.00
319	300 520 625	0.50	0.00						0.50									0.00
320	300 520 635	0.50	0.00						0.50									0.00
321	300 520 645	0.50	0.00						0.50									0.00
322	300 520 655	0.50	0.00						0.50									0.00
323	300 520 665	0.50	0.00						0.50									0.00
324	300 520 675	0.50	0.00						0.50									0.00
325	300 520 685	0.50	0.00						0.50									0.00
326	300 520 695	0.50	0.00						0.50									0.00
327	300 520 705	0.50	0.00						0.50									0.00
328	300 520 715	0.50	0.00						0.50									0.00
329	300 520 725	0.50	0.00						0.50									0.00
330	300 520 735	0.50	0.00						0.50									0.00
331	300 520 745	0.50	0.00						0.50									0.00
332	300 520 755	0.50	0.00						0.50									0.00
333	300 520 765	0.50	0.00						0.50									0.00
334	300 520 775	0.50	0.00						0.50									0.00
335	300 520 785	0.50	0.00						0.50									0.00
336	300 520 795	0.50	0.00						0.50									0.00
337	300 520 805	0.50	0.00						0.50									0.00
338	300 520 815	0.50	0.00						0.50									0.00
339	300 520 825	0.50	0.00						0.50									0.00
340	300 520 835	0.50	0.00						0.50									0.00
341	300 520 845	0.50	0.00						0.50									0.00
342	300 520 855	0.50	0.00						0.50									0.00
343	300 520 865	0.50	0.00						0.50									0.00
344	300 520 875	0.50	0.00						0.50									0.00
345	300 520 885	0.50	0.00						0.50									0.00
346	300 520 895	0.50	0.00						0.50									0.00
347	300 520 905	0.50	0.00						0.50									0.00
348	300 520 915	0.50	0.00						0.50									

EXHIBIT G
TABLE FY23-1

FY23 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 FY21-1 SORT BY ASCENDING APN)	DEBRIS FIRE RISK EBU DATA										TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA									
		TOTAL EBU	VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	7500SF 20,000SF	BLDG SIZE HAZARD FACTOR	40,000SF OVER 40K	CALC EBU			
	LLA 01-15G	300 540 70	DELETED FROM ROLL FY19 APPORTIONMENT															0.00			
	LLA 01-15H	300 540 71	DELETED FROM ROLL FY19 APPORTIONMENT															0.00			
	LLA 01-15I	300 540 84	DELETED FROM ROLL FY19 APPORTIONMENT															0.00			
	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	1.00	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)b	300 541 03	DELETED FROM ROLL FY14 APPORTIONMENT	0.16	3.27	0.00	3.27	0.16	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)c	300 541 05	DELETED FROM ROLL FY14 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	0.49	9.75	0.00	9.75	0.49	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)d	300 541 07	DELETED FROM ROLL FY14 APPORTIONMENT	0.36	7.18	0.00	7.18	0.36	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)e	300 541 09	DELETED FROM ROLL FY14 APPORTIONMENT	4.40	87.92	0.00	87.92	4.40	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)f	300 542 51	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	2.95	59.07	0.00	59.07	2.95	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)g	300 542 52	DELETED FROM ROLL FY14 APPORTIONMENT	2.00	40.00	0.00	40.00	2.00	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)h	300 541 11S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	0.98	19.50	0.00	19.50	0.98	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)i	300 541 12	DELETED FROM ROLL FY14 APPORTIONMENT	1.33	26.69	0.00	26.69	1.33	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)j	300 542 12	DELETED FROM ROLL FY14 APPORTIONMENT	0.98	19.50	0.00	19.50	0.98	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)k	300 541 13	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	0.97	19.48	0.00	19.48	0.97	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)l	300 542 54S	DELETED FROM ROLL FY14 APPORTIONMENT	0.26	5.24	0.00	5.24	0.26	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)m	300 541 15S	DELETED FROM ROLL FY14 APPORTIONMENT	0.16	3.11	0.00	3.11	0.16	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)n	300 541 16S	DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13	0.01	0.11	0.00	0.11	0.01	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)o	300 541 23	DELETED FROM ROLL FY14 APPORTIONMENT	0.01	0.11	0.00	0.11	0.01	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)p	300 541 25	DELETED FROM ROLL FY14 APPORTIONMENT	0.01	0.23	0.00	0.23	0.01	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)q	300 542 37	DELETED FROM ROLL FY14 APPORTIONMENT	0.01	0.23	0.00	0.23	0.01	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)r	300 541 28	DELETED FROM ROLL FY14 APPORTIONMENT	0.01	0.23	0.00	0.23	0.01	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)s	300 542 40	DELETED FROM ROLL FY13 APPORTIONMENT PLA 11-13	0.01	0.23	0.00	0.23	0.01	0.00	0	0	0	0	0	0	0	0	0.00			
	LLA 01-(15A-15T)t	300 541 34	DELETED FROM ROLL FY14 APPORTIONMENT															0.00			

EXHIBIT G
TABLE FY23-1

FY23 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# REF NO.	APN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA				NON-RESIDENTIAL							
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	BLDG SIZE HAZARD FACTOR 7500SF 20,000SF 40,000SF	OVER 40K	CALC EBU	
LLA 01-(15A-157)(PL41-1-13)	300 542 34	0.01	0.12	0.00	0.12	0.07											0.00	
LLA 01-(15A-157)	300 541 38																	0.00
LLA 01-(15A-157)	300 541 39																	0.00
LLA 01-(15A-157)	300 541 747																	0.00
LLA 01-(15A-157)	300 542 247																	0.00
LLA 01-(15A-157)	300 541 75																	0.00
LLA 01-(15A-157)	300 541 41																	0.00
LLA 01-(15A-157)	300 541 42																	0.00
LLA 01-(15A-157)	300 541 43																	0.00
LLA 01-(15A-157)	300 541 44																	0.00
LLA 01-(15A-157)	300 541 45																	0.00
LLA 01-(15A-157)	300 541 61																	0.00
LLA 01-(15A-157)	300 542 32																	0.00
LLA 01-(15A-157)	300 541 62																	0.00
LLA 01-(15A-157)	300 542 30																	0.00
LLA 01-(15A-157)	300 541 63																	0.00
LLA 01-(15A-157)	300 541 707																	0.00
LLA 01-(15A-157)	300 542 287																	0.00
LLA 01-(15A-157)	300 541 77																	0.00
LLA 01-(15A-157)	300 541 64																	0.00
LLA 01-(15A-157)	300 542 33																	0.00
LLA 01-(15A-157)	300 541 65																	0.00
LLA 01-(15A-157)	300 541 66																	0.00
LLA 01-(15A-157)	300 541 66																	0.00
LLA 01-(15A-157)	300 542 35																	0.00
LLA 01-(15A-157)	300 541 67																	0.00
LLA 01-(15A-157)	300 541 68																	0.00
LLA 01-(15A-157)	300 541 69																	0.00
LLA 01-(15A-157)	300 541 70																	0.00
LLA 01-(15A-157)	300 542 39																	0.00
LLA 01-(15A-157)	300 541 83																	0.00
LLA 01-(15A-157)	300 542 38																	0.00
LLA 01-(15A-157)	300 541 84																	0.00
LLA 01-(15A-157)	300 542 36																	0.00
LLA 01-(15A-157)	300 541 86																	0.00
LLA 01-(15A-157)	300 542 42																	0.00
LLA 01-(15A-157)	300 541 87																	0.00
LLA 01-(15A-157)	300 542 27																	0.00
LLA 01-(15A-157)	300 541 90																	0.00
LLA 01-(15A-157)	300 542 29																	0.00
LLA 01-(15A-157)	300 541 91																	0.00
LLA 01-(15A-157)	300 542 31																	0.00
LLA 01-(15A-157)	300 541 92																	0.00
LLA 01-(15A-157)	300 542 25																	0.00
LLA 01-(15A-157)	300 541 93																	0.00
LLA 01-(15A-157)	300 542 26																	0.00
LLA 01-(15A-157)	300 550 01																	0.00
LLA 01-(15A-157)	300 550 02																	0.00
LLA 01-(15A-157)	300 550 03																	0.00
LLA 01-(15A-157)	300 550 04																	0.00
LLA 01-(15A-157)	300 550 05																	0.00
LLA 01-(15A-157)	300 550 06																	0.00
LLA 01-(15A-157)	300 550 07																	0.00
LLA 01-(15A-157)	300 550 08																	0.00
LLA 01-(15A-157)	300 550 09T																	0.00
LLA 01-(15A-157)	300 550 10T																	0.00

EXHIBIT G
TABLE FY23-1

FY23 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

AS/MT REF NO	APN (TABLE FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA					TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA											
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	L.FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	7500SF 20,000SF	BLDG SIZE HAZARD FACTOR	40,000SF OVER 40K	CALC EBU	
2003-01/10	300 550 11T	0.00	0.01	0.01	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0.00		
	2003-01/11	DELETED FROM ROLL FY10																	
	2003-01/38	0.50				0.00	1	0	0	0.50							0.00		
	2003-01/3C	0.50				0.00	1	0	0	0.50							0.00		
	2003-01/19A	1.00				0.00	0	1	0	1.00							0.00		
	2003-01/78A	0.50				0.00	1	0	0	0.50							0.00		
	TKR 5505-Pel 1	0.50				0.00	1	0	0	0.50							0.00		
	2003-01/26	DELETED FROM ROLL FY106-APPORTIONMENT																	
	2003-01/27	1.00				0.00	0	1	0	1.00							0.00		
	2003-01/28	1.20				0.00	0	0	1	1.20							0.00		
	2003-01/29	1.20				0.00	0	0	1	1.20							0.00		
	2003-01/30	1.00				0.00	0	1	0	1.00							0.00		
	2003-01/31	1.00				0.00	0	1	0	1.00							0.00		
	2003-01/32	1.20				0.00	0	0	1	1.20							0.00		
	2003-01/33	1.00				0.00	0	1	0	1.00							0.00		
	2003-01/34	0.50				0.00	1	0	0	0.50							0.00		
	2003-01/35	0.50				0.00	1	0	0	0.50							0.00		
	2003-01/36	0.50				0.00	1	0	0	0.50							0.00		
	2003-01/37	1.00				0.00	0	1	0	1.00							0.00		
	2003-01/38	300 560 13															0.00		
	2003-01/39	300 560 14															0.00		
	Merged 2003-01/38 and 01/39																		
	2003-01/40	300 560 15				0.00	1	0	0	0.50							0.00		
	2003-01/41	300 560 16				0.00	0	1	0	1.00							0.00		
	2003-01/42	300 560 17				0.00	0	1	0	1.00							0.00		
	2003-01/12	300 560 18															0.00		
	2003-01/13	300 560 19															0.00		
	2003-01/43 (Ptn. Outlot "C")	former 300 560 20	0.10	1.95	0.00	1.95	0	0	0	0.00							0.00		
	2003-01/26A	300 560 22	0.50			0.00	1	0	0	0.50							0.00		
	2003-01/44	300 570 01	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/45	300 570 02	1.20			0.00	0	1	0	1.20							0.00		
	2003-01/46	300 570 03	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/47	300 570 04	0.50			0.00	1	0	0	0.50							0.00		
	2003-01/48	300 570 05	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/49	300 570 06	0.50			0.00	1	0	0	0.50							0.00		
	2003-01/50	300 570 07	1.20			0.00	0	0	1	1.20							0.00		
	2003-01/51	300 570 08	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/52	300 570 09	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/53	300 570 10	1.20			0.00	0	0	1	1.20							0.00		
	2003-01/54	300 570 11	1.20			0.00	0	1	1	1.20							0.00		
	2003-01/55	300 570 12	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/56	300 570 13	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/57	300 570 14	0.50			0.00	1	0	0	0.50							0.00		
	2003-01/58	300 570 15	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/59	300 570 16	1.20			0.00	0	0	1	1.20							0.00		
	2003-01/60	300 570 17	1.20			0.00	0	0	1	1.20							0.00		
	2003-01/61	300 570 18	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/14	300 570 19															0.00		
	2003-01/15	300 570 20															0.00		
	2003-01/62 (Ptn. Outlot "C")	former 300 570 21	0.24	4.77	0.00	4.77	0	0	0	0.00							0.00		
	2003-01/63	300 580 01	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/64	300 580 02	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/65	300 580 03	1.20			0.00	0	0	1	1.20							0.00		
	2003-01/66	300 580 04	1.00			0.00	0	1	0	1.00							0.00		
	2003-01/67	300 580 05	1.00			0.00	0	1	0	1.00							0.00		

EXHIBIT G
TABLE FY23-1

FY23 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 FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA					TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA					CALC EBU					
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)		2 TO 4 FLRS	BLDG SIZE	7500SF 20,000SF	BLDG SIZE HAZARD FACTOR 40,000SF OVER 40K	CALC EBU
2003-01168	300 580 06	1.00				0.00												0.00
2003-01169	300 580 07	1.00				0.00												0.00
2003-01170	300 580 08	0.50				0.00												0.00
2003-01171	300 580 09	1.00				0.00												0.00
2003-01172	300 580 10	1.00				0.00												0.00
2003-01173	300 580 11	1.20				0.00												0.00
2003-01174	300 580 12	1.20				0.00												0.00
2003-01175	300 580 13	1.00				0.00												0.00
2003-01176	300 580 14	1.00				0.00												0.00
2003-01177	300 580 15	1.00				0.00												0.00
2003-01177	(Pm. Outlot "C") former 300 580 16	0.30	5.92	0.00		0.30												0.00
VTTTS100-05186	300 590 01	1.05	2.02	1.00		1.02												0.00
VTTTS100-05187	300 590 02	1.05	2.02	1.00		1.02												0.00
VTTTS100-05188	300 590 03	0.55	2.04	1.00		1.04												0.00
VTTTS100-05189	300 590 04	1.05	2.07	1.00		1.07												0.00
VTTTS100-05190	300 590 05	1.05	2.00	1.00		1.00												0.00
VTTTS100-05171	300 590 06	0.57	2.42	1.00		1.42												0.00
VTTTS100-05169	300 590 07	0.55	2.03	1.00		1.03												0.00
VTTTS100-05168	300 590 08	0.57	2.43	1.00		1.43												0.00
VTTTS100-05167	300 590 09	0.55	2.03	1.00		1.03												0.00
VTTTS100-05166	300 590 10	0.55	2.06	1.00		1.06												0.00
VTTTS100-05165	300 590 11	0.55	2.05	1.00		1.05												0.00
VTTTS100-05155	300 590 12	0.55	2.00	1.00		1.00												0.00
VTTTS100-05154	300 590 13	0.55	2.00	1.00		1.00												0.00
VTTTS100-05153	300 590 14	0.55	2.00	1.00		1.00												0.00
VTTTS100-05152	300 590 15	0.55	2.01	1.00		1.01												0.00
VTTTS100-05151	300 590 16	0.55	2.01	1.00		1.01												0.00
VTTTS100-05150	300 590 17	0.55	2.01	1.00		1.01												0.00
VTTTS100-05149	300 590 18	0.55	2.01	1.00		1.01												0.00
VTTTS100-05148	300 590 19	0.55	2.01	1.00		1.01												0.00
VTTTS100-05147	300 590 20	0.55	2.03	1.00		1.03												0.00
VTTTS100-05146	300 590 21	0.61	3.23	1.00		2.23												0.00
VTTTS100-05145	300 590 22	0.56	2.17	1.00		1.17												0.00
VTTTS100-05144	300 590 23	0.28	5.66	0.00		5.66												0.00
VTTTS100-05143	300 590 24	0.16	3.11	0.00		3.11												0.00
VTTTS100-05142	300 590 25	0.14	2.87	0.00		2.87												0.00
VTTTS100-05141	300 590 26	0.14	2.87	0.00		2.87												0.00
VTTTS100-05140	300 590 27	0.00	0.04	0.00		0.04												0.00
VTTTS100-05139	300 590 28	0.00	0.04	0.00		0.04												0.00
VTTTS100-05138	300 590 29	0.00	0.04	0.00		0.04												0.00
VTTTS100-05137	300 590 30	0.05	1.05	0.00		1.05												0.00
VTTTS100-05136	300 590 31	0.55	2.00	1.00		1.00												0.00
VTTTS100-05135	300 590 32	0.55	2.00	1.00		1.00												0.00
VTTTS100-05134	300 590 33	0.55	2.00	1.00		1.00												0.00
VTTTS100-05133	300 590 34	0.55	2.00	1.00		1.00												0.00
VTTTS100-05132	300 590 35	0.56	2.12	1.00		1.12												0.00
VTTTS100-05131	300 590 36	0.55	2.02	1.00		1.02												0.00
VTTTS100-05130	300 600 01	0.56	2.27	1.00		1.27												0.00
VTTTS100-05129	300 600 02	0.55	2.03	1.00		1.03												0.00
VTTTS100-05128	300 600 03	0.55	2.03	1.00		1.03												0.00
VTTTS100-05127	300 600 04	0.55	2.00	1.00		1.00												0.00
VTTTS100-05126	300 600 05	1.06	2.29	1.00		1.29												0.00
VTTTS100-05125	300 600 06	1.08	2.61	1.00		1.61												0.00
VTTTS100-05124	300 600 07	0.55	2.00	1.00		1.00												0.00
VTTTS100-05123	300 600 08	0.55	2.01	1.00		1.01												0.00
VTTTS100-05122	300 600 09	0.55	2.01	1.00		1.01												0.00

EXHIBIT G
TABLE FY23-1

FY23 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 FY21-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA				CALC EBU							
			VACANT /PARTIALLY DEVELOPED		RESIDENTIAL		NON-RESIDENTIAL											
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	VAC LOT	DEVEL LOT	SR 2 FLRS	CALC EBU		VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	BLDG SIZE	BLDG SIZE HAZARD FACTOR	HAZARD FACTOR
	VTTRS100-051718	300 600 10	0.55	2.01	1.00	1.01	0.05	0.05	0.50									0.00
	VTTRS100-051719	300 600 11	2.03	1.00	1.00	1.03	0.05	0.05	0.50									0.00
	VTTRS100-051720	300 600 12	1.05	2.07	1.00	1.07	0.05	0.05	1.00									0.00
	VTTRS100-051721	300 600 13	1.05	2.07	1.00	1.07	0.05	0.05	1.00									0.00
	VTTRS100-051722	300 600 14	1.06	2.18	1.00	1.18	0.06	0.06	1.00									0.00
	VTTRS100-051723	300 600 15	1.06	2.24	1.00	1.24	0.06	0.06	1.00									0.00
	VTTRS100-051724	300 600 16	0.55	2.02	1.00	1.02	0.05	0.05	0.50									0.00
	VTTRS100-051725	300 600 17	0.55	2.02	1.00	1.02	0.05	0.05	0.50									0.00
	VTTRS100-051726	300 600 18	0.56	2.16	1.00	1.16	0.06	0.06	0.50									0.00
	VTTRS100-051727	300 600 19	0.56	2.27	1.00	1.27	0.06	0.06	0.50									0.00
	VTTRS100-051728	300 600 20	0.56	2.14	1.00	1.14	0.06	0.06	0.50									0.00
	VTTRS100-051729	300 600 21	0.21	4.15	0.00	4.15	0.21	0.21	0.00									0.00
	VTTRS100-051730	300 600 22	0.88	17.62	0.00	17.62	0.88	0.88	0.00									0.00
	VTTRS100-051731	300 600 23	0.15	2.98	0.00	2.98	0.15	0.15	0.00									0.00
	VTTRS100-051732	300 600 24																0.00
	VTTRS100-051733	300 600 25																0.00
	VTTRS100-051734	300 610 01	0.56	2.27	1.00	1.27	0.06	0.06	0.50									0.00
	VTTRS100-051735	300 610 02	0.56	2.12	1.00	1.12	0.06	0.06	0.50									0.00
	VTTRS100-051736	300 610 03	0.56	2.22	1.00	1.22	0.06	0.06	0.50									0.00
	VTTRS100-051737	300 610 04	0.55	2.00	1.00	1.00	0.05	0.05	0.50									0.00
	VTTRS100-051738	300 610 05	0.55	2.00	1.00	1.00	0.05	0.05	0.50									0.00
	VTTRS100-051739	300 610 06	0.55	2.00	1.00	1.00	0.05	0.05	0.50									0.00
	VTTRS100-051740	300 610 07	0.57	2.48	1.00	1.48	0.07	0.07	0.50									0.00
	VTTRS100-051741	300 610 08	0.57	2.43	1.00	1.43	0.07	0.07	0.50									0.00
	VTTRS100-051742	300 610 09	0.55	2.03	1.00	1.03	0.05	0.05	0.50									0.00
	VTTRS100-051743	300 610 10	0.55	2.01	1.00	1.01	0.05	0.05	0.50									0.00
	VTTRS100-051744	300 610 11	0.55	2.06	1.00	1.06	0.05	0.05	0.50									0.00
	VTTRS100-051745	300 610 12	0.55	2.01	1.00	1.01	0.05	0.05	0.50									0.00
	VTTRS100-051746	300 610 13	0.55	2.00	1.00	1.00	0.05	0.05	0.50									0.00
	VTTRS100-051747	300 610 14	0.55	2.00	1.00	1.00	0.05	0.05	0.50									0.00
	VTTRS100-051748	300 610 15	0.56	2.16	1.00	1.16	0.06	0.06	0.50									0.00
	VTTRS100-051749	300 610 16	0.55	2.02	1.00	1.02	0.05	0.05	0.50									0.00
	VTTRS100-051750	300 610 17	0.19	3.80	0.00	3.80	0.19	0.19	0.00									0.00
	VTTRS100-051751	300 610 18																0.00
	VTTRS100-051752	300 610 19	0.25	0.03	0.03	0.00	0.00	0.00	0.00									0.25
	VTTRS100-051753	300 620 01	0.55	2.02	1.00	1.02	0.05	0.05	0.50									0.00
	VTTRS100-051754	300 620 02																0.00
	VTTRS100-051755	300 620 03																0.00
	VTTRS100-051756	300 620 04	0.67	4.47	1.00	3.47	0.17	0.17	0.50									0.00
	VTTRS100-051757	300 620 05	0.64	3.73	1.00	2.73	0.14	0.14	0.50									0.00
	VTTRS100-051758	300 620 06	0.58	2.68	1.00	1.68	0.08	0.08	0.50									0.00
	VTTRS100-051759	300 620 07	0.73	5.68	1.00	4.68	0.23	0.23	0.50									0.00

EXHIBIT G
TABLE FY23-1

FY23 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 FY21-1 SORT BY ASCENDING APN)	DEBRIS FIRE RISK EBU DATA										TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA									
		TOTAL PARCEL EBU					VACANT / PARTIALLY DEVELOPED					RESIDENTIAL					NON-RESIDENTIAL				
		VAC ACRES	ADJUST ACRES	NET VAC ACRES	CALC EBU	CALC EBU	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	7500SF	20,000SF	BLDG SIZE HAZARD FACTOR	OVER 40K	CALC EBU		
PTTRS100-05/35	300 620 08	0.55	2.01	1.00	0.05	1	0	0	0.50									0.00			
PTTRS100-05/36	300 620 09	0.55	1.00	1.00	0.05	1	0	0	0.50									0.00			
PTTRS100-05/37	300 620 10	0.55	2.04	1.00	0.05	1	0	0	0.50									0.00			
PTTRS100-05/99	former 300 620 11	0.19	3.74	0.00	0.19	0	0	0	0.00									0.00			
PTTRS100-05/92	(Outlot "A") former 300 620 12	0.68	13.60	0.00	0.68	0	0	0	0.00									0.00			
PTTRS100-05/104	300 620 13T	0.00	0.48	0.48	0.00	0	0	0	0.00									0.00			
PTTRS100-05/105D	300 620 14	DELETED FROM ROLL FY10																0.00			
PTTRS100-05/29A	300 620 16	DELETED FROM ROLL FY15 FOR PLA																0.00			
PTTRS100-05/29AA	300 620 19	0.55	2.00	1.00	0.05	1	0	0	0.50									0.00			
PTTRS100-05/30A	300 620 17	DELETED FROM ROLL FY15 FOR PLA																0.00			
PTTRS100-05/30AA	300 620 20	0.64	3.82	1.00	0.14	1	0	0	0.50									0.00			
TOTALS		349.21	2515.04	860.01	82.71	139	86	85	257.50	0	5	0	N/A	5	0	0	0	9.00			

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.

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-2130 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/_ REFERS TO ANNEXATION NO. 1 IN 2003 OF TRACT 4321 TO THE FIRE ASSESSMENT AREA, WITH THE ASSIGNED LOT REFERENCE NUMBER SHOWN AFTER THE "1". LLA 01-15 REFERS TO LOT LINE ADJUSTMENT NO. 2001-15. A REF. NO. VTRRS100-05/_ REFERS TO ANNEXATION NO. 2 IN 2005 ADDING TRACT 5109 (VENTANA HILLS) TO THE FIRE ASSESSMENT AREA, WITH THE TRACT 5100 LOT NUMBER SHOWN AFTER THE "7". REF. NO. 35A-1 REFERS TO FY12 SPLIT OF REF. NO. LLA01-(15A-15) INTO TWO PARCELS BY PUBLIC AGENCY GRANT DEED. REF. NO. LLA01-(15A-15) REFERS TO TWO PARCELS BY PUBLIC AGENCY GRANT DEED. REF. NO. LLA01-(15A-15)(PLA11-13) REFERS TO THE RECONFIGURATION OF THE PARCEL PER PLA 11-13 IN FY13. FOUR OF THE OLD PARCELS AFFECTED BY PLA 11-13 RETAINED THE OLD ASSESSOR'S PARCEL NUMBER AND JUST THE SUFFIX (PLA11-13) HAS BEEN ADDED TO THOSE PARCELS. THE SUFFIX (PLA11-13) THROUGH PLA 11-(3)8 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 FCPPD CFD 2010-01, AS DIRECTED BY FCPPD 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 FY23-2 FOR DETAILED LISTING OF PARCELS WITH NEW EBU TOTALS FOR FISCAL YEAR 2023 ("FY23").

EXHIBIT G
TABLE FY23-2
FY23 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 EDU	VAC LOT	1 FOR 2 TO 4 FLRS	BLDG SIZE	BLDG SIZE 7500SF	BLDG SIZE HAZARD FACTOR OVER 40K	CALC EBU	
I. FY23 EBU CALCULATIONS FOR NEW APN CREATED BY SUBDIVISION OR RECONFIGURATION OF OLD APN																	
a. OLD EBU FY22 - SUBDIVIDED OR RECONFIGURED NONE IN FY23																	
		0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0.00
i. NEW EBU FY23 - CREATED BY SUBDIVISION OR RECONFIGURATION OF OLD APN NONE IN FY23																	
		0.00	0.00	0.00	0.00	0	0	0	0	0.00	0	0	0	0	0	0	0.00
ii. NET FY23 EBU CHANGE																	
		0.00	0.00	0.00	0.00	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. FY23 TOTAL NET EBU CHANGE RE: NEW APN CREATED BY SUBDIVISION OR RECONFIGURATION OF OLD APN																	
		0.00	0.00	0.00	0.00	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. FY23 EBU CALCULATIONS FOR CHANGED LAND USE STATUS PARCELS (CHANGE USE CODE, CONSTRUCT NEW BUILDING ON PREVIOUSLY VACANT LOT, OR ADDITIONAL BUILDING)																	
a. FY22 EBU BEFORE LAND USE CHANGE																	
		0.00	0.00	0.00	0.00	0	0	0	0	0.00	0	0	0	0	0	0	0.00
		0.00	0.00	0.00	0.00	0	0	0	0	0.00	0	0	0	0	0	0	0.00
b. FY23 EBU AFTER LAND USE CHANGE (CONSTRUCT NEW HOUSE OR OTHER BUILDING)																	
		0.00	0.00	0.00	0.00	0	0	0	0	0.00	0	0	0	0	0	0	0.00
NOTE: THIS SECTION CHANGE: ASSESSOR ELIMINATED APNs ON OUTLOTS																	
III. FY22 EBU BEFORE LAND USE CHANGE																	
		0.56	2.21	1.00	1.21	1	0	0	0	0.50	0	0	0	0	0	0	0.00
		0.50	2.21	1.00	1.21	1	0	0	0	0.50	0	0	0	0	0	0	0.00
NOTE: THIS SECTION CHANGE: BUILDING PERMITS ISSUED																	
		1.06	2.21	1.00	1.21	2	0	0	0	1.00	0	0	0	0	0	0	0.00
b2. FY23 EBU AFTER LAND USE CHANGE (CONSTRUCT NEW HOUSE OR OTHER BUILDING)																	
		1.06	2.21	1.00	1.21	0	1	0	0	1.00	0	0	0	0	0	0	0.00
		1.00	2.21	1.00	1.21	0	1	0	0	1.00	0	0	0	0	0	0	0.00
NOTE: THIS SECTION CHANGE: BUILDING PERMITS ISSUED																	
		2.06	2.21	1.00	1.21	0	2	0	0	2.00	0	0	0	0	0	0	0.00
c. FY23 TOTAL NET EBU CHANGE RE: CHANGED LAND USE STATUS PARCELS																	
		1.00	0.00	0.00	0.00	-2	0	0	0	1.00	0	0	0	0	0	0	0.00

EXHIBIT G
TABLE FY23-2
FY23 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 NET VAC ACRES	CALC EBU	RESIDENTIAL					NON-RESIDENTIAL				
						VAC LOT	DEVEL LOT	BLDG PERMIT	SR 2 FLRS	CALC EDU	VAC LOT	1 FOR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	BLDG SIZE 7500SF
III. FY23 EBU CALCULATIONS RE: APN PREVIOUSLY DESIGNATED AS U. S. A. INDIAN TRUST LAND, NOW TAXABLE SUBJECT TO FIRE ASSESSMENT LEVY IN FY23 (OR FROM TAXABLE TO NON-TAXABLE) a. OLD EBU FY22 - FOR APNS DESIGNATED U. S. A. INDIAN TRUST LAND AND NOT SUBJECT TO FIRE ASSESSMENT IN FY22 (OR FROM TAXABLE TO NON-TAXABLE)															
NONE IN FY23															
	FY22 EBU	0.00	0.00	0.00	0.00										0.00
i. EBU FY23 - FOR APNS PREVIOUSLY DESIGNATED U. S. A. INDIAN TRUST LAND, NOW TAXABLE PROPERTY AND SUBJECT TO FIRE ASSESSMENT IN FY23 (OR FROM TAXABLE TO NON-TAXABLE)															
NONE IN FY23															
	FY23 EBU	0.00	0.00	0.00	0.00										0.00
ii. NET FY23 EBU CHANGE															
		0.00	0.00	0.00	0.00										0.00
b. FY23 TOTAL NET EBU CHANGE RE: APNS REVERTED FROM U. S. A. INDIAN TRUST LAND IN FY22 TO TAXABLE PROPERTY STATUS IN FY23 AND SUBJECT TO FIRE ASSESSMENT IN FY23 (OR FROM TAXABLE TO NON-TAXABLE)															
		0.00	0.00	0.00	0.00										0.00
IV. FY23 EBU CALCULATIONS RE: APN DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA PER ANNEXATION TO CFD 2010-01 EFF. FY23 a. OLD EBU FY22 - FOR APNS TO BE DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA BEGINNING FY23															
NONE IN FY23															
	FY22 EBU	0.00	0.00	0.00	0.00										0.00
i. EBU FY23 - APNS TO BE DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA BEGINNING IN FY23															
NONE IN FY23															
	FY23 EBU	0.00	0.00	0.00	0.00										0.00
ii. NET FY23 EBU CHANGE															
		0.00	0.00	0.00	0.00										0.00
b. FY23 TOTAL NET EBU CHANGE RE: APN TO BE DETACHED FROM MILLERTON FIRE ASSESSMENT LEVY AREA BEGINNING FY23															
		0.00	0.00	0.00	0.00										0.00
FY23 EBU CHANGES DETAILS															
		1.00	0.00	0.00	0.00										1.00
FY23 TOTAL EBU CHANGE															
		1.00													1.00
FY22 TOTAL ASSESSABLE EBU															
		348.21													348.21
FY23 TOTAL ASSESSABLE EBU															
		349.21													349.21
CHECK TOTAL FROM EXHIBIT G, TABLE FY23-1															
		349.21													349.21

TWENTY-THIRD 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
FY23 USES AND SOURCES OF FUNDS
CDF WINTER STAFFING OF FRIANT STATION
AND
SUMMARY OF FY23 FIRE ASSESSMENT
LEVY CALCULATIONS**

EXHIBIT H

SUMMARY FY23 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)	\$1,697,243
FY23 Administrator's Report Preparation Estimated Cost	<u>\$ 7,700</u>
Estimated Total FY23 Uses of Funds	\$1,704,943

Sources of Funds

1. Estimated FY23 Table Mountain Casino Winter Service Operations Share (60.0% of Operations Cost; Fee 57.96% FY23 Total Uses of Funds)	\$988,250
2. Estimated FY23 Fire Assessment Levy Revenue (7.15% FY23 Uses Funds)	<u>\$121,841</u>
3. Subtotal FY23 Fire Assessment Levy & Est. Table Mountain Fee (65.11%)	\$1,110,091
4. Net FY23 Fire District Share of Estimated Winter Staffing Cost (34.89% of Total FY23 Est. Uses of Funds)	\$594,852

SUMMARY OF FY23 FIRE ASSESSMENT LEVY CALCULATIONS:

FY23 Fire Assessment Levy can be no greater than \$195,512.00, which is 1/3 of the \$552,042.00 FY23 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	\$195,152.00
B. Less: FY22 Est. Assessment Surplus	\$ 0.00
C. Estimated Net Assessment Revenue Needed FY23	(\$195,152.00)
D. FY23 Assessment Levy Share of 5 Parcels With No APNs beginning in FY16	\$ 669.90
FY23 Assessment Levy Share of 14 Parcels With No APNs beginning in FY17	\$ 1,395.64
E. FY23 Assessment Levy Billed to Tax Roll	<u>\$119,777.49</u>
F. Subtotal Estimated Assessment Surplus (Shortfall)	(\$ 73,308.97)
G. Less Estimated Williamson Act Parcels Refund	(\$1,270.02)
H. Estimated Total FY23 Assessment Rev. (Shortfall)	(\$ 72,038.95)
I. Estimated Net FY23 Assessment Levy Revenue	
i. FY23 Assessment Levy Billed to Tax Roll	\$119,777.49
ii. FY23 Assessment Levy Share of 5 Parcels With No APNs beginning in FY16	\$ 669.90
FY23 Assessment Levy Share of 14 Parcels With No APNs beginning in FY17	\$ 1,395.64
iii. Estimated Williamson Act Parcels Refund	<u>(\$ 1,270.02)</u>
iv. Net FY23 Assessment Levy Revenue	<u>\$120,573.01</u>

(See FY23 Administrator's Report page 11)

TWENTY-THIRD 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 2023-2024**

EXHIBIT C

Fresno County Fire Protection District and Table Mountain Rancheria Agreement Fiscal Detail Sheet
Estimated Operating Budget for July 1, 2023 thru June 30, 2024 (12 Months / 13 work periods)
3 Person Staffing-4 FC, 5 FAE, W/ Ladder Truck and Engine Crossed Staffed

CLASSIFICATION	NUMBER	SALARY	MONTHS	SUB-TOTAL	BENEFITS 95.27%	TOTAL COST	Table Mountain Cost Share	FCFPD Cost Share
Salaries								
Fire Captain (FC)	3	\$6,417	12	\$231,006	\$220,079	\$451,084	\$451,084	\$0
Fire Apparatus Engineer (FAE)	4	\$5,718	12	\$274,470	\$261,487	\$535,957	\$535,957	\$0
Fire Captain (FC)	1	\$6,417	12	\$77,002	\$73,360	\$150,361		\$150,361
Fire Apparatus Engineer (FAE)	1	\$5,718	12	\$68,617	\$65,372	\$133,989		\$133,989
Extended Duty Week Compensation					59.03%			
Fire Captain	3	\$3,771	13	\$147,069	\$86,815	\$233,884	\$233,884	\$0
Fire Apparatus Engineer	4	\$3,369	13	\$175,188	\$103,413	\$278,601	\$278,601	\$0
Fire Captain	1	\$3,771	13	\$49,023	\$28,938	\$77,961		\$77,961
Fire Apparatus Engineer	1	\$3,369	13	\$43,797	\$25,853	\$69,650		\$69,650
Overtime					1.45%			
Overtime				\$151,200	\$2,192	\$153,392	\$0	\$153,392
Uniforms					1.45%			
Uniforms (Peru)	9	\$177.50	12	\$19,170	\$278	\$19,448	\$12,965	\$6,483
Sub-Total Personnel Services						\$2,104,330	\$1,512,492	\$591,837
Contract Administrative Fee				12.01%		\$252,730	\$181,650	\$71,080
TOTAL PERSONNEL SERVICES						\$2,357,060	\$1,694,143	\$662,917
Operating								
Operating Expenses (Fleet, Training, Utilities, Maintenance, Services, Supplies, etc.)						\$550,000	\$0	\$550,000
Fire Training Sponsorship of TMR members at the Mid Valley Regional Fire Training Center						\$2,500	\$0	\$2,500
TOTAL OPERATIONS						\$552,500	\$0	\$552,500
GRAND TOTAL ESTIMATED COST FOR JULY 1, 2023 - June 30, 2024*						\$2,909,560	\$1,694,143	\$1,215,417

Notes:

*TMR is invoiced on actual expenses not to exceed the estimated amount identified above.

TWENTY-THIRD 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 2023-2024**

EXHIBIT C

Fresno County Fire Protection District and Table Mountain Rancheria Agreement Fiscal Detail Sheet
Estimated Operating Budget for July 1, 2023 thru June 30, 2024 (12 Months / 13 work periods)
3 Person Staffing-4 FC, 5 FAE, W/ Ladder Truck and Engine Crossed Staffed

CLASSIFICATION	NUMBER	SALARY	MONTHS	SUB-TOTAL	BENEFITS 95.27%	TOTAL COST	Table Mountain Cost Share	FCFPD Cost Share
Salaries								
Fire Captain (FC)	3	\$6,417	12	\$231,006	\$220,079	\$451,084	\$451,084	\$0
Fire Apparatus Engineer (FAE)	4	\$5,718	12	\$274,470	\$261,487	\$535,957	\$535,957	\$0
Fire Captain (FC)	1	\$6,417	12	\$77,002	\$73,360	\$150,361		\$150,361
Fire Apparatus Engineer (FAE)	1	\$5,718	12	\$68,617	\$65,372	\$133,989		\$133,989
Extended Duty Week Compensation 59.03%								
Fire Captain	3	\$3,771	13	\$147,069	\$86,815	\$233,884	\$233,884	\$0
Fire Apparatus Engineer	4	\$3,369	13	\$175,188	\$103,413	\$278,601	\$278,601	\$0
Fire Captain	1	\$3,771	13	\$49,023	\$28,938	\$77,961		\$77,961
Fire Apparatus Engineer	1	\$3,369	13	\$43,797	\$25,853	\$69,650		\$69,650
Overtime 1.45%								
Overtime				\$151,200	\$2,192	\$153,392	\$0	\$153,392
Uniforms 1.45%								
Uniforms (Perm)	9	\$177.50	12	\$19,170	\$278	\$19,448	\$12,965	\$6,483
Sub-Total Personnel Services						\$2,104,330	\$1,512,492	\$591,837
Contract Administrative Fee				12.01%		\$252,730	\$181,650	\$71,080
TOTAL PERSONNEL SERVICES						\$2,357,060	\$1,694,143	\$662,917
Operating								
Operating Expenses (Fleet, Training, Utilities, Maintenance, Services, Supplies, etc.)						\$550,000	\$0	\$550,000
Fire Training Sponsorship of TMR members at the Mid Valley Regional Fire Training Center						\$2,500	\$0	\$2,500
TOTAL OPERATIONS						\$552,500	\$0	\$552,500
GRAND TOTAL ESTIMATED COST FOR JULY 1, 2023 - June 30, 2024*						\$2,909,560	\$1,694,143	\$1,215,417

Notes:

*TMR is invoiced on actual expenses not to exceed the estimated amount identified above.

TWENTY-THIRD 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 2023,
RE: PRICE AND POPULATION INFORMATION FOR
APPROPRIATION LIMIT CALCULATIONS
FOR FISCAL YEAR 2023-2024
(Received by Fresno County Fire Protection District)**



May 2023

Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy 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 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:	$\frac{4.44 + 100}{100} = 1.0444$
Population converted to a ratio:	$\frac{-0.35 + 100}{100} = 0.9965$
Calculation of factor for FY 2023-24:	$1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Fresno				
Clovis	0.80	123,532	124,523	124,523
Coalinga	-0.54	13,410	13,337	17,237
Firebaugh	0.89	8,420	8,495	8,495
Fowler	3.34	6,936	7,168	7,168
Fresno	0.12	542,515	543,151	543,428
Huron	-0.71	6,168	6,124	6,124
Kerman	2.11	16,605	16,955	16,955
Kingsburg	3.48	12,432	12,865	12,865
Mendota	-0.10	12,475	12,463	12,463
Mendota	-0.71	9,531	9,463	9,463
Orange Cove	-0.48	14,472	14,402	14,402
Parlier	1.75	24,944	25,381	25,381
Reedley	-0.23	26,302	26,241	26,241
Sanger	-0.72	3,634	3,608	3,608
San Joaquin	-0.22	24,354	24,300	24,300
Selma	-0.78	158,554	157,323	158,846
Unincorporated				
County Total	0.15	1,004,284	1,005,799	1,011,499

*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 2023-24

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2022-23	1-1-22	1-1-23
Fresno			
Incorporated	0.32	845,730	848,476
County Total	0.15	1,004,284	1,005,799
Glenn			
Incorporated	-0.61	14,737	14,647
County Total	-0.49	28,778	28,636
Humboldt			
Incorporated	-0.01	62,993	62,988
County Total	-0.53	134,518	133,801
Imperial			
Incorporated	0.66	142,168	143,112
County Total	0.57	172,794	173,784
Inyo			
Incorporated	-0.15	3,878	3,872
County Total	-0.16	18,862	18,832
Kern			
Incorporated	0.49	585,309	588,198
County Total	0.07	888,634	889,260
Kings			
Incorporated	0.39	107,837	108,261
County Total	0.22	132,609	132,905
Lake			
Incorporated	-1.03	21,553	21,331
County Total	-0.96	67,379	66,731
Lassen			
Incorporated	-2.27	9,371	9,158
County Total	-1.44	24,610	24,255

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

TWENTY-THIRD 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.

TWENTY-THIRD 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

- ASSESSMENT AREA BOUNDARY (COINCIDING WITH AREA OF STUDY BOUNDARY SHOWN ON EXHIBIT 1E, FIGURE 1, MAP DESCRIBED BELOW)
- FIRE ASSESSMENT COVENANT AREA (ANNEXED TO ASSESSMENT AREA BOUNDARIES FOR FIGURE 1E, FIGURE 1 TO SKETCH MAP OF ASSESSMENT AREA BOUNDARIES)
- ▨ INDICATES U.S.A. INDIAN TRUST LANDS NOT A PART OF THE ASSESSMENT AREA AND THEREFORE WILL NOT BE ASSESSED. THEY ARE SHOWN ON THIS MAP FOR CONVENIENCE ONLY, AND ARE DESCRIBED AS THE FOLLOWING FIFTEEN (15) FRESNO COUNTY ASSessor'S PARCEL NUMBERS: 300-210-011, 300-210-031, 300-210-051, 300-210-071, 300-220-087, 300-220-097, 300-220-151, 300-220-161, 300-220-191, 300-220-211, AND 300-220-221.

NOTES:

1. THE EXHIBIT A SKETCH MAP OF ORIGINAL ASSESSMENT AREA BOUNDARIES IS BASED ON THE MAP ENTITLED "FIGURE 1E: INFRASTRUCTURE PLAN 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 FRESNO 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, 11, 12, 13, 14, 15, AND 16, 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" ARE BASED ON THE LOTS AND BLOCKS SHOWN ON THE SKETCH MAP OF MOUNT DIABLO IN PORTION OF SECTIONS 8 AND 17, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN, AND MORE PARTICULARLY DESCRIBED AS THE BOUNDARIES OF THE AREA SUBJECT 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
INFRASTRUCTURE PLAN FOR
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'

WILSON &
ASSOCIATES
421 W. SIERRA MARIE SUITE 201
FRESNO, CALIFORNIA 93722
(569) 275 5445

DR. BY: W/W DATE: 09-10-03
PROJECT: 630Z REVISION: 02
FILE: 630ZSEKZ APPROVED: [Signature]

- ### REVISIONS
1. 3/13/09: ADDED NEW APNS WITHIN ASSESSMENT AREA BOUNDARIES FOR REFERENCE. MODIFIED MAP REF. IN LEGEND NOTE 1; NO CHANGE TO BOUNDARIES FROM 3/29/00 MAP.
 2. 9/16/03: AMENDED MAP NO. 1 AREA AND RELATED NOTES ABOVE

TWENTY-THIRD ANNUAL ADMINISTRATOR'S REPORT ON
ASSESSMENT LEVY

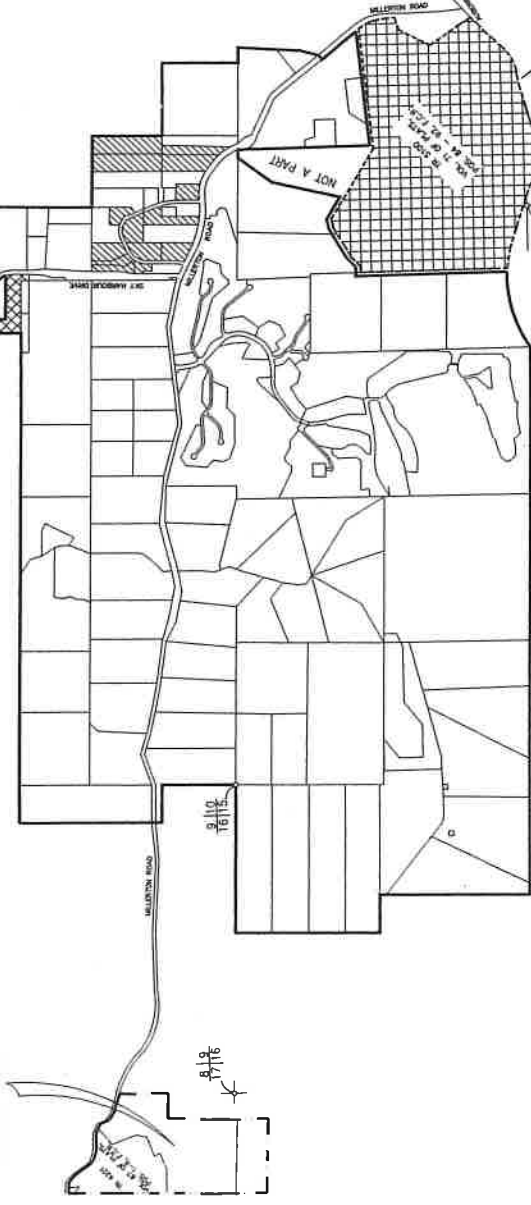
FRESNO COUNTY FIRE PROTECTION DISTRICT
BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES
MILLERTON NEW TOWN & SURROUNDING AREA

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

AMENDMENT NO. 1 AREA
ADDED TO ORIGINAL
ASSESSMENT AREA



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

BOUNDARY OF VESTING TENTATIVE TRACT MAP NO. 4321
FIRE ASSESSMENT COVENANT AREA ANNEXED TO ASSESSMENT
AREA BOUNDARIES 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 BEING ASSESSED
AND THEREFORE WILL NOT BE ASSESSED. THESE ARE TOWN
ON THIS MAP FOR CONVENIENCE ONLY, AND ARE DESCRIBED AS
THE FOLLOWING FIFTEEN (15) FRESNO COUNTY ASSESSOR'S
PARCEL NUMBERS: 300-210-011, 300-210-031, 300-210-051,
300-210-071, 300-210-091, 300-220-081, 300-220-101,
300-220-121, 300-220-141, 300-220-161, 300-220-181,
300-220-191, 300-220-211, AND 300-220-221.

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
FRESNO COUNTY RECORDS (F.C.R.)

INDICATES THE GENERAL LOCATION OF FRESNO COUNTY
ASSESSOR'S PARCEL NUMBERS 300-380-211, 300-380-221,
300-380-231, 300-380-241 THAT ARE NOT WITHIN THE
ORIGINAL ASSESSMENT AREA. THESE PARCELS ARE NOT
ADDED TO THOSE 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:
- 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 REPORT ENTITLED "PROPOSED REVISION TO THE MILLERTON SPECIFIC PLAN APPENDIX A WHITE FOX CREEK SUB-UNIT PLAN, COUNTY OF FRESNO PUBLIC WORKS & DEVELOPMENT SERVICES DEPT., 5/12/99.
 - PROPERTIES WITHIN ORIGINAL ASSESSMENT AREA BOUNDARIES ARE LOCATED IN PORTIONS OF SECTIONS 1, 2, 9, 10, 11, 12, 13, 14, 15, AND 16, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN (NDB & M).
 - THE BOUNDARIES OF THE AREA SHOWN ON THIS SKETCH MAP AS "AMENDMENT NO. 1 AREA ADDED TO ORIGINAL ASSESSMENT AREA" INCLUDE LOTS AND PARCELS OF LAND MOUNT DIABLO INDIAN TRUST LANDS IN SECTION 11, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN, 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 FRESNO COUNTY.
 - 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 MOUNT DIABLO INDIAN TRUST LANDS IN SECTION 11, TOWNSHIP 11 SOUTH, RANGE 21 EAST, MOUNT DIABLO BASE AND MERIDIAN, AND MORE PARTICULARLY 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. 20040290279, OFFICIAL RECORDS OF FRESNO COUNTY.
 - THE FOLLOWING FRESNO 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 BY RESOLUTION NO. 15-15, A RESOLUTION OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT DETERMINING, LEVYING AND IMPOSING A BENEFIT ASSESSMENT FOR ENHANCED FIRE SUPPRESSION SERVICES WITH THE MILLERTON NEW TOWN & SURROUNDING AREA OF THE DISTRICT FILED ON JULY 21, 2000, AS DOCUMENT NO. 2000-00086384, OFFICIAL RECORDS OF FRESNO COUNTY: 300-210-081, 300-210-1051, 300-210-211, 300-210-221, 300-220-041, 300-220-221
 - ALL DATA SHOWN ON THIS MAP SHEET 1 OF 1 WAS COMPILED FROM RECORD DATA.



NORTH
SCALE 1" = 1500'
0 75 150 300'

EXHIBIT A
AMENDMENT NO. 2
TO SKETCH MAP OF
ASSESSMENT AREA BOUNDARIES FOR
FRESNO COUNTY FIRE PROTECTION DISTRICT
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

WILSON &
ASSOCIATES
7600 N. INGRAM, SUITE 202
FRESNO, CALIFORNIA 93711
(509) 438-8644

DR. BY: HWY DATE: 5-06-05
PROJECT: 63026C REVISION: 04
FILE: 63026C4 APPROVED: HWY

- REVISIONS
- 3/13/05: ADDED NEW APNS WITHIN
BOUNDARIES ADDED MAP SET IN
LEGEND NOTE 1; NO CHANGE TO
BOUNDARIES FROM 3/10/00 MAP.
 - 3/10/03: AMENDMENT NO. 1 AREA
AND RELATED NOTES ADDED
 - 4/26/05: AMENDMENT NO. 2
ADDED TO ORIGINAL ASSESSMENT
SKETCH MAP SHOWING (A) TERRITORY
ADDED ALONG NORTHERN BOUNDARY
(B) TERRITORY ADDED ALONG SOUTHERN
BOUNDARY PER ANNEXATION OF TRACT 5100
(VENTANA HILLS) IN 2005; AND (C) ADDED
NOTE 3 LISTING APNS FOR NEW
MOUNT DIABLO INDIAN TRUST TABLE MOUNTAIN
PARKWAY
 - 6/9/05: INSERTED "NOT A PART" AT LOCATION
OF PARCELS DESCRIBED IN LEGEND AS "NOT A PART"

TWENTY-THIRD 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)**

TWENTY-THIRD 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)**

TWENTY-THIRD 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)**

TWENTY-THIRD 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)**

TWENTY-THIRD 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
19th DAY OF May 2010.

Ma. Alejandra
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
FIRE PROTECTION DISTRICT AT A REGULAR MEETING HELD ON THE
17th DAY OF April 2010, BY ITS
RESOLUTION NO. 2010-12-7

Ma. Alejandra
BOARD CLERK
FRESNO COUNTY FIRE PROTECTION DISTRICT

FILED THIS 31st DAY OF June 2010, AT
THE HOUR OF 2:23 O'CLOCK P.M. IN BOOK
418 PAGE 21-231 OF MAPS OF ASSESSMENT AND
COMMUNITY FACILITIES DISTRICTS AND AS INSTRUMENT
NO. 2010-0017225 IN THE OFFICE OF
THE COUNTY RECORDER OF THE COUNTY OF FRESNO,
STATE OF CALIFORNIA.

Rebecca Pacheco
BY DEPUTY
COUNTY RECORDER/CLERK
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
ASSESSORS MAPS FOR THOSE PARCELS LISTED.

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

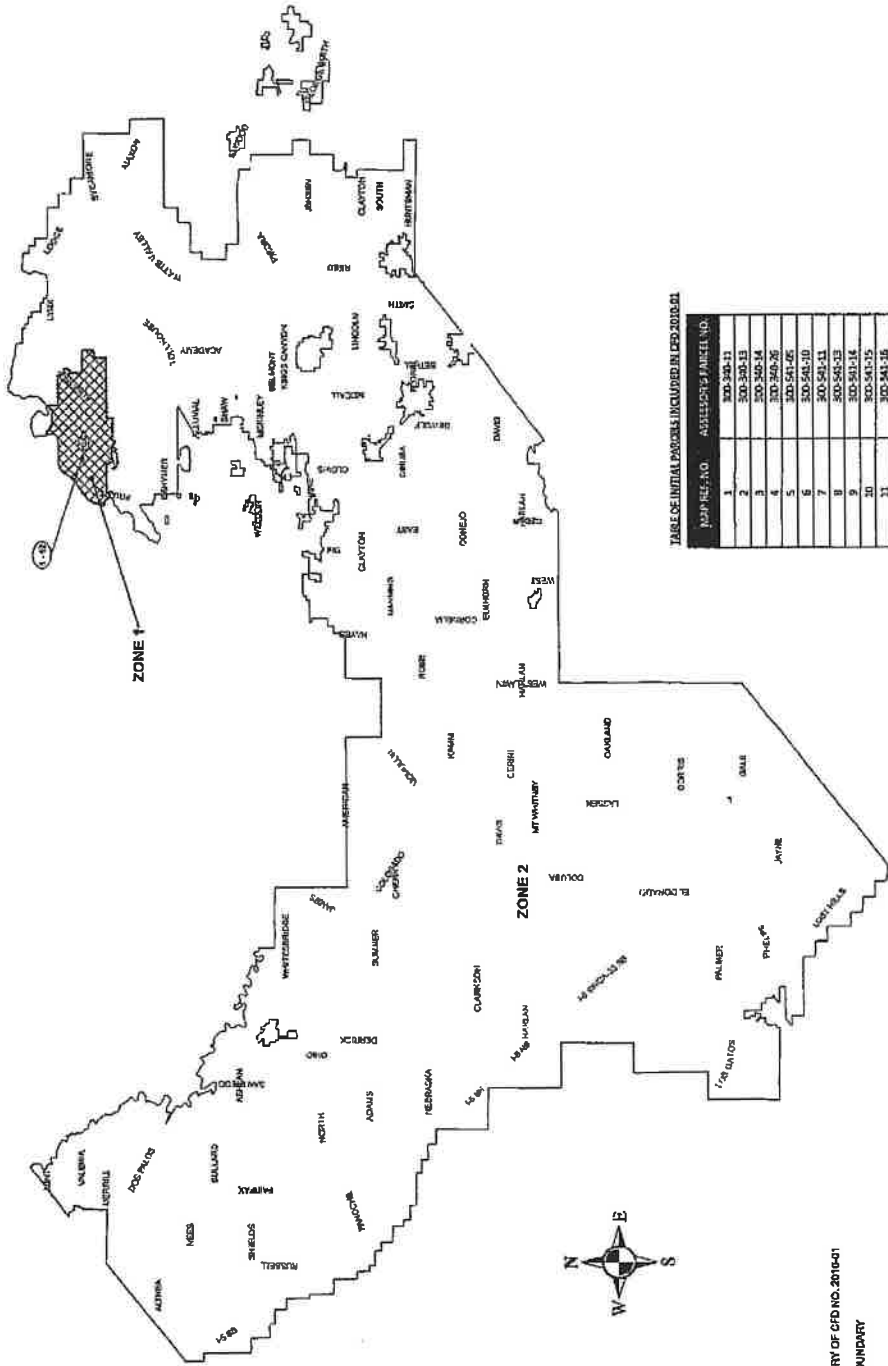


TABLE OF INITIAL PARCELS INCLUDED IN CFD 2010-01

MAP REF. NO.	ASSESSOR'S PARCEL NO.
1	300-340-13
2	300-340-13
3	300-340-14
4	300-340-26
5	300-541-05
6	300-541-10
7	300-541-11
8	300-540-33
9	300-541-14
10	300-541-15
11	300-541-35
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.

2

WILLDAN Financial Services

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.	ACCESSORY PARCELS NO.
1	300-340-31
2	300-340-33
3	300-340-34
4	300-340-36
5	300-341-05
6	300-341-10
7	300-341-21
8	300-341-23
9	300-341-34
10	300-341-35
11	300-341-37

▲ ZONE 1 PARCELS ALONG ZONE BOUNDARY

ACCESSORY PARCELS NUMBERS			
118-310-01	138-061-00	138-223-38	300-094-42
118-310-26	138-061-75	138-223-34	300-255-12
118-320-28	138-061-76	138-223-36	300-260-21
118-320-30	138-070-02	138-223-37	300-330-15
118-320-31	138-070-73	300-040-11	300-370-03
138-021-03	138-070-76	300-040-33	300-370-09
138-021-70	138-211-35	300-050-16	300-370-13
138-021-82	138-210-37	300-052-05	300-370-14
138-021-85	138-210-38	300-052-39	300-370-16
138-021-87	138-210-45	300-052-78	300-370-18
138-021-88	138-210-47	300-052-79	300-370-20
138-021-89	138-220-33	300-052-78	300-370-21
138-021-90	138-220-33	300-052-78	300-370-22
138-021-91	138-220-33	300-052-78	300-370-23
138-021-92	138-220-33	300-052-78	300-370-24
138-021-93	138-220-33	300-052-78	300-370-25
138-021-94	138-220-33	300-052-78	300-370-26
138-021-95	138-220-33	300-052-78	300-370-27
138-021-96	138-220-33	300-052-78	300-370-28
138-021-97	138-220-33	300-052-78	300-370-29
138-021-98	138-220-33	300-052-78	300-370-30
138-021-99	138-220-33	300-052-78	300-370-31
138-021-100	138-220-33	300-052-78	300-370-32
138-021-101	138-220-33	300-052-78	300-370-33
138-021-102	138-220-33	300-052-78	300-370-34
138-021-103	138-220-33	300-052-78	300-370-35
138-021-104	138-220-33	300-052-78	300-370-36
138-021-105	138-220-33	300-052-78	300-370-37
138-021-106	138-220-33	300-052-78	300-370-38
138-021-107	138-220-33	300-052-78	300-370-39
138-021-108	138-220-33	300-052-78	300-370-40
138-021-109	138-220-33	300-052-78	300-370-41
138-021-110	138-220-33	300-052-78	300-370-42
138-021-111	138-220-33	300-052-78	300-370-43
138-021-112	138-220-33	300-052-78	300-370-44
138-021-113	138-220-33	300-052-78	300-370-45
138-021-114	138-220-33	300-052-78	300-370-46
138-021-115	138-220-33	300-052-78	300-370-47
138-021-116	138-220-33	300-052-78	300-370-48
138-021-117	138-220-33	300-052-78	300-370-49
138-021-118	138-220-33	300-052-78	300-370-50
138-021-119	138-220-33	300-052-78	300-370-51
138-021-120	138-220-33	300-052-78	300-370-52
138-021-121	138-220-33	300-052-78	300-370-53
138-021-122	138-220-33	300-052-78	300-370-54
138-021-123	138-220-33	300-052-78	300-370-55
138-021-124	138-220-33	300-052-78	300-370-56
138-021-125	138-220-33	300-052-78	300-370-57
138-021-126	138-220-33	300-052-78	300-370-58
138-021-127	138-220-33	300-052-78	300-370-59
138-021-128	138-220-33	300-052-78	300-370-60
138-021-129	138-220-33	300-052-78	300-370-61
138-021-130	138-220-33	300-052-78	300-370-62
138-021-131	138-220-33	300-052-78	300-370-63
138-021-132	138-220-33	300-052-78	300-370-64
138-021-133	138-220-33	300-052-78	300-370-65
138-021-134	138-220-33	300-052-78	300-370-66
138-021-135	138-220-33	300-052-78	300-370-67
138-021-136	138-220-33	300-052-78	300-370-68
138-021-137	138-220-33	300-052-78	300-370-69
138-021-138	138-220-33	300-052-78	300-370-70
138-021-139	138-220-33	300-052-78	300-370-71
138-021-140	138-220-33	300-052-78	300-370-72
138-021-141	138-220-33	300-052-78	300-370-73
138-021-142	138-220-33	300-052-78	300-370-74
138-021-143	138-220-33	300-052-78	300-370-75
138-021-144	138-220-33	300-052-78	300-370-76
138-021-145	138-220-33	300-052-78	300-370-77
138-021-146	138-220-33	300-052-78	300-370-78
138-021-147	138-220-33	300-052-78	300-370-79
138-021-148	138-220-33	300-052-78	300-370-80
138-021-149	138-220-33	300-052-78	300-370-81
138-021-150	138-220-33	300-052-78	300-370-82
138-021-151	138-220-33	300-052-78	300-370-83
138-021-152	138-220-33	300-052-78	300-370-84
138-021-153	138-220-33	300-052-78	300-370-85
138-021-154	138-220-33	300-052-78	300-370-86
138-021-155	138-220-33	300-052-78	300-370-87
138-021-156	138-220-33	300-052-78	300-370-88
138-021-157	138-220-33	300-052-78	300-370-89
138-021-158	138-220-33	300-052-78	300-370-90
138-021-159	138-220-33	300-052-78	300-370-91
138-021-160	138-220-33	300-052-78	300-370-92
138-021-161	138-220-33	300-052-78	300-370-93
138-021-162	138-220-33	300-052-78	300-370-94
138-021-163	138-220-33	300-052-78	300-370-95
138-021-164	138-220-33	300-052-78	300-370-96
138-021-165	138-220-33	300-052-78	300-370-97
138-021-166	138-220-33	300-052-78	300-370-98
138-021-167	138-220-33	300-052-78	300-370-99
138-021-168	138-220-33	300-052-78	300-370-100

- 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.

