



# **FRESNO COUNTY FIRE**

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## **MEMORANDUM**

**Date:** 10/04/19

**To:** Board Directors

**Attn:** Mike Del Puppo  
President

**From:** Fire District Staff

**Subject:** Annual Millerton New Town Assessment Report

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

#### **ISSUE:**

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

#### **BACKGROUND:**

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

#### **DISCUSSION:**

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

**ALTERNATIVES:**

There are no alternatives


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

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

**RECOMMENDATION:**

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

**APPROVED:**

  
\_\_\_\_\_  
Josh I. Chrisman, Assistant Chief

  
\_\_\_\_\_  
10/4/2019

**NINETEENTH 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 2019  
(FRESNO COUNTY SPECIAL ASSESSMENT TAX CODE - 6962)

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

By

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

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

October 11, 2019



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

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BENEFIT ASSESSMENT FOR FIRE SUPPRESSION SERVICES  
MILLERTON NEW TOWN & SURROUNDING AREA  
FISCAL YEAR 2019**

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**REPORT EXHIBITS**

- EXHIBIT A** Calculation of Fiscal Year 2019 Gann Limit Factor Millerton New Town Fire Suppression Assessment
  
- EXHIBIT B** Maximum Annual Operating Budget Winter Time Staffing of Friant Station for Fiscal Year 2019 (FY19 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 2019 (FY19 Gann Adjusted Full Service Cost)
  
- EXHIBIT D** Fiscal Year 2019 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates by Type of Use Category

## DESCRIPTION

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EXHIBIT E Fire Assessment Roll FY19 - 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 2018 for Funding Friant Station Winter Service Staffing Costs

EXHIBIT G FY19 EBU Calculations for New Parcels and for Changed Status Parcels:

Table FY19-1: FY19 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 FY19-2: FY19 EBU Calculations for New Parcels Created by the Subdivision or Reconfiguration of Old Parcels and for Changed Land Use Status Parcels

EXHIBIT H Summary FY19 Uses and Sources of Funds CDF Winter Staffing of Friant Station and Summary of FY19 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 2019-2020

APPENDIX B Fresno County Fire Protection District Estimated Annual Operating Budget Friant Winter Period Staffing Fiscal Year 2019-2020

APPENDIX C Copy of California Department of Finance (Office of the Director) Letter, Dated May 2019, Re: Price and Population Information for Appropriation Limit Calculations for Fiscal Year 2019-2020 (Received by Fresno County Fire Protection District)

APPENDIX D Administrator's Annual Report Preparation Requirements and Procedures for Calculation of Adjusted Maximum Annual Operations Costs and Adjusted Maximum Annual Assessment Rates for Each Fiscal Year in Which the Fire Assessment Is Authorized to Be Levied (Dated June 22, 2002)

APPENDIX E Amendment No. 1 to Sketch Map of Assessment Area Boundaries (Dated September 10, 2003)

APPENDIX F Amendment No. 2 to Sketch Map of Assessment Area Boundaries (Dated June 6, 2005)

## DESCRIPTION

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



**SUMMARY  
FISCAL YEAR 2019 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 2019-2020 (“FY19”), 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 FY19, the Fire Assessment is authorized to provide funding of 1/3 of the Gann Limit Adjusted Cost of Winter Service (1/3 of \$440,019.00 = \$146,673.00; 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 FY19 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 FY19 Budget for Winter Service is \$704,566 (7 months of operations under the Appendix B \$1,207,827 total budget for Friant Fire Station operations under the 2019 Table Mountain Casino Agreement). The Gann Limit Adjusted Winter Service Budget is \$440,019 (see Exhibit B). Therefore, the FY19 Assessment can provide funding for no more than 1/3 of \$440,019 or \$146,673 in estimated operating costs and \$8,877 of Fire Assessment Administration costs, for a maximum authorized FY19 Assessment Levy amount of \$155,550.00 (see Exhibit B).
6. The FY19 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 \$278.11 (see Exhibit D) and the FY19 total number of assessable EBU is 348.26 (see Exhibit E, Fire Assessment Roll FY19, column "Parcel EBU Total" on page 12 of 12 pages).
7. The total revenue needed from the FY19 Fire Assessment is \$155,550 (see Exhibit H, line A).
  - A. Estimated FY19 Fire Assessment Levy amount billed to the FY19 Property Tax Roll is \$95,208.31 (See Exhibit H, line E).
  - B. Estimated FY19 Fire Assessment Levy amount of the 5 parcels in VTTR 4321 (Outlots "A," "C," and "F) with **no APNs** beginning in FY16 is \$533.97 (See Exhibit H, line D).  
  
Estimated FY19 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 \$1,112.45 (See Exhibit H, line D).
  - C. Therefore, there will be an estimated (\$58,695.27) shortfall in FY19 Assessment Levy Revenue available to fund the Fire Assessment Area's 1/3 share (\$155,550) of the estimated FY19 Winter Service Cost.
  - D. The FY19 Fire Assessment Levy revenue provided may be reduced to \$95,842.43 if the \$1,012.30 Williamson Act Parcel Assessment Reductions are requested by the owners of those eligible Williamson Act parcels (see page 11 of this FY19 Administrator's Report).
8. The Fire District's net share of the \$711,466 estimated total FY19 Winter Service Cost is projected to be \$188,111 (26.44%) (See Exhibit H, line 4). The \$523,355 (73.56%) balance of the FY19 total estimated cost is to be funded by the combined estimated revenue to be received from the FY19 Fire Assessment Levy (\$96,853) and from the FY19 Table Mountain Casino Fire Service Agreement Fee (\$426,502).
9. In FY18 the Fire District's Fire Assessment Fund received \$90,153.84 in revenue from the FY18 Fire Assessment levy and \$526.59 of interest earnings on the Fire Assessment Fund cash balance, producing a total of \$90,680.43 in FY18 Fire Assessment Fund revenues. After deducting the County Auditor's \$213.58 for billing and collecting the FY18 Fire Assessment, a net of ***\$90,466.85 was transferred on August 9, 2019, 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 FY18 (June 30, 2019).



**NINETEENTH 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 2019  
(FRESNO COUNTY SPECIAL ASSESSMENT TAX CODE - 6962)**

Report Contents

This Nineteenth Annual Administrator's Report on Assessment Levy for Fiscal Year 2019 (the "FY19 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 FY19 Administrator's Report provides the information on the levy of the Benefit Assessment For Fire Suppression Services Millerton New Town & Surrounding Area Fiscal Year 2019 (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 FY19 Administrator's Report as the "FY19 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 2019 ("FY19") and all future fiscal years Administrator's Reports on the Fire Assessment are reprinted for reference in Appendix D, attached to this FY19 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 FY19 Administrator's Report also includes the FY19 Equivalent Benefit Units ("EBU") and the FY19 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 FY19 Fire Assessment Levy and shown on the FY19 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 FY19 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 FY19 assessment amounts for the Changed Status Parcels are also presented in this FY19 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 FY19 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 2019 Fire Assessment Levy

The requirements for preparation of the FY19 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 FY19 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 FY19 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 (FY18 Millerton Full Time Staffing) and the Phase 1 Fire Service Plan Base Year Cost (FY18 Winter Staffing Cost) by the Fire District's Gann Appropriations Limit Factor (the "Gann Limit Factor") for FY19 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 FY19 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 **FY19 Gann Limit Factor** for the Fire District is **1.0495**. The procedure for calculation of the FY19 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 FY19 Gann Limit Factor is attached hereto as Appendix C and incorporated herein.
2. The FY19 Gann Adjusted Full Service Cost of \$1,225,092 is shown on the Exhibit C table in the line entitled ASSESSMENT AREA SPECIAL BENEFIT SHARE OF FY19 ADJUSTED BASE YEAR COST (95%). This amount is the new **FY19 Gann Adjusted Base Year Full Service Cost** and is the maximum FY19 staffing cost for the planned Millerton New Town Fire Station that can be funded by the FY19 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 FY19. Accordingly, **the FY19 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 **FY19 Gann Adjusted Base Year Full Service Cost** is the base year cost of full service operations that will be used to calculate the FY19 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 2019 (FY19 Gann Adjusted Phase 1 Fire Service Cost),” attached hereto and incorporated herein, shows in the line entitled “FY19 GANN ADJUSTED PHASE 1 FIRE SERVICE COST” that \$440,019 is the maximum FY19 cost for winter staffing of the Friant Station that can be funded by the FY19 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 FY19 Fire Assessment Levy, and all future Fire Assessment Levies, is required to fund 100% (\$146,673) of that 1/3 beneficial cost share as shown on the line in Exhibit B entitled “Assessment Area Special Benefit Share of FY19 Phase 1 Adjusted Base Year Cost (1/3).” The estimated FY19 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 \$8,877, and the **Total Gann Adjusted Phase 1 Fire Service Base Year Cost and Assessment Billing Cost Eligible for FY19 Fire Assessment Funding** of \$155,550 is shown in the last line of the Exhibit B table. The FY18 Maximum Cost Eligible for Fire Assessment Funding of \$148,213 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 FY19 is attached hereto as Appendix A and incorporated herein. The Grand Total Estimated Cost for FY19 is the \$1,207,827 sum of the Appendix A budget totals for the Table Mountain Casino (the “TMC”) of \$731,146 and the Fire District share of \$476,681, which is less than the \$1,225,092 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 FY19. Accordingly, the FY19 Millerton New Town Fire Station Full Service Operating Cost is *not* used in the FY19 Fire Assessment analysis and calculation.

2. The Fire District Estimated Annual Operating Budget Friant Winter Period Staffing FY19 is attached hereto as Appendix B and incorporated herein. The Grand Total Estimated Cost for FY19 is also the \$1,207,827 sum of the TMC and Fire District budget shares shown in Appendix B. The Winter Service cost share of that annual budget has been estimated as the cost share for 7-months (58.33%) of budgeted total operations costs, or \$704,566. That total, which is the estimated budget for Winter Period Staffing (the “Fire District Phase 1 Fire Service Budget”), is greater than the \$440,019 FY19 Gann Adjusted Phase 1 Fire Service Cost shown on Exhibit B as the maximum winter staffing cost eligible for FY19 Fire Assessment Funding. Accordingly, **the actual FY19 Fire Assessment Levy amount will be calculated based on the \$155,550 total cost eligible for FY19 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 FY19 are shown in the Exhibit D table entitled “Fiscal Year 2019 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates By Type of Use Category” (the “FY19 Adjusted Maximum Annual Assessment Rates”), attached hereto and incorporated herein. Reference to Appendix D item D(2), beginning on page D-2 will show in the sub-item 2 on page D-3 that:

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

Therefore, the FY18 Gann Limit Adjusted Schedule of Maximum Annual Assessment Rates has been multiplied by the FY19 Gann Limit Factor to calculate the FY19 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 FY19 Adjusted Maximum Fire Assessment Amount. The FY19 Adjusted Maximum Annual Assessment Rates are shown on the Exhibit D table in the column entitled “FY2019 Adjusted Maximum Annual Rates.” **The actual assessment rate per EBU used to calculate the FY19 Fire Assessment Levy Funding cannot be greater than the \$278.11/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 FY19 Gann Limit Adjusted Maximum Assessment Rate of \$278.11/EBU is the rate used to calculate the FY19 Fire Assessment Levy amount. Table FY19-1 in Exhibit G, attached hereto and incorporated herein, shows on page 13 of 13 pages in the column entitled "TOTAL PARCEL EBU" that the FY19 Adjusted EBU total for the Fire Assessment Area is 348.26 EBU. The FY19 EBU total is 1.43 EBU higher than the FY18 total of 346.83 EBU. The 1.43 EBU increase is the net change from: a) the construction of new homes between March 1, 2018, and February 28, 2019 (2.50 EBU), b) subdivision or reconfiguration of old parcels (-0.64 EBU), and c) change in parcel status from taxable to non-taxable (USA Indian Trust Land) (-0.43 EBU). The attached Exhibit H section entitled "Summary of FY19 Fire Assessment Levy Calculations" describes the procedure used to calculate the \$155,550 of Estimated Net Assessment Revenue Needed in FY19 (see item C in the Assessment Levy Calculations section of Exhibit H). That net revenue amount is calculated as the \$155,550 maximum assessment amount that can be levied in FY19 (see Exhibit B) minus the \$0.00 in estimated surplus Fire Assessment levy revenues collected in FY18. Levying the maximum authorized assessment rate on the 348.26 assessable EBU would result in a maximum assessment levy amount for FY19 of \$96,854.73 (after rounding each parcel's calculated assessment). That levy maximum has been reduced by \$1.87, to \$96,852.86, after adjusting the assessment amounts placed on the property tax bills to the next lower cent evenly divisible by 2. *Note: of the \$96,852.86 total adjusted assessment amount, \$95,206.54 (adjusted for rounding) was placed on the property tax bills, while \$533.97 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 \$1,112.45 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 FY19" is attached hereto as Exhibit E and incorporated herein. The parcel assessment amounts for FY19 shown in the Exhibit E column entitled "Parcel FY 2019 Maximum Assessment Amount" have been calculated using the \$277.11 FY19 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 FY19 Maximum Assessment Amount of \$96,854.73,

shown on page 12 of Exhibit E, is the sum of the Exhibit E parcel assessment amounts in the Parcel FY 2019 Maximum Assessment Amount column. As stated in the preceding item B.1.a.iv., the total amount placed on the property tax bills for the Fire Assessment Area benefited parcels is rounded down \$1.87 (See Note above). The amount billed to property taxes is \$58,695.27 below the \$155,550 Estimated Net Assessment Revenue Needed FY19.

***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 FY19 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 FY19 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 FY19. 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 FY19 Gann Adjusted Phase 1 Fire Service Cost set forth in the attached Exhibit B (\$440,019). The new maximum assessment rate per EBU (\$277.11/EBU) is set forth in the attached Exhibit D as the "Fiscal Year 2019 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 FY19 Maximum Operations Budget in Exhibit B sets a total winter operations cost maximum budget amount of \$440,019, which is less than the Fire District's \$704,566 estimate for the actual cost of FY19 winter operations (see Exhibit H). Accordingly, the FY19 Maximum

Operations Budget amount has been used to calculate the FY19 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 (\$704,566) and to pay the FY19 Administrator’s Report preparation estimated total cost (\$6,900) is \$711,466. The Exhibit H section labeled “**Sources of Funds**” shows that the \$711,466 total estimated Winter Staffing Cost will be paid from three sources, as follows: (i) an estimated \$426,502 is to be paid pursuant to the Fire District’s agreement with the TMC (60.0% of the actual operations cost); (ii) the FY19 Fire Assessment Levy will provide an estimated \$96,853; and (iii) the Fire District will pay the \$188,111 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 2019 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, 2019, to add living area that would increase their Fire Assessment EBU total; two previously benefited parcels (APNs 300-290-52T and 300-290-53T) were converted to non-taxable and non-assessable USA Trust Indian Land status in FY18; no previously non-assessable parcels classified as USA Indian Trust Land in FY18 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 FY19 and future Fire Assessment levies; five (5) new homes were constructed in the Fire Assessment Area adding 2.50 EBU to the EBU total for the Fire Assessment Area; and, five (5) previously assessed parcels had their APNs eliminated by the Fresno County Assessor beginning in FY16, and additional fourteen (14) APNs were eliminated beginning in FY19 (See detailed descriptions above), without changing those parcels’ total combined EBU allocation. Exhibit G, Table FY19-1 shows the EBU calculation details for all parcels subject to the FY19 Fire Assessment Levy. Reference to page 13 of Table FY19-1 will show that for FY19 there are 348.26 total assessable EBU, which is an increase of 1.43 EBU (0.4%) from the FY18 total of 346.83. Exhibit G, Table FY19-2 provides the detailed EBU calculations for all FY19 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 an agreement between the Fire District and the TMC, the TMC is expected to pay a share of the actual FY19 Winter Staffing Cost for the Friant Station. Reference to Exhibit H will show that the TMC payment will be an estimated 59.95% of the total estimated Winter Staffing and Fire Assessment Administration cost for FY19. Exhibit H also shows that the Fire Assessment Levy will pay 13.61% of the total estimated FY19 cost, and that the Fire District will be responsible for the remaining 26.44% of the estimated total FY19 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 FY19 Administrator's Report section B.1.a.i., response item 2 on page 4, and to the bolded statement contained therein, the **"...FY19 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 FY19 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 2019 (FY19 Gann Adjusted Phase 1 Fire Service Cost)," attached hereto and incorporated herein, shows in the line entitled "FY19 GANN ADJUSTED PHASE 1 FIRE SERVICE COST" that \$440,019 is the maximum FY19 cost for winter staffing of the Friant Station that can be funded by the FY19 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 (\$146,673) is shown on the line in Exhibit B entitled "Assessment Area Special Benefit Share of FY19 Phase 1 Adjusted Base Year Cost (1/3)". The estimated FY19 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 \$8,877, and the ***Total Gann Adjusted Phase 1 Fire Service Base Year Cost and Assessment Billing Cost Eligible for FY19 Fire Assessment Funding*** of \$155,550 is shown in the last line of the Exhibit B table.

Exhibit H, Summary FY19 Uses and Sources of Funds Winter Staffing of Friant Fire Station, shows in item 2 of its "Sources of Funds" section that the Estimated FY19 Assessment Levy Revenue of \$96,853 represents 13.61% of the \$711,466 Estimated Total FY19 Uses of Funds for providing Winter Service Staffing. That funding share is less than the \$155,550 of FY19 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.***

FY19 Administrator's Report section B.1.a.ii, in the last sentence of response item 2 on page 5, states that "... the actual FY19 Fire Assessment Levy amount will be calculated based on the \$155,550 total cost eligible for FY19 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." FY19 Administrator's Report section B.1.a.iv, on page 6 states "... the FY19 Adjusted EBU total for the Fire Assessment Area is 348.26 EBU." It further states that the FY19 Gann Limit Adjusted Maximum Assessment Rate of \$278.11/EBU is the rate used to calculate the FY19 Fire Assessment Levy amount. Levying the maximum authorized rate on the 348.26 assessable EBU will provide a maximum of \$96,852.86 in assessment revenue, which is less than the \$155,550 FY19 Fire Assessment Share of the estimated FY19 Friant Winter Staffing estimated total cost. Therefore, the FY19 Fire Assessment Levy is calculated using the FY19 Gann Limit Adjusted Maximum Assessment Rate of \$278.11/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 FY19 Fire Assessment Roll is attached hereto as Exhibit E. The FY19 Maximum Fire Assessment Amount shown on page 12 of Exhibit E is \$96,854.73 (See above for details on rounding).

As of the date shown on the cover of this FY19 Administrator's Report the FY19 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 FY19 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 \$95,206.54, after applying rounding required by the County Auditor, may be reduced further by the following adjustments calculated at the FY19 Fire Assessment Rate of \$278.11/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 FY19	\$333.72
	ii. Williamson Act Vacant Acreage Refund FY19	<u>(\$ 55.62)</u>
	iii. Net Assessment	\$278.10
b.	300-380-13	
	i. Total Assessment FY19	\$ 69.52
	ii. Williamson Act Vacant Acreage Refund FY19	<u>(\$ 69.52)</u>
	iii. Net Assessment	\$ 0.00
c.	300-380-14	
	i. Total Assessment FY19	\$1,165.28
	ii. Williamson Act Vacant Acreage Refund FY19	<u>(\$887.16)</u>
	iii. Net Assessment	\$278.12
d.	Total Eligible Williamson Act Refunds FY19	<u>(\$1,012.30)</u>
2.	Total "Adjustments" to FY19 Assessment Roll	<u>(\$1,012.30)</u>
3.	Net "Adjusted" Assessment Levy Amount (\$95,206.54 - \$1,012.30)	<u>\$94,194.24</u>

## Publicly Owned Parcels Assessed in Fiscal Year 2019

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 FY19 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 FY19 Fire Assessment amount for each CUSD parcel has been calculated and is shown on the FY19 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 FY19.

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 FY19 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).

**NINETEENTH 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 2019**  
**GANN LIMIT FACTOR**  
**MILLERTON NEW TOWN FIRE SUPPRESSION ASSESSMENT**

**EXHIBIT A**

**CALCULATION OF FISCAL YEAR 2019  
GANN LIMIT FACTOR  
MILLERTON NEW TOWN FIRE SUPPRESSION ASSESSMENT**

The Gann Limit Factor for Fiscal Year 2019 is calculated below based on instructions and an example contained in a letter and attachments thereto from the State Department of Finance dated May 2019, 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 FY19 over the prior year is	3.85%
B. Pursuant to Attachment B to said letter, the percent Change in Population for unincorporated areas of Fresno County is	1.06%
C. Convert Per Capita Pers. Income Change to a ratio: $(3.85 + 100)/100 =$	1.0385
D. Convert Population Change to a ratio: $(1.06 + 100)/100 =$	1.0106
E. <b>Gann Limit Factor (FY19):</b> $1.0385 \times 1.0106 =$	<b><u>1.0495</u></b>

DATA SOURCE:

California Department of Finance Website:

<http://www.dof.ca.gov/budgeting/documents/PriceandPopulation2019.pdf>



**NINETEENTH 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 2019  
(FY19 GANN ADJUSTED PHASE 1 FIRE SERVICE COST)**

**EXHIBIT B**  
**MAXIMUM ANNUAL OPERATING BUDGET**  
**WINTER TIME STAFFING OF FRIANT STATION**  
**FOR FISCAL YEAR 2019**  
**(FY19 GANN ADJUSTED PHASE 1 FIRE SERVICE COST)**

<u>Item Descriptions</u>	<u>FY2018 Adjusted Base Year Item Total</u>	<u>FY2019 Adjusted Base Year Item Total</u>
Personnel & Miscellaneous Costs	\$ 322,869	\$ 338,851
CDF Administration Charge	\$ <u>35,905</u>	\$ <u>37,682</u>
Subtotal Personnel, Miscellaneous & Administration Costs	\$ 358,774	\$ 376,533
Operations Cost	\$ 44,596	\$ 46,804
Capital Equipment Replacement	\$ <u>0</u>	\$ <u>0</u>
Winter Service Total Operating Budget	\$ 403,370	\$ 423,337
Contingency & Annual Assessment Administration	\$ 15,895	\$ 16,682
FY19 GANN ADJUSTED PHASE 1 FIRE SERVICE COST	\$ 419,265	\$ 440,019
<u>General Benefit Share of FY19</u>		
Phase 1 Adjusted Base Year Cost (2/3)	\$ <u>279,510</u>	\$ <u>293,346</u>
<u>Assessment Area Special Benefit Share of FY19</u>		
Phase 1 Adjusted Base Year Cost (1/3)	\$ 139,755	\$ 146,673
<u>Additional FY19 Fire District Assessment Administration Costs</u>		
Recovery of Fire District Expenses Re: Fire Assessment Proceeding		
1. Legal Counsel Services	\$ 0	\$ 0
2. Assessment Notice mailing and recording expenses	\$ 0	\$ 0
3. Prepare Assessment Data for Billing with Property Taxes	\$ <u>8,458</u>	\$ <u>8,877</u>
4. Subtotal Fire Assessment Proceeding Expenses	\$ 8,458	\$ 8,877
 TOTAL GANN ADJUSTED PHASE 1 FIRE SERVICE BASE YEAR COST AND ASSESSMENT BILLING COST ELIGIBLE FOR FY19 FIRE ASSESSMENT FUNDING	 \$ 148,213	 \$ <b>155,550</b>

Note: FY19 Adjusted Base Year Cost item totals calculated as the product of the FY18 Base Year Item Total amounts multiplied by the FY19 Fire Assessment Gann Limit Factor (1.0495 - See Exhibit A).

**NINETEENTH 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 2019**  
**(FY19 GANN ADJUSTED FULL SERVICE COST)**

**EXHIBIT C  
 MAXIMUM ANNUAL OPERATING BUDGET  
 FULL SERVICE OPERATIONS  
 PROPOSED MILLERTON NEW TOWN FIRE STATION  
 FOR FISCAL YEAR 2019  
 (FY19 GANN ADJUSTED FULL SERVICE COST)**

<u>Item Descriptions</u>	<u>FY2018 Adjusted Base Year Item Total</u>	<u>FY2019 Adjusted Base Year Item Total</u>
Personnel & Miscellaneous Costs	\$ 830,760	\$ 871,883
CDF Administration Charge	\$ <u>92,384</u>	\$ <u>96,957</u>
Subtotal Personnel	\$ 923,144	\$ 968,840
Operations Cost	\$ 91,838	\$ 96,384
Capital Equipment Replacement	\$ <u>44,154</u>	\$ <u>46,340</u>
Subtotal	\$ 135,992	\$ 142,724
Subtotal FY19 Estimated Operating Budget	\$1,059,136	\$ 1,111,564
Contingency & Assessment Administration FY19	\$ 169,611	\$ 178,007
FY19 ADJUSTED BASE YEAR COST FULL SERVICE OPERATIONS - PROPOSED NEW TOWN FIRE STATION	\$1,228,747	\$ 1,289,571
GENERAL BENEFIT SHARE OF BASE YEAR COST (5%)	\$ 61,437	\$ 64,479
ASSESSMENT AREA SPECIAL BENEFIT SHARE OF FY19 ADJUSTED BASE YEAR COST (95%)	\$1,167,310	\$ 1,225,092

*The Millerton New Town Fire Station has not been constructed and is not planned for construction during FY19. Accordingly, the Millerton New Town Station Full Service Operations Budget is not used for calculating the FY19 Fire Assessment.*

Note: FY19 Adjusted Base Year Cost item totals calculated as the product of the FY18 Base Year Item total amounts multiplied by the FY19 Fire Assessment Gann Limit Factor (1.0495 - See Exhibit A).

**NINETEENTH 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 2019 GANN LIMIT ADJUSTED**  
**SCHEDULE OF MAXIMUM ANNUAL ASSESSMENT RATES**  
**BY TYPE OF USE CATEGORY**

**EXHIBIT D  
FISCAL YEAR 2019 GANN LIMIT ADJUSTED  
SCHEDULE OF MAXIMUM ANNUAL ASSESSMENT RATES  
BY TYPE OF USE CATEGORY**

<b>PARCEL TYPE OF USE CATEGORY</b>	<b>STRUCTURE USE/HAZARD EBU TOTAL</b>	<b>FY2018 ADJUSTED MAXIMUM ANNUAL RATES</b>	<b>FY2019 ADJUSTED MAXIMUM ANNUAL RATES</b>
1. Adjusted Max. Annual Rate per EBU for FY19		\$ 264.99	\$ 278.11
2. Each Single-Family Dwelling or Mobile Home (1-story residence)	1.00	\$ 264.99	\$ 278.11
3. Each Single-Family Dwelling (2 to 4 stories)	1.20	\$ 317.99	\$ 333.73
4. Undeveloped Vacant Acreage	0.05/ac	\$ 13.25/ac	\$ 13.91/ac
5. Partially Developed Acreage (subtract 1.0 acre for each assessed structure; rate is applied to net acres)	0.05/ac	\$ 13.25/ac	\$ 13.91/ac
6. <u>Residential Subdivision Vacant Lot</u>			
a. Vacant Lot - no building permit 1.0 acres or less	0.50	\$ 132.50	\$ 139.06
b. Vacant Lot - building permit as of March 1	1.00	\$ 264.99	\$ 278.11
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>FY2018 ADJUSTED MAXIMUM ANNUAL RATES</u>	<u>FY2019 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	\$ 463.73	\$ 486.69
b. with 2 to 4 stories	2.10	\$ 556.48	\$ 584.03
c. <u>7,501 to 20,000 sq. ft.</u>	3.00	\$ 794.97	\$ 834.33
d. with 2 to 4 stories	3.60	\$ 953.96	\$ 1,001.20
e. <u>20,001 to 40,000 sq. ft.</u>	4.00	\$ 1,059.96	\$ 1,112.44
f. with 2 to 4 stories	4.80	\$ 1,271.95	\$ 1,334.93
g. <u>40,000 sq. ft. or larger</u>	6.00	\$ 1,589.94	\$ 1,668.66
h. with 2 to 4 stories	7.20	\$ 1,907.93	\$ 2,002.39
i. Public use well or pumping	0.25	\$ 66.25	\$ 69.53
j. Public use wastewater facility	1.75	\$ 463.73	\$ 486.69
8. <u>Non-Residential Subdivision</u>			
<u>Vacant Lot</u>			
a. Vacant Lot - no building permit 1.0 acres or less	0.50	\$ 132.50	\$ 139.06
b. Vacant Lot - building permit as of March 1, 1.0 acres or less	1.75	\$ 463.73	\$ 486.69
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.
- FY19 Gann Limit Adjusted Maximum Annual Assessment Rate for 1.0 EBU is calculated as the product of the FY19 Fire Assessment Gann Limit Factor (1.0495 - See Exhibit A) and the FY18 adjusted per EBU Maximum Rate (\$264.99). All other Parcel Type of Use Category adjusted maximum rates are calculated as the product of the category's EBU total and the FY19 Adjusted Maximum Rate per EBU.

**NINETEENTH 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 FY19 – 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 FY19 - 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 UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL. ACREAGE EBU'S	PARCEL EBU TOTAL		
1	300 021 27S	41.29	0.00	0.00	2.06	2.06	\$572.91	
2003-01/5	300 021 68T	0.00	0.00	0.00	0.00	0.00	\$0.00	
2003-01/2	300 021 73	0.00	0.00	0.00	0.00	0.00	\$0.00	
2003-01/7	300 021 75T	0.00	0.00	0.00	0.00	0.00	\$0.00	
2003-01/17 (Outlot "A")	former 300 021 78 (see NOTE 1)	3.65	1.00	0.00	0.18	1.18	\$328.17	
2003-01/3A	300 021 82	0.00	0.00	0.00	0.00	0.00	\$0.00	
2003-01/6A	300 021 86	0.16	0.00	0.00	0.01	0.01	\$2.78	
2003-01/6B	300 021 87T	0.00	0.00	0.00	0.00	0.00	\$0.00	
2	300 032 12S	39.75	0.00	0.00	1.99	1.99	\$553.44	
4	300 032 32	34.04	0.00	0.00	1.70	1.70	\$472.79	
5	300 032 42ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
6	300 032 43ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
8	300 032 47S	33.92	0.00	0.00	1.70	1.70	\$472.79	
7/9A/9B1-9B5a	300 032 65S	5.32	0.00	0.00	0.27	0.27	\$75.09	
7/9A/9B1-9B5b	300 032 66S	12.18	0.00	0.00	0.61	0.61	\$169.65	
7/9A/9B1-9B5c	300 032 68S	28.88	0.00	0.00	1.44	1.44	\$400.48	
7/9A/9B1-9B5d	300 032 69S	9.98	0.00	0.00	0.50	0.50	\$139.06	
2003-01/4	300 050 24	0.00	0.00	0.00	0.00	0.00	\$0.00	
2003-01/1	300 050 25	0.00	0.00	0.00	0.00	0.00	\$0.00	
31	300 061 29	38.84	0.00	0.00	1.94	1.94	\$539.53	
32	300 061 30	38.72	0.00	0.00	1.94	1.94	\$539.53	
33	300 061 32	39.00	0.00	0.00	1.95	1.95	\$542.31	
34	300 061 33	35.87	0.00	0.00	1.79	1.79	\$497.82	
39	300 061 59	39.11	0.00	0.00	1.96	1.96	\$545.10	
46	300 210 01T	0.00	0.00	0.00	0.00	0.00	\$0.00	
47	300 210 02	1.06	0.00	1.75	0.05	1.80	\$500.60	
48	300 210 03T	0.00	0.00	0.00	0.00	0.00	\$0.00	
49	300 210 04	4.49	2.00	0.00	0.22	2.22	\$617.40	
50	300 210 05T	0.00	0.00	0.00	0.00	0.00	\$0.00	
51	300 210 06T	0.00	0.00	0.00	0.00	0.00	\$0.00	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVELOPED ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVELOP. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACRES	EBU'S	PARCEL EBU TOTAL	
52	300 210 07	1.15	1.20	0.00	0.06	1.26	\$350.42	
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	\$278.11	
58	300 210 19S	12.96	0.00	0.00	0.65	0.65	\$180.77	
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 23	4.96	1.00	0.00	0.25	1.25	\$347.64	
62	300 220 02T	0.00	0.00	0.00	0.00	0.00	\$0.00	
63	300 220 03	5.97	1.00	0.00	0.30	1.30	\$361.54	
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	\$556.22	
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	\$406.04	
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	\$152.96	
VTTR5100-05/3	300 230 07	1.14	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/4	300 230 08	1.22	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/5	300 230 09	1.21	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/6	300 230 10	1.01	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/7	300 230 11	1.03	1.00	0.00	0.05	1.05	\$292.02	
VTTR5100-05/8	300 230 12	1.03	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/9	300 230 13	1.18	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/83	300 230 14	1.07	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/84	300 230 15	1.04	1.00	0.00	0.05	1.05	\$292.02	
VTTR5100-05/85	300 230 16	1.02	1.00	0.00	0.05	1.05	\$292.02	
VTTR5100-05/102 (Outlot "K")	former 300 230 17 (see NOTE 2)	3.37	0.00	0.00	0.17	0.17	\$47.28	
VTTR5100-05/95 (Outlot "D")	former 300 230 18 (see NOTE 2)	6.29	0.00	0.00	0.31	0.31	\$86.21	
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	\$152.96	
VTTR5100-05/11	300 240 27	1.20	0.50	0.00	0.06	0.56	\$155.74	

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVELOP. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE	EBU'S	PARCEL EBU TOTAL	
VTTR5100-05/12	300 240 28	1.22	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/13	300 240 29	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/14	300 240 30	1.01	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/15	300 240 31	1.23	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/16	300 240 32	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/17	300 240 33	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/80	300 240 34	1.04	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/81	300 240 35	1.16	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/82	300 240 36	1.01	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/94 (Ptn. Outlot "C")	former 300 240 37 (see NOTE 2)	6.82	0.00	0.00	0.34	0.34	\$94.56	
76	300 270 06T	0.00	0.00	0.00	0.00	0.00	\$0.00	
77	300 270 09T	0.00	0.00	0.00	0.00	0.00	\$0.00	
79	300 290 13	3.06	1.00	0.00	0.15	1.15	\$319.83	
80	300 290 14T	0.00	0.00	0.00	0.00	0.00	\$0.00	
81	300 290 15T	0.00	0.00	0.00	0.00	0.00	\$0.00	
82	300 290 16T	0.00	0.00	0.00	0.00	0.00	\$0.00	
84	300 290 43	75.50	0.00	0.00	3.78	3.78	\$1,051.26	
85	300 290 45	1.00	0.00	0.00	0.05	0.05	\$13.91	
86	300 290 46ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
87	300 290 47ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
83A	300 290 52T	0.00	0.00	0.00	0.00	0.00	\$0.00	
83B	300 290 53T	0.00	0.00	0.00	0.00	0.00	\$0.00	
78A	300 290 54T	0.00	0.00	0.00	0.00	0.00	\$0.00	
78B	300 290 55T	0.00	0.00	0.00	0.00	0.00	\$0.00	
88	300 340 01S	20.34	0.00	0.00	1.02	1.02	\$283.67	
89	300 340 03S	20.35	0.00	0.00	1.02	1.02	\$283.67	
99	300 340 16S	1.17	0.00	0.00	0.06	0.06	\$16.69	
92/93/94/108/109B1	300 340 51ST	1.95	0.00	0.00	0.10	0.10	\$27.81	
90/91/98A	300 340 30S	15.20	0.00	0.00	0.76	0.76	\$211.36	
90/91/98B	300 340 36S	7.35	0.00	0.00	0.37	0.37	\$102.90	
90/91/98C	300 340 37S	29.05	0.00	0.00	1.45	1.45	\$403.26	
90/91/98D	300 340 38S	13.66	0.00	0.00	0.68	0.68	\$189.11	
100	300 350 01ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
101	300 350 03ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
102	300 350 04ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
103	300 350 05ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
104	300 350 07ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
105A	300 350 08ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
106A	300 350 09ST	0.00	0.00	0.00	0.00	0.00	\$0.00	
107A	300 350 11ST	0.00	0.00	0.00	0.00	0.00	\$0.00	

PARCEL REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER (APN) (Exhibit E sorted by ascending APN)	PARCEL NET UNDEVEL. ACRES	PARCEL EBU'S BY TYPE OF USE CATEGORY					PARCEL FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE	EBU'S	PARCEL EBU TOTAL	
92/93/94/108/109E	300 350 28S	17.02	0.00	0.00	0.85	0.85	\$236.39	
112	300 380 12	4.00	1.00	0.00	0.20	1.20	\$333.73	
113	300 380 13	5.00	0.00	0.00	0.25	0.25	\$69.53	
114	300 380 14	63.79	1.00	0.00	3.19	4.19	\$1,165.28	
111A	300 380 19	19.07	0.00	0.00	0.95	0.95	\$264.20	
110A	300 380 20	3.68	1.00	0.00	0.18	1.18	\$328.17	
115	300 420 02S	24.53	0.00	0.00	1.23	1.23	\$342.08	
116	300 420 03S	22.66	0.00	0.00	1.13	1.13	\$314.26	
117	300 420 04S	86.43	0.00	0.00	4.32	4.32	\$1,201.44	
118	300 420 11S	18.92	0.00	0.00	0.95	0.95	\$264.20	
281	300 420 25S	7.15	0.00	0.00	0.36	0.36	\$100.12	
119/120/121/122A	300 420 29S	20.02	0.00	0.00	1.00	1.00	\$278.11	
123/A/B-1/(C-1)(C-2)	300 420 33S	75.38	0.00	5.25	3.77	9.02	\$2,508.55	
124	300 430 01S	0.00	1.20	0.00	0.00	1.20	\$333.73	
125	300 430 02S	0.00	1.20	0.00	0.00	1.20	\$333.73	
126	300 430 03S	0.00	0.50	0.00	0.00	0.50	\$139.06	
127	300 430 06S	0.00	1.20	0.00	0.00	1.20	\$333.73	
128	300 430 07S	0.00	1.20	0.00	0.00	1.20	\$333.73	
129	300 430 08S	0.00	1.20	0.00	0.00	1.20	\$333.73	
131	300 430 10S	0.00	1.20	0.00	0.00	1.20	\$333.73	
123/A/B-2/130	300 430 12S	0.00	1.00	0.00	0.00	1.00	\$278.11	
132	300 440 01S	0.00	1.00	0.00	0.00	1.00	\$278.11	
133	300 440 02S	0.00	0.50	0.00	0.00	0.50	\$139.06	
134	300 440 03S	0.00	0.50	0.00	0.00	0.50	\$139.06	
135	300 440 04S	0.00	1.20	0.00	0.00	1.20	\$333.73	
136	300 440 05S	0.00	1.20	0.00	0.00	1.20	\$333.73	
137	300 440 06S	0.00	0.50	0.00	0.00	0.50	\$139.06	
138	300 440 07S	0.00	1.20	0.00	0.00	1.20	\$333.73	
139	300 440 08S	0.00	0.50	0.00	0.00	0.50	\$139.06	
140	300 440 09S	0.00	1.20	0.00	0.00	1.20	\$333.73	
142	300 440 11S	0.00	1.20	0.00	0.00	1.20	\$333.73	
143	300 440 13S	0.00	1.00	0.00	0.00	1.00	\$278.11	
144	300 440 14S	0.00	1.20	0.00	0.00	1.20	\$333.73	
145	300 440 15S	0.00	1.00	0.00	0.00	1.00	\$278.11	
146	300 440 16S	0.00	1.00	0.00	0.00	1.00	\$278.11	
147	300 440 18S	0.00	1.20	0.00	0.00	1.20	\$333.73	
123/A/B-1/141A	300 440 20S	1.55	0.50	0.00	0.08	0.58	\$161.30	
148	300 450 10S	0.00	0.50	0.00	0.00	0.50	\$139.06	
149	300 450 11S	0.00	0.50	0.00	0.00	0.50	\$139.06	
150	300 450 12S	0.00	0.50	0.00	0.00	0.50	\$139.06	

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACRES	PARCEL EBU TOTAL	
151	300 450 13S	0.00	1.20	0.00	0.00	1.20	\$333.73
152	300 450 14S	0.00	0.50	0.00	0.00	0.50	\$139.06
153	300 450 15S	0.00	0.50	0.00	0.00	0.50	\$139.06
154	300 450 16S	0.00	0.50	0.00	0.00	0.50	\$139.06
155	300 450 17S	0.00	1.20	0.00	0.00	1.20	\$333.73
156	300 450 18S	0.00	1.20	0.00	0.00	1.20	\$333.73
158	300 450 20S	0.00	1.20	0.00	0.00	1.20	\$333.73
159	300 450 21S	0.00	1.20	0.00	0.00	1.20	\$333.73
161	300 450 23S	0.00	1.20	0.00	0.00	1.20	\$333.73
163	300 450 25S	0.00	1.00	0.00	0.00	1.00	\$278.11
165	300 450 27S	0.00	0.50	0.00	0.00	0.50	\$139.06
167	300 450 29S	0.00	1.00	0.00	0.00	1.00	\$278.11
169	300 450 31S	0.00	1.20	0.00	0.00	1.20	\$333.73
171	300 450 33S	0.00	1.20	0.00	0.00	1.20	\$333.73
173	300 460 01S	0.00	1.20	0.00	0.00	1.20	\$333.73
174	300 460 02S	0.00	1.20	0.00	0.00	1.20	\$333.73
175	300 460 03S	0.00	0.50	0.00	0.00	0.50	\$139.06
176	300 460 04S	0.00	1.20	0.00	0.00	1.20	\$333.73
177	300 470 01S	0.00	1.20	0.00	0.00	1.20	\$333.73
178	300 470 02S	0.00	1.20	0.00	0.00	1.20	\$333.73
184	300 470 08S	0.00	1.20	0.00	0.00	1.20	\$333.73
185	300 470 09S	0.00	1.20	0.00	0.00	1.20	\$333.73
186	300 470 10S	0.00	1.20	0.00	0.00	1.20	\$333.73
187	300 470 11S	0.00	1.20	0.00	0.00	1.20	\$333.73
188	300 470 12S	0.00	0.50	0.00	0.00	0.50	\$139.06
189	300 470 13S	0.00	1.20	0.00	0.00	1.20	\$333.73
190	300 470 14S	0.00	1.20	0.00	0.00	1.20	\$333.73
183/A	300 470 16S	0.00	1.20	0.00	0.00	1.20	\$333.73
123/A/B-1/182A	300 470 18S	0.00	1.20	0.00	0.00	1.20	\$333.73
181A	300 470 21S	0.00	1.20	0.00	0.00	1.20	\$333.73
179A	300 470 22S	0.00	0.50	0.00	0.00	0.50	\$139.06
191	300 480 01S	0.00	1.20	0.00	0.00	1.20	\$333.73
192	300 480 02S	0.00	1.20	0.00	0.00	1.20	\$333.73
193	300 480 03S	0.00	1.20	0.00	0.00	1.20	\$333.73
194	300 480 04S	0.00	0.50	0.00	0.00	0.50	\$139.06
195	300 480 05S	0.00	0.50	0.00	0.00	0.50	\$139.06
196	300 480 06S	0.00	0.50	0.00	0.00	0.50	\$139.06
197	300 480 07S	0.00	0.50	0.00	0.00	0.50	\$139.06
198	300 480 08S	0.00	1.20	0.00	0.00	1.20	\$333.73
199	300 480 09S	0.00	1.00	0.00	0.00	1.00	\$278.11

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACRES	EBU TOTAL	
200	300 480 10S	0.00	1.20	0.00	0.00	1.20	\$333.73
201	300 480 11S	0.00	1.20	0.00	0.00	1.20	\$333.73
202	300 480 12S	0.00	0.50	0.00	0.00	0.50	\$139.06
203	300 480 13S	0.00	1.00	0.00	0.00	1.00	\$278.11
204	300 480 14S	0.00	0.50	0.00	0.00	0.50	\$139.06
205	300 490 03S	0.00	1.20	0.00	0.00	1.20	\$333.73
206	300 490 04S	0.00	1.00	0.00	0.00	1.00	\$278.11
207	300 490 05S	0.00	1.20	0.00	0.00	1.20	\$333.73
208	300 490 06S	0.00	1.20	0.00	0.00	1.20	\$333.73
209	300 490 07S	0.00	1.00	0.00	0.00	1.00	\$278.11
210	300 490 08S	0.00	1.20	0.00	0.00	1.20	\$333.73
211	300 490 09S	0.00	1.20	0.00	0.00	1.20	\$333.73
212	300 490 10S	0.00	1.00	0.00	0.00	1.00	\$278.11
213	300 490 11S	0.00	1.00	0.00	0.00	1.00	\$278.11
214	300 490 12S	0.00	0.50	0.00	0.00	0.50	\$139.06
215	300 490 13S	0.00	0.50	0.00	0.00	0.50	\$139.06
216	300 490 14S	0.00	1.00	0.00	0.00	1.00	\$278.11
217	<b>300 490 15S</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$278.11</b>
218	300 490 16S	0.00	0.50	0.00	0.00	0.50	\$139.06
219	300 490 17S	0.00	1.20	0.00	0.00	1.20	\$333.73
220	300 490 18S	0.00	1.20	0.00	0.00	1.20	\$333.73
221	300 490 19S	0.00	1.20	0.00	0.00	1.20	\$333.73
222	300 490 20S	0.00	1.00	0.00	0.00	1.00	\$278.11
223	300 490 21S	0.00	1.20	0.00	0.00	1.20	\$333.73
224	300 490 22S	0.00	0.50	0.00	0.00	0.50	\$139.06
225	300 490 23S	0.00	0.50	0.00	0.00	0.50	\$139.06
226	300 490 24S	0.00	1.20	0.00	0.00	1.20	\$333.73
227A	300 490 26S	0.00	1.20	0.00	0.00	1.20	\$333.73
227B	300 490 27S	0.00	1.00	0.00	0.00	1.00	\$278.11
228	300 500 01S	0.00	1.20	0.00	0.00	1.20	\$333.73
232	300 500 05S	0.00	1.20	0.00	0.00	1.20	\$333.73
233	300 500 06S	0.00	0.50	0.00	0.00	0.50	\$139.06
234	300 500 07S	0.00	0.50	0.00	0.00	0.50	\$139.06
235	300 500 08S	0.00	0.50	0.00	0.00	0.50	\$139.06
236	300 500 09S	0.00	1.20	0.00	0.00	1.20	\$333.73
237	300 500 10S	0.00	0.50	0.00	0.00	0.50	\$139.06
238	300 500 11S	0.00	0.50	0.00	0.00	0.50	\$139.06
239	300 500 12S	0.00	0.50	0.00	0.00	0.50	\$139.06
240	300 500 13S	0.00	1.20	0.00	0.00	1.20	\$333.73
241	300 500 14S	0.00	1.20	0.00	0.00	1.20	\$333.73

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE EBU'S	PARCEL EBU TOTAL		
242	300 500 15S	0.00	0.50	0.00	0.00	0.00	\$139.06	
243	300 500 16S	0.00	1.20	0.00	0.00	0.00	\$333.73	
244	300 500 17S	0.00	0.50	0.00	0.00	0.00	\$139.06	
245	300 500 18S	0.00	0.50	0.00	0.00	0.00	\$139.06	
246	300 500 19S	0.00	1.20	0.00	0.00	0.00	\$333.73	
247	300 500 20S	0.00	0.50	0.00	0.00	0.00	\$139.06	
248	300 500 21S	0.00	1.20	0.00	0.00	0.00	\$333.73	
119/120/121/122B	300 500 22S	0.20	1.20	0.00	0.00	0.01	\$336.51	
119/120/121/122C	300 500 33S	0.52	1.20	0.00	0.00	0.03	\$342.08	
119/120/121/122D	300 500 34S	6.49	0.00	0.00	0.00	0.32	\$89.00	
229/230/231/A	300 500 37S	0.00	0.50	0.00	0.00	0.00	\$139.06	
229/230/231/B	300 500 38S	0.00	1.20	0.00	0.00	0.00	\$333.73	
249	300 510 01S	0.00	1.20	0.00	0.00	0.00	\$333.73	
250	300 510 02S	0.00	0.50	0.00	0.00	0.00	\$139.06	
251	300 510 03S	0.00	0.50	0.00	0.00	0.00	\$139.06	
252	300 510 04S	0.00	0.50	0.00	0.00	0.00	\$139.06	
253	300 510 05S	0.00	0.50	0.00	0.00	0.00	\$139.06	
254	300 510 06S	0.00	0.50	0.00	0.00	0.00	\$139.06	
255A	300 510 07S	0.00	1.00	0.00	0.00	0.00	\$278.11	
256	300 510 08S	0.00	0.50	0.00	0.00	0.00	\$139.06	
257	300 510 09S	0.00	1.20	0.00	0.00	0.00	\$333.73	
258	300 520 01S	0.00	1.20	0.00	0.00	0.00	\$333.73	
259	300 520 02S	0.00	1.00	0.00	0.00	0.00	\$278.11	
260	300 520 05S	0.00	0.50	0.00	0.00	0.00	\$139.06	
261	300 520 06S	0.00	0.50	0.00	0.00	0.00	\$139.06	
262	300 520 07S	0.00	0.50	0.00	0.00	0.00	\$139.06	
263	300 520 08S	0.00	0.50	0.00	0.00	0.00	\$139.06	
264	300 520 09S	0.00	0.50	0.00	0.00	0.00	\$139.06	
265	300 520 10S	0.00	0.50	0.00	0.00	0.00	\$139.06	
266	300 520 11S	0.00	1.00	0.00	0.00	0.00	\$278.11	
267	300 520 12S	0.00	1.20	0.00	0.00	0.00	\$333.73	
268	300 520 13S	0.00	0.50	0.00	0.00	0.00	\$139.06	
269	300 520 14S	0.00	0.50	0.00	0.00	0.00	\$139.06	
270	300 520 15S	0.00	1.00	0.00	0.00	0.00	\$278.11	
271	300 520 16S	0.00	1.00	0.00	0.00	0.00	\$278.11	
272	300 520 17S	0.00	1.00	0.00	0.00	0.00	\$278.11	
273	300 520 18S	0.00	1.00	0.00	0.00	0.00	\$278.11	
274	300 520 19S	0.00	1.20	0.00	0.00	0.00	\$333.73	
275	300 520 20S	0.00	1.00	0.00	0.00	0.00	\$278.11	
276	300 520 21S	0.00	1.00	0.00	0.00	0.00	\$278.11	

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE	PARCEL EBU TOTAL		
						EBU'S	EBU TOTAL	
277	300 520 22S	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
278	300 520 23S	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
279	300 520 24S	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
280	300 520 25S	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
	300 542 03	19.97	0.00	0.00	1.00	0.00	1.00	\$278.11
	300 542 04T	3.27	0.00	0.00	0.16	0.16	0.16	\$44.50
	300 542 07T	9.75	0.00	0.00	0.49	0.49	0.49	\$136.27
	300 542 08T	7.18	0.00	0.00	0.36	0.36	0.36	\$100.12
	300 542 12	40.00	0.00	0.00	2.00	2.00	2.00	\$556.22
	300 542 16S	19.48	0.00	0.00	0.97	0.97	0.97	\$269.77
	300 542 17S	19.50	0.00	0.00	0.98	0.98	0.98	\$272.55
	300 542 18S	19.50	0.00	0.00	0.98	0.98	0.98	\$272.55
	300 542 24T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
	300 542 25	47.96	0.00	0.00	2.40	2.40	2.40	\$667.46
	300 542 26	50.66	0.00	0.00	2.53	2.53	2.53	\$703.62
	300 542 27	18.53	0.00	0.00	0.93	0.93	0.93	\$258.64
	300 542 28T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
	300 542 29	3.88	0.00	0.00	0.19	0.19	0.19	\$52.84
	300 542 30	0.09	0.00	0.00	0.00	0.00	0.00	\$0.00
	300 542 31	7.23	0.00	0.00	0.36	0.36	0.36	\$100.12
	300 542 32	6.25	0.00	0.00	0.31	0.31	0.31	\$86.21
	300 542 33	0.09	0.00	0.00	0.00	0.00	0.00	\$0.00
	300 542 34	0.12	0.00	0.00	0.01	0.01	0.01	\$2.78
	300 542 35	16.98	0.00	0.00	0.85	0.85	0.85	\$236.39
	300 542 36	8.06	0.00	0.00	0.40	0.40	0.40	\$111.24
	300 542 37	0.11	0.00	0.00	0.01	0.01	0.01	\$2.78
	300 542 38	16.93	0.00	0.00	0.85	0.85	0.85	\$236.39
	300 542 39	13.71	0.00	0.00	0.69	0.69	0.69	\$191.90
	300 542 40	0.23	0.00	0.00	0.01	0.01	0.01	\$2.78
	300 542 41	3.11	0.00	0.00	0.16	0.16	0.16	\$44.50
	300 542 42	8.24	0.00	0.00	0.41	0.41	0.41	\$114.03
	300 542 48	5.24	0.00	0.00	0.26	0.26	0.26	\$72.31
	300 542 51	87.92	0.00	0.00	4.40	4.40	4.40	\$1,223.68
	300 542 52	59.07	0.00	0.00	2.95	2.95	2.95	\$820.42
	300 542 55S	26.69	0.00	0.00	1.33	1.33	1.33	\$369.89
234	300 550 03	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
	300 550 04	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
	300 550 05	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
	300 550 06	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
	300 550 07	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11



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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACRES	EBU'S	PARCEL EBU TOTAL	
2003-01/25 (Outlot "F")	former 300 550 08 (see NOTE 1)	1.90	0.00	0.00	0.00	0.00	0.10	\$27.81
2003-01/8	300 550 09T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2003-01/9	300 550 10T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2003-01/10	300 550 11T	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2003-01/3B	300 550 23	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/3C	300 550 24	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/19A	300 550 26	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/18A	300 550 27	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/27	300 560 02	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/28	300 560 03	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/29	300 560 04	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/30	300 560 05	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/31	300 560 06	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/32	300 560 07	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/33	300 560 08	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/34	300 560 09	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/35	300 560 10	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/36	300 560 11	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/37	300 560 12	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/40	300 560 15	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/41	300 560 16	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/42	300 560 17	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
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	\$27.81
2003-01/26A	300 560 22	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
<b>Merged 2003-01/38 and 01/39</b>	<b>300 560 23</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>\$139.06</b>
2003-01/44	300 570 01	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/45	300 570 02	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/46	300 570 03	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/47	300 570 04	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/48	300 570 05	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/49	300 570 06	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/50	300 570 07	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/51	300 570 08	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/52	300 570 09	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/53	300 570 10	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/54	300 570 11	0.00	1.20	0.00	0.00	0.00	1.20	\$333.73
2003-01/55	300 570 12	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/56	300 570 13	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/57	300 570 14	0.00	0.50	0.00	0.00	0.00	0.50	\$139.06
2003-01/58	300 570 15	0.00	1.00	0.00	0.00	0.00	1.00	\$278.11

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE	PARCEL EBU TOTAL			
						EBU'S	EBU TOTAL		
2003-01/59	300 570 16	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$333.73
2003-01/60	300 570 17	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$333.73
2003-01/61	300 570 18	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/62 (Ptn. Outlot "C")	former 300 570 21 (see NOTE 1)	4.77	0.00	0.00	0.00	0.24	0.00	0.24	\$66.75
2003-01/63	300 580 01	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/64	300 580 02	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/65	300 580 03	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$333.73
2003-01/66	300 580 04	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/67	300 580 05	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/68	300 580 06	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/69	300 580 07	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/70	300 580 08	0.00	0.50	0.00	0.00	0.00	0.00	0.50	\$139.06
2003-01/71	300 580 09	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/72	300 580 10	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
2003-01/73	300 580 11	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$333.73
2003-01/74	300 580 12	0.00	1.20	0.00	0.00	0.00	0.00	1.20	\$333.73
2003-01/75	300 580 13	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$278.11
<b>2003-01/76</b>	<b>300 580 14</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$278.11</b>
2003-01/77 (Ptn. Outlot "C")	former 300 580 16 (see NOTE 1)	5.92	0.00	0.00	0.00	0.30	0.00	0.30	\$83.43
VTTR5100-05/86	300 590 01	1.02	1.00	0.00	0.00	0.05	0.00	1.05	\$292.02
VTTR5100-05/87	300 590 02	1.02	1.00	0.00	0.00	0.05	0.00	1.05	\$292.02
VTTR5100-05/88	300 590 03	1.04	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
<b>VTTR5100-05/89</b>	<b>300 590 04</b>	<b>1.07</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>1.05</b>	<b>\$292.02</b>
VTTR5100-05/90	300 590 05	1.00	1.00	0.00	0.00	0.05	0.00	1.05	\$292.02
VTTR5100-05/71	300 590 06	1.42	0.50	0.00	0.00	0.07	0.00	0.57	\$158.52
VTTR5100-05/70	300 590 07	1.03	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/69	300 590 08	1.43	0.50	0.00	0.00	0.07	0.00	0.57	\$158.52
VTTR5100-05/67	300 590 10	1.03	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/66	300 590 11	1.06	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/65	300 590 12	1.05	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/55	300 590 13	1.00	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/54	300 590 14	1.00	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/53	300 590 15	1.01	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/49	300 590 19	1.01	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/48	300 590 20	1.01	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/1	300 590 21	1.03	0.50	0.00	0.00	0.05	0.00	0.55	\$152.96
VTTR5100-05/91	300 590 22	2.23	0.50	0.00	0.00	0.11	0.00	0.61	\$169.65
VTTR5100-05/47	300 590 23	1.17	0.50	0.00	0.00	0.06	0.00	0.56	\$155.74
VTTR5100-05/103 (Outlot "L")	former 300 590 24 (see NOTE 2)	5.66	0.00	0.00	0.00	0.28	0.00	0.28	\$77.87
VTTR5100-05/101 (Outlot "J")	former 300 590 25 (see NOTE 2)	3.11	0.00	0.00	0.00	0.16	0.00	0.16	\$44.50

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVELOPED ACREAGE EBU'S	PARCEL EBU TOTAL		
						EBU	TOTAL	
VTTR5100-05/97 (Outlot "F")	former 300 590 26 (see NOTE 2)	2.87	0.00	0.00	0.00	0.14	0.14	\$38.94
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	0.05	0.05	\$13.91
VTTR5100-05/52A	300 590 33	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/51A	300 590 35	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/50A	300 590 37	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/68A	300 590 38	1.12	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/27	300 600 01	1.02	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/26	300 600 02	1.27	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/25	300 600 03	1.03	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/24	300 600 04	1.03	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/23	300 600 05	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/22	300 600 06	1.29	1.00	0.00	0.00	0.06	1.06	\$294.80
VTTR5100-05/21	300 600 07	1.61	1.00	0.00	0.00	0.08	1.08	\$300.36
VTTR5100-05/20	300 600 08	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/19	300 600 09	1.01	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/18	300 600 10	1.01	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/79	300 600 11	1.03	0.50	0.00	0.00	0.05	0.55	\$152.96
<b>VTTR5100-05/78</b>	<b>300 600 12</b>	<b>1.07</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.05</b>	<b>1.05</b>	<b>\$292.02</b>
VTTR5100-05/77	300 600 13	1.01	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/76	300 600 14	1.18	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/75	300 600 15	1.24	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/74	300 600 16	1.02	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/73	300 600 17	1.02	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/72	300 600 18	1.16	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/64	300 600 19	1.27	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/63	300 600 20	1.14	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/94A (Ptn. Outlot "C")	former 300 600 21 (see NOTE 2)	4.15	0.00	0.00	0.00	0.21	0.21	\$58.40
VTTR5100-05/93 (Outlot "B")	former 300 600 22 (see NOTE 2)	17.62	0.00	0.00	0.00	0.88	0.88	\$244.74
VTTR5100-05/100 (Outlot "I")	former 300 600 23 (see NOTE 2)	2.98	0.00	0.00	0.00	0.15	0.15	\$41.72
VTTR5100-05/46	300 610 01	1.27	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/45	300 610 02	1.12	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/44	300 610 03	1.22	0.50	0.00	0.00	0.06	0.56	\$155.74
VTTR5100-05/43	300 610 04	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/42	300 610 05	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/41	300 610 06	1.00	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/40	300 610 07	1.48	0.50	0.00	0.00	0.07	0.57	\$158.52
VTTR5100-05/39	300 610 08	1.43	0.50	0.00	0.00	0.07	0.57	\$158.52
VTTR5100-05/38	300 610 09	1.03	0.50	0.00	0.00	0.05	0.55	\$152.96
VTTR5100-05/62	300 610 10	1.01	0.50	0.00	0.00	0.05	0.55	\$152.96

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 FY19 MAXIMUM ASSESSMENT AMOUNT
			SFR DEVEL. OR VAC. LOT	NON-SFR EXISTING BLDG	UNDEVEL ACREAGE	PARCEL EBU TOTAL		
						EBU'S	EBU TOTAL	
VTTR5100-05/61	300 610 11	1.06	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/60	300 610 12	1.01	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/59	300 610 13	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/58	300 610 14	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/57	300 610 15	1.16	0.50	0.00	0.06	0.56	\$155.74	
VTTR5100-05/56	300 610 16	1.02	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/98 (Outlot "G")	former 300 610 17 (see NOTE 2)	3.80	0.00	0.00	0.19	0.19	\$52.84	
VTTR5100-05/107 (Outlot "P")	former 300 610 19 (see NOTE 2)	0.00	0.00	0.25	0.00	0.25	\$69.53	
VTTR5100-05/28	300 620 01	1.02	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/31	300 620 04	3.47	0.50	0.00	0.17	0.67	\$186.33	
VTTR5100-05/32	300 620 05	2.73	0.50	0.00	0.14	0.64	\$177.99	
VTTR5100-05/33	300 620 06	1.68	0.50	0.00	0.08	0.58	\$161.30	
VTTR5100-05/34	300 620 07	4.68	0.50	0.00	0.23	0.73	\$203.02	
VTTR5100-05/35	300 620 08	1.01	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/36	300 620 09	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/37	300 620 10	1.04	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/99 (Outlot "H")	former 300 620 11 (see NOTE 2)	3.74	0.00	0.00	0.19	0.19	\$52.84	
VTTR5100-05/92 (Outlot "A")	former 300 620 12 (see NOTE 2)	13.60	0.00	0.00	0.68	0.68	\$189.11	
VTTR5100-05/104	300 620 13T	0.00	0.00	0.00	0.00	0.00	\$0.00	
VTTR5100-05/29A/A	300 620 19	1.00	0.50	0.00	0.05	0.55	\$152.96	
VTTR5100-05/30A/A	300 620 20	2.82	0.50	0.00	0.14	0.64	\$177.99	
<b>ASSESSED PARCEL COUNT:</b>	<b>392</b>	<b>1,725.21</b>	<b>254.80</b>	<b>7.25</b>	<b>86.21</b>	<b>348.26</b>	<b>\$96,854.73</b>	
<b>ZERO ASSESSED PCL. COUNT:</b>	<b>59</b>						<b>\$533.97</b>	
<b>TOTAL PARCEL COUNT:</b>	<b>451</b>						<b>\$1,112.45</b>	

**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 "L"), 300-590-25 AND 300-580-16 (Portion of TR 4321 Outlot "C") HAVE BEEN ELIMINATED (REMOVED FROM THE ROLL) BY THE ASSESSOR'S OFFICE. BEGINNING IN FY16, THESE APNs COULD BE BILLED DIRECTLY TO THE TR 4321 HOMEOWNERS ASSOCIATION BY THE FCFPD (IN THE AMOUNTS SHOWN ABOVE; A TOTAL OF \$533.97).

**NOTE 2:**

FORMER APNs 300-230-17 (TR 5100 Outlot "K"), 300-230-18 (TR 5100 Outlot "D"), 300-240-37 (Portion of TR 5100 Outlot "C"), 300-590-24 (TR 5100 Outlot "L"), 300-590-25 (TR 5100 Outlot "J"), 300-590-26 (TR 5100 Outlot "F"), 300-590-31 (TR 5100 Outlot "E"), 300-600-21 (Portion of TR 5100 Outlot "C"), 300-600-22 (TR 5100 Outlot "B"), 300-600-23 (TR 5100 Outlot "I"), 300-610-17 (TR 5100 Outlot "G"), 300-610-19 (TR 5100 Outlot "P"), 300-620-11 (TR 5100 Outlot "H"), AND 300-620-12 (TR 5100 Outlot "A"), HAVE BEEN ELIMINATED (REMOVED FROM THE ROLL) BY THE ASSESSOR'S OFFICE. BEGINNING IN FY17, THESE APNs COULD BE BILLED DIRECTLY TO THE TR 5100 HOMEOWNERS ASSOCIATION BY THE FCFPD (IN THE AMOUNTS SHOWN ABOVE; A TOTAL OF \$1,112.45).

**NINETEENTH 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 2018 FOR FUNDING**  
**FRIANT STATION WINTER SERVICE STAFFING COSTS**

**EXHIBIT F**  
**TABULATION OF ASSESSMENT REVENUES VS ASSESSMENT AREA COST SHARES**  
**FISCAL YEARS 2001 THROUGH 2018**  
**FOR FUNDING FRIANT STATION WINTER SERVICE STAFFING COSTS**

Fiscal Year (FY)	Amount Submitted For Assessment Billing	Actual Assessment Revenue	Winter Service Cost Share To Fire Assessment Funding	Available Assessment Surplus (Deficit)	Assessment Transfers To General Fund	Assessment Revenue + Interest Available For Future Transfers
FY 2001	\$ 38,091.00	\$ 37,935.32	\$ 20,831.32	\$ 17,104.00	\$ 20,831.32	\$ 17,104.00
FY 2002	\$ 35,498.20	\$ 35,645.36	\$ 31,701.86	\$ 3,943.50	\$ 35,645.36	\$ -
FY 2003	\$ 32,266.04	\$ 32,483.50	\$ 46,602.79	\$ (14,119.29)	\$ -	\$ 33,081.02
FY 2004	\$ 46,970.52	\$ 46,611.34	\$ 73,222.00	\$ (26,610.66)	\$ -	\$ 47,323.23
FY 2005	\$ 51,170.08	\$ 51,126.46	\$ 95,610.00	\$ (44,483.54)	\$ -	\$ 50,681.83
FY 2006	\$ 64,329.76	\$ 64,459.90	\$ 99,654.00	\$ (35,194.10)	\$ -	\$ 76,355.19
FY 2007	\$ 68,513.10	\$ 68,446.98	\$ 104,039.00	\$ (35,592.02)	\$ 288,178.18	\$ (224,545.27)
FY 2008	\$ 72,449.56	\$ 68,872.60	\$ 109,459.00	\$ (40,586.40)	\$ 68,848.58	\$ 216.07
FY 2009	\$ 70,132.56	\$ 70,055.24	\$ 110,346.00	\$ (40,290.76)	\$ 70,640.28	\$ (216.07)
FY 2010	\$ 65,624.96	\$ 65,553.94	\$ 108,504.00	\$ (42,950.06)	\$ 65,836.23	\$ -
FY 2011	\$ 65,345.32	\$ 65,287.23	\$ 112,041.00	\$ (46,753.77)	\$ 65,441.78	\$ -
FY 2012	\$ 67,499.24	\$ 67,310.63	\$ 115,929.00	\$ (48,618.37)	\$ 67,513.68	\$ -
<b>SUBTOTALS</b> 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)				
<b>SUBTOTAL ELIGIBLE FOR TRANSFER TO GENERAL FUND THROUGH THE END OF FY 2012 (JUNE 30, 2013):</b>		<b>\$ 615,421.73</b>				
<b>SUBTOTAL TRANSFERRED TO GENERAL FUND THROUGH THE END OF FY 2012 (JUNE 30, 2013):</b>					<b>\$ 615,421.73</b>	
<b>GRAND TOTAL ELIGIBLE FOR TRANSFER TO GENERAL FUND THROUGH THE END OF FY18 (JUNE 30, 2019):</b>		<b>\$ 1,087,737.23</b>				
<b>GRAND TOTAL TRANSFERRED TO GENERAL FUND THROUGH THE END OF FY18 (JUNE 30, 2019):</b>					<b>\$ 1,087,737.23</b>	
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	\$ 95,208.31	N/A	\$ 155,550.00	N/A	N/A	N/A

**NINETEENTH 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**

**FY19 EBU CALCULATIONS FOR NEW PARCELS AND FOR**  
**CHANGED STATUS PARCELS**

**TABLE FY19-1:**

**FY19 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 FY19-2:**

**FY19 EBU CALCULATIONS FOR NEW PARCELS CREATED**  
**BY THE SUBDIVISION OR RECONFIGURATION OF OLD**  
**PARCELS AND FOR CHANGED LAND USE STATUS PARCELS**

EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 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	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE		75,000SF 20,000SF	BLDG SIZE HAZARD FACTOR 40,000SF OVER 40K
1	2003-01-5	300 021 27S	2.06	41.29	0.00	41.29	2.06	0	0	0	0	0	0	0	0	0.00	
		2003-01-5	0.00	4.41	0.00	4.41	0.00	0	0	0	0	0	0	0	0	0.00	
		2003-01-2	0.00	13.73	0.00	13.73	0.00	0	0	0	0	0	0	0	0	0.00	
		2003-01-6	DELETED FROM ROLL FY09 APPORTIONMENT														
		2003-01-7	DELETED FROM ROLL FY09 APPORTIONMENT														
		2003-01-3	DELETED FROM ROLL FY06 APPORTIONMENT														
		2003-01-34	1.18	4.65	1.00	3.65	1.18	0	1	0	0	0	0	0	0	0.00	
		2003-01-64	0.01	103.01	0.00	103.01	0.00	0	0	0	0	0	0	0	0	0.00	
		2003-01-68	0.00	1.27	0.00	1.27	0.00	0	0	0	0	0	0	0	0	0.00	
		2	1.99	39.75	0.00	39.75	1.99	0	0	0	0	0	0	0	0	0.00	
		3	DELETED FROM ROLL FY07 APPORTIONMENT														
		4	1.70	34.04	0.00	34.04	1.70	0	0	0	0	0	0	0	0	0.00	
		5	0.00	5.00	0.00	5.00	0.00	0	0	0	0	0	5.000	0	0	0.00	
		6	0.00	25.09	0.00	25.09	0.00	0	0	0	0	0	0	0	0	0.00	
		7	DELETED FROM ROLL FY03 APPORTIONMENT														
		8	1.70	33.92	0.00	33.92	1.70	0	0	0	0	0	0	0	0	0.00	
		9	DELETED FROM ROLL FY01 APPORTIONMENT														
		94	DELETED FROM ROLL FY03 APPORTIONMENT														
		98	DELETED FROM ROLL FY03 APPORTIONMENT														
		7 94 981	DELETED FROM ROLL FY09 APPORTIONMENT														
		7 94 982	DELETED FROM ROLL FY09 APPORTIONMENT														
		7 94 983	DELETED FROM ROLL FY09 APPORTIONMENT														
		7 94 984	DELETED FROM ROLL FY09 APPORTIONMENT														
		7 94 985	DELETED FROM ROLL FY09 APPORTIONMENT														
		7 94 981-985a	0.27	5.32	0.00	5.32	0.27	0	0	0	0	0	0	0	0	0.00	
		7 94 981-985b	0.61	12.18	0.00	12.18	0.61	0	0	0	0	0	0	0	0	0.00	
		7 94 981-985c	1.44	28.88	0.00	28.88	1.44	0	0	0	0	0	0	0	0	0.00	
		7 94 981-985d	0.50	9.98	0.00	9.98	0.50	0	0	0	0	0	0	0	0	0.00	
		10	DELETED FROM ROLL FY03 APPORTIONMENT														
		2003-01-4	0.00	5.00	0.00	5.00	0.00	0	0	0	0	0	0	0	0	0.00	
		2003-01-1	0.00	45.00	0.00	45.00	0.00	0	0	0	0	0	0	0	0	0.00	
		11	DELETED FROM ROLL FY01 APPORTIONMENT														
		12	DELETED FROM ROLL FY01 APPORTIONMENT														
		13	DELETED FROM ROLL FY01 APPORTIONMENT														
		14	DELETED FROM ROLL FY03 APPORTIONMENT														
		15	DELETED FROM ROLL FY03 APPORTIONMENT														
		16	DELETED FROM ROLL FY03 APPORTIONMENT														
		17	DELETED FROM ROLL FY03 APPORTIONMENT														
		18	DELETED FROM ROLL FY03 APPORTIONMENT														
		11B	DELETED FROM ROLL FY03 APPORTIONMENT														
		12B	DELETED FROM ROLL FY03 APPORTIONMENT														
		13B	DELETED FROM ROLL FY03 APPORTIONMENT														
		31	1.94	38.84	0.00	38.84	1.94	0	0	0	0	0	0	0	0	0.00	
		32	1.94	38.72	0.00	38.72	1.94	0	0	0	0	0	0	0	0	0.00	
		33	1.95	39.00	0.00	39.00	1.95	0	0	0	0	0	0	0	0	0.00	
		34	1.79	35.87	0.00	35.87	1.79	0	0	0	0	0	0	0	0	0.00	
		37	DELETED FROM ROLL FY03 APPORTIONMENT														
		38	DELETED FROM ROLL FY03 APPORTIONMENT														
		39	1.96	39.11	0.00	39.11	1.96	0	0	0	0	0	0	0	0	0.00	
		40	DELETED FROM ROLL FY03 APPORTIONMENT														
		41	DELETED FROM ROLL FY03 APPORTIONMENT														
		42	DELETED FROM ROLL FY03 APPORTIONMENT														
		43	DELETED FROM ROLL FY03 APPORTIONMENT														
		44	DELETED FROM ROLL FY03 APPORTIONMENT														
		45	DELETED FROM ROLL FY03 APPORTIONMENT														



EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				RESIDENTIAL				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	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
	46 300 210 01T	0.00	0.08	0.08	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	47 300 210 02	1.80	2.06	1.00	1.06	0.05	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	48 300 210 03T	0.00	3.95	3.95	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	49 300 210 04	2.22	6.49	2.00	4.49	0.22	0.00	0.00	0.00	0	2	0	0	0	0	0	0.00
	50 300 210 05T	0.00	4.13	4.13	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	51 300 210 06T	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	52 300 210 07	1.26	2.15	1.00	1.15	0.06	0.00	0.00	0.00	0	1	0	0	0	0	0	0.00
	53 300 210 08T	0.00	1.87	1.87	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	54 300 210 10ST	0.00	4.31	4.31	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	55 300 210 11T	0.00	6.13	6.13	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	56 300 210 14T	0.00	3.79	3.79	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	57 300 210 15	1.00	1.09	1.00	0.09	0.00	0.00	0.00	0.00	0	1	0	0	0	0	0	0.00
	58 300 210 19S	0.65	12.96	0.00	12.96	0.65	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	59 300 210 20P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	60 300 210 21T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	61 300 210 22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	61 300 210 23T	1.25	5.96	1.00	4.96	0.25	0.00	0.00	0.00	0	1	0	0	0	0	0	0.00
	62 300 220 02T	0.00	4.68	4.68	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	63 300 220 03	1.30	6.97	1.00	5.97	0.30	0.00	0.00	0.00	0	1	0	0	0	0	0	0.00
	64 300 220 04T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	65 300 220 06	2.00	2.01	2.00	0.01	0.00	0.00	0.00	0.00	0	2	0	0	0	0	0	0.00
	66 300 220 07T	0.00	2.86	2.86	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	67 300 220 08T	0.00	3.25	3.25	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	68 300 220 09T	0.00	2.28	2.28	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	69 300 220 15T	0.00	2.24	2.24	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	70 300 220 18T	0.00	1.62	1.62	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	71 300 220 19T	0.00	1.23	1.23	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	72 300 220 20	1.46	10.18	1.00	9.18	0.46	0.00	0.00	0.00	0	1	0	0	0	0	0	0.00
	73 300 220 21T	0.00	9.80	9.80	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	74 300 220 22T	0.00	9.89	9.89	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	75 300 220 23T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	75 300 220 23T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	VTTTS100-05 3 300 230 06	0.55	2.00	1.00	1.00	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 3 300 230 07	0.56	2.14	1.00	1.14	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 4 300 230 08	0.56	2.22	1.00	1.22	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 5 300 230 09	0.56	2.21	1.00	1.21	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 6 300 230 10	0.55	2.01	1.00	1.01	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 7 300 230 11	1.05	2.03	1.00	1.03	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 8 300 230 12	0.56	2.18	1.00	1.18	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 9 300 230 13	0.55	2.03	1.00	1.03	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 10 300 230 14	0.55	2.07	1.00	1.07	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 11 300 230 15	1.05	2.04	1.00	1.04	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 12 300 230 16	1.05	2.02	1.00	1.02	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 13 300 230 17	0.31	3.37	0.00	3.37	0.31	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	VTTTS100-05 14 300 230 18	0.31	6.29	0.00	6.29	0.31	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	VTTTS100-05 15 300 230 19	0.00	0.06	0.06	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00
	VTTTS100-05 16 300 230 20	0.55	2.00	1.00	1.00	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 17 300 240 21	0.56	2.20	1.00	1.20	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 18 300 240 22	0.56	2.22	1.00	1.22	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 19 300 240 23	0.55	2.00	1.00	1.00	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 20 300 240 24	0.55	2.01	1.00	1.01	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 21 300 240 25	0.56	2.23	1.00	1.23	0.06	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00
	VTTTS100-05 22 300 240 26	0.55	2.00	1.00	1.00	0.05	0.00	0.00	0.00	1	0	0	0	0	0	0	0.00

EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				RESIDENTIAL				NON-RESIDENTIAL				CALC EBU		
			VACANT / PARTIALLY DEVELOPED		NET VAC		VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE		BLDG SIZE HAZARD FACTOR	
			ACRES	ADJUST ACRES	ACRES	ACRES										7500SF	20,000SF
	VTTRS100-0517	300 240 33	0.55	2.00	1.00	1.00	0.05	0.05	0	0	0	0	0	0	0	0.00	
	VTTRS100-0580	300 240 34	0.55	2.04	1.00	1.04	0.05	0.05	0	0	0	0	0	0	0	0.00	
	VTTRS100-0581	300 240 35	0.56	2.16	1.00	1.16	0.06	0.06	0	0	0	0	0	0	0	0.00	
	VTTRS100-0582	300 240 36	0.55	2.01	1.00	1.01	0.05	0.05	0	0	0	0	0	0	0	0.00	
	VTTRS100-0594 (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	0.00	
	VTTRS100-051064	300 240 38	DELETED FROM ROLL FY10													0.00	
	76 300 270 06T		0.00	21.99	21.99	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	77 300 270 09T		0.00	1.83	1.83	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	78 300 290 09		DELETED FROM ROLL FY09 APPORTIONMENT													0.00	
	79 300 290 13T		DELETED FROM ROLL FY14 - CONVERTED FROM U.S.A. TRUST-NON-TAXABLE TO TAXABLE PROPERTY													0.00	
	79 300 290 13		1.15	4.06	1.00	3.06	0.15	0.15	0	1	0	0	2257	0	0	0.00	
	80 300 290 14T		0.00	5.04	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	81 300 290 15T		0.00	6.50	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	82 300 290 16T		0.00	13.39	13.39	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	83 300 290 42		DELETED FROM ROLL FY04 APPORTIONMENT													0.00	
	84 300 290 43		3.78	75.50	0.00	75.50	3.78	3.78	0	0	0	0	0	0	0	0.00	
	85 300 290 45		0.05	1.00	0.00	1.00	0.05	0.05	0	0	0	0	0	0	0	0.00	
	86 300 290 46ST		0.00	14.26	14.26	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	87 300 290 47ST		0.00	26.60	26.60	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	88A	300 290 52T	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	88B	300 290 53T	0.00	29.04	29.04	0.00	0.00	0.00	0	0	0	0	0	0	0	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	0.00	
	78B 300 290 55T		1.02	20.34	0.00	20.34	1.02	1.02	0	0	0	0	0	0	0	0.00	
	88 300 340 01S		1.02	20.35	0.00	20.35	1.02	1.02	0	0	0	0	0	0	0	0.00	
	89 300 340 03S		DELETED FROM ROLL FY09 APPORTIONMENT													0.00	
	90 300 340 06S		DELETED FROM ROLL FY09 APPORTIONMENT													0.00	
	91 300 340 07S		DELETED FROM ROLL FY01 APPORTIONMENT													0.00	
	92 300 340 08S		DELETED FROM ROLL FY01 APPORTIONMENT													0.00	
	93 300 340 09S		DELETED FROM ROLL FY01 APPORTIONMENT													0.00	
	94 300 340 10S		DELETED FROM ROLL FY01 APPORTIONMENT													0.00	
	95 300 340 11S		DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01													0.00	
	96 300 340 13S		DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01													0.00	
	97 300 340 14S		DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01													0.00	
	98 300 340 15S		DELETED FROM ROLL FY09 APPORTIONMENT													0.00	
	99 300 340 16S		0.06	1.17	0.00	1.17	0.06	0.06	0	0	0	0	0	0	0	0.00	
	92 93 94 108 109A	300 340 24S	DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01													0.00	
	92 93 94 108 109B	300 340 25S	DELETED FROM ROLL FY02 APPORTIONMENT													0.00	
	92 93 94 108 109C	300 340 26S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01													0.00	
	92 93 94 108 109B1	300 340 51ST	0.10	1.95	0.00	1.95	0.10	0.10	0	0	0	0	0	0	0	0.00	
	92 93 94 108 109B2	300 340 5NS	DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01													0.00	
	90 91 98A	300 340 36S	0.76	15.20	0.00	15.20	0.76	0.76	0	0	0	0	0	0	0	0.00	
	90 91 98B	300 340 36S	0.37	7.35	0.00	7.35	0.37	0.37	0	0	0	0	0	0	0	0.00	
	90 91 98C	300 340 37S	1.45	29.05	0.00	29.05	1.45	1.45	0	0	0	0	0	0	0	0.00	
	90 91 98D	300 340 38S	0.68	13.66	0.00	13.66	0.68	0.68	0	0	0	0	0	0	0	0.00	
	100 300 350 01ST		0.00	20.28	20.28	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	101 300 350 03ST		0.00	23.45	23.45	0.00	0.00	0.00	0	0	0	0	0	0	0	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	0.00	
	103 300 350 05ST		0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	104 300 350 07ST		0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	105 300 350 08S		DELETED FROM ROLL FY07 APPORTIONMENT													0.00	
	105A 300 350 08ST		0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	106 300 350 09S		DELETED FROM ROLL FY07 APPORTIONMENT													0.00	
	106A 300 350 09ST		0.00	20.00	20.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	107 300 350 11S		DELETED FROM ROLL FY07 APPORTIONMENT													0.00	
	107A 300 350 11ST		0.00	19.04	19.04	0.00	0.00	0.00	0	0	0	0	0	0	0	0.00	
	108 300 350 19S		DELETED FROM ROLL FY01 APPORTIONMENT													0.00	



EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				RESIDENTIAL				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	
	150 300 430 12S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	151 300 430 13S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	152 300 430 14S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	153 300 430 15S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	154 300 430 16S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	155 300 430 17S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	156 300 430 18S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	157 300 430 19S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	158 300 430 20S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	159 300 430 21S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	160 300 430 22S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	161 300 430 23S	1.00				0.00			0.00	0	0	0	0	1.00	0			0.00
	162 300 430 24S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	163 300 430 25S	1.00				0.00			0.00	0	0	0	0	1.00	0			0.00
	164 300 430 26S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	165 300 430 27S	1.00				0.00			0.00	0	0	0	0	1.00	0			0.00
	166 300 430 28S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	167 300 430 29S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	168 300 430 30S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	169 300 430 31S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	170 300 430 32S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	171 300 430 33S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	172 300 430 34S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	173 300 460 01S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	174 300 460 02S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	175 300 460 03S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	176 300 460 04S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	177 300 470 01S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	178 300 470 02S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	179 300 470 03S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
179A	300 470 22S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	180 300 470 04S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	181 300 470 05S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
181A	300 470 21S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	182 300 470 06S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	183 300 470 07S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	184 300 470 08S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	185 300 470 09S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	186 300 470 10S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	187 300 470 11S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	188 300 470 12S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	189 300 470 13S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	190 300 470 14S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	191 300 470 15S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	192 300 480 01S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	193 300 480 02S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	194 300 480 03S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	195 300 480 04S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	196 300 480 05S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	197 300 480 06S	0.50				0.00			0.00	1	0	0	0	0.50	0			0.00
	198 300 480 07S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	199 300 480 08S	1.00				0.00			0.00	0	0	0	0	1.00	0			0.00
	200 300 480 09S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	201 300 480 10S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	202 300 480 11S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	203 300 480 12S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	204 300 480 13S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	205 300 480 14S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	206 300 480 15S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	207 300 480 16S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	208 300 480 17S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	209 300 480 18S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	210 300 480 19S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	211 300 480 20S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	212 300 480 21S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	213 300 480 22S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	214 300 480 23S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	215 300 480 24S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	216 300 480 25S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	217 300 480 26S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	218 300 480 27S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	219 300 480 28S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	220 300 480 29S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	221 300 480 30S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	222 300 480 31S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	223 300 480 32S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	224 300 480 33S	1.20				0.00			0.00	0	0	0	0	1.20	0			0.00
	225 300 480 34S	1.20				0.00												

EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 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	RESIDENTIAL		NON-RESIDENTIAL				HAZARD FACTOR		CALC EBU				
						VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	7500SF	20,000SF	BLDG SIZE	FLRS		2 TO 4 FLRS	BLDG SIZE	40,000SF	OVER 40K
202	300 480 125	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
203	300 480 135	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	0	0	0.00	0.00
204	300 480 145	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
205	300 490 035	1.20	0.00	0.00	0.00	0.00	0	0	1	0	1.20	0	0	0	2081	0	0.00	0.00
206	300 490 045	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	0	0	0.00	0.00
207	300 490 055	1.20	0.00	0.00	0.00	0.00	0	0	1	0	1.20	0	0	0	2811	0	0.00	0.00
208	300 490 065	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
209	300 490 075	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	2850	0	0.00	0.00
210	300 490 085	1.20	0.00	0.00	0.00	0.00	0	0	1	0	1.20	0	0	0	3724	0	0.00	0.00
211	300 490 095	1.20	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	2560	0	0.00	0.00
212	300 490 105	1.00	0.00	0.00	0.00	0.00	0	0	0	0	1.00	0	0	0	0	0	0.00	0.00
213	300 490 115	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	0	0	0.00	0.00
214	300 490 125	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
215	300 490 135	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
216	300 490 145	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	2537	0	0.00	0.00
217	300 490 155	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	0	0	0.00	0.00
218	300 490 165	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
219	300 490 175	1.20	0.00	0.00	0.00	0.00	0	0	1	0	1.20	0	0	0	3849	0	0.00	0.00
220	300 490 185	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
221	300 490 195	1.20	0.00	0.00	0.00	0.00	0	0	1	0	1.20	0	0	0	3293	0	0.00	0.00
222	300 490 205	1.00	0.00	0.00	0.00	0.00	0	1	0	0	1.00	0	0	0	0	0	0.00	0.00
223	300 490 215	1.20	0.00	0.00	0.00	0.00	1	0	0	0	1.20	0	0	0	0	0	0.00	0.00
224	300 490 225	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
225	300 490 235	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
226	300 490 245	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
227	300 490 255	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
227A	300 490 265	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
227B	300 490 275	1.00	0.00	0.00	0.00	0.00	0	0	0	1	1.00	0	0	0	0	0	0.00	0.00
228	300 500 015	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
229	300 500 025	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
230	300 500 035	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	2212	0	0.00	0.00
231	300 500 045	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
232	300 500 055	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
233	300 500 065	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
234	300 500 075	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
235	300 500 085	1.20	0.00	0.00	0.00	0.00	1	0	0	0	1.20	0	0	0	0	0	0.00	0.00
236	300 500 095	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
237	300 500 105	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
238	300 500 115	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
239	300 500 125	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
240	300 500 135	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
241	300 500 145	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
242	300 500 155	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
243	300 500 165	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
244	300 500 175	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
245	300 500 185	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
246	300 500 195	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
247	300 500 205	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
248	300 500 215	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	2641	0	0.00	0.00
119 120 121 122B	300 500 225	1.21	1.20	1.00	1.00	0.20	0	0	0	0	1	1.20	0	0	3428	0	0.00	0.00
119 120 121 122C	300 500 235	1.23	1.52	1.00	0.52	0.52	0	0	0	0	1	1.20	0	0	0	0	0.00	0.00
119 120 121 122D	300 500 245	0.32	6.49	0.00	6.49	0.00	0	0	0	0	0	0.50	0	0	0	0	0.00	0.00
229 230 231 A	300 500 275	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00
229 230 231 B	300 500 285	1.20	0.00	0.00	0.00	0.00	0	0	0	1	1.20	0	0	0	0	0	0.00	0.00
249	300 510 015	0.50	0.00	0.00	0.00	0.00	0	0	0	1	0.50	0	0	0	0	0	0.00	0.00
250	300 510 025	0.50	0.00	0.00	0.00	0.00	1	0	0	0	0.50	0	0	0	0	0	0.00	0.00



EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA			RESIDENTIAL			NON-RESIDENTIAL			TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA			CALC EBU	
			VAC ACRES	ADJUST ACRES	NET VAC ACRES	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	BLDG SIZE HAZARD FACTOR 75,000SF 20,000SF 40,000SF		CALC EBU
	251	300 510 03S	0.50				1	0	0	0	0.50				0.00	0.00
	252	300 510 04S	0.50				1	0	0	0.50					0.00	0.00
	253	300 510 05S	0.50				1	0	0	0.50					0.00	0.00
	254	300 510 06S	0.50				1	0	0	0.50					0.00	0.00
	255A	300 510 07S	1.00				0	1	0	1.00					0.00	0.00
	256	300 510 08S	0.50				1	0	0	0.50					0.00	0.00
	257	300 510 09S	1.20				0	0	1	1.20			4524		0.00	0.00
	258	300 520 01S	1.20				0	0	1	1.20					0.00	0.00
	259	300 520 02S	1.00				0	1	0	1.00					0.00	0.00
	260	300 520 03S	0.50				1	0	0	0.50					0.00	0.00
	261	300 520 04S	0.50				1	0	0	0.50					0.00	0.00
	262	300 520 05S	0.50				1	0	0	0.50					0.00	0.00
	263	300 520 06S	0.50				1	0	0	0.50					0.00	0.00
	264	300 520 07S	0.50				1	0	0	0.50					0.00	0.00
	265	300 520 08S	0.50				1	0	0	0.50					0.00	0.00
	266	300 520 09S	1.00				0	1	0	1.00			2816		0.00	0.00
	267	300 520 10S	1.20				0	0	1	1.20					0.00	0.00
	268	300 520 11S	0.50				1	0	0	0.50					0.00	0.00
	269	300 520 12S	0.50				1	0	0	0.50					0.00	0.00
	270	300 520 13S	1.00				0	1	0	1.00					0.00	0.00
	271	300 520 14S	1.00				0	1	0	1.00					0.00	0.00
	272	300 520 15S	1.00				0	1	0	1.00					0.00	0.00
	273	300 520 16S	1.00				0	1	0	1.00					0.00	0.00
	274	300 520 17S	1.20				0	0	1	1.20					0.00	0.00
	275	300 520 18S	1.00				0	1	0	1.00					0.00	0.00
	276	300 520 19S	1.00				0	1	0	1.00					0.00	0.00
	277	300 520 20S	1.00				0	1	0	1.00					0.00	0.00
	278	300 520 21S	1.00				0	1	0	1.00			2769		0.00	0.00
	279	300 520 22S	1.00				0	1	0	1.00			2325		0.00	0.00
	280	300 520 23S	0.50				1	0	0	0.50					0.00	0.00
	19	300 540 04S	0.50				1	0	0	0.50					0.00	0.00
	20	300 540 05S	0.50				1	0	0	0.50					0.00	0.00
	21	300 540 06S	0.50				1	0	0	0.50					0.00	0.00
	22	300 540 07S	0.50				1	0	0	0.50					0.00	0.00
	23	300 540 08S	0.50				1	0	0	0.50					0.00	0.00
	24	300 540 09S	0.50				1	0	0	0.50					0.00	0.00
	25	300 540 10S	0.50				1	0	0	0.50					0.00	0.00
	26	300 540 11S	0.50				1	0	0	0.50					0.00	0.00
	27	300 540 12S	0.50				1	0	0	0.50					0.00	0.00
	28	300 540 13S	0.50				1	0	0	0.50					0.00	0.00
	29	300 540 14S	0.50				1	0	0	0.50					0.00	0.00
	30	300 540 15S	0.50				1	0	0	0.50					0.00	0.00
	31	300 540 16S	0.50				1	0	0	0.50					0.00	0.00
	32	300 540 17S	0.50				1	0	0	0.50					0.00	0.00
	33	300 540 18S	0.50				1	0	0	0.50					0.00	0.00
	34	300 540 19S	0.50				1	0	0	0.50					0.00	0.00
	35	300 540 20S	0.50				1	0	0	0.50					0.00	0.00
	36	300 540 21S	0.50				1	0	0	0.50					0.00	0.00
	37	300 540 22S	0.50				1	0	0	0.50					0.00	0.00
	38	300 540 23S	0.50				1	0	0	0.50					0.00	0.00
	39	300 540 24S	0.50				1	0	0	0.50					0.00	0.00
	40	300 540 25S	0.50				1	0	0	0.50					0.00	0.00
	41	300 540 26S	0.50				1	0	0	0.50					0.00	0.00
	42	300 540 27S	0.50				1	0	0	0.50					0.00	0.00
	43	300 540 28S	0.50				1	0	0	0.50					0.00	0.00
	44	300 540 29S	0.50				1	0	0	0.50					0.00	0.00
	45	300 540 30S	0.50				1	0	0	0.50					0.00	0.00
	46	300 540 31S	0.50				1	0	0	0.50					0.00	0.00
	47	300 540 32S	0.50				1	0	0	0.50					0.00	0.00
	48	300 540 33S	0.50				1	0	0	0.50					0.00	0.00
	49	300 540 34S	0.50				1	0	0	0.50					0.00	0.00
	50	300 540 35S	0.50				1	0	0	0.50					0.00	0.00
	51	300 540 36S	0.50				1	0	0	0.50					0.00	0.00
	52	300 540 37S	0.50				1	0	0	0.50					0.00	0.00
	53	300 540 38S	0.50				1	0	0	0.50					0.00	0.00
	54	300 540 39S	0.50				1	0	0	0.50					0.00	0.00
	55	300 540 40S	0.50				1	0	0	0.50					0.00	0.00
	56	300 540 41S	0.50				1	0	0	0.50					0.00	0.00
	57	300 540 42S	0.50				1	0	0	0.50					0.00	0.00
	58	300 540 43S	0.50				1	0	0	0.50					0.00	0.00
	59	300 540 44S	0.50				1	0	0	0.50					0.00	0.00
	60	300 540 45S	0.50				1	0	0	0.50					0.00	0.00
	61	300 540 46S	0.50				1	0	0	0.50					0.00	0.00
	62	300 540 47S	0.50				1	0	0	0.50					0.00	0.00
	63	300 540 48S	0.50				1	0	0	0.50					0.00	0.00
	64	300 540 49S	0.50				1	0	0	0.50					0.00	0.00
	65	300 540 50S	0.50				1	0	0	0.50					0.00	0.00
	66	300 540 51S	0.50				1	0	0	0.50					0.00	0.00
	67	300 540 52S	0.50				1	0	0	0.50					0.00	0.00
	68	300 540 53S	0.50				1	0	0	0.50					0.00	0.00
	69	300 540 54S	0.50				1	0	0	0.50					0.00	0.00
	70	300 540 55S	0.50				1	0	0	0.50					0.00	0.00
	71	300 540 56S	0.50				1	0	0	0.50					0.00	0.00
	72	300 540 57S	0.50				1	0	0	0.50					0.00	0.00
	73	300 540 58S	0.50				1	0	0	0.50					0.00	0.00
	74	300 540 59S	0.50				1	0	0	0.50					0.00	0.00
	75	300 540 60S	0.50				1	0	0	0.50					0.00	0.00
	76	300 540 61S	0.50				1	0	0	0.50					0.00	0.00
	77	300 540 62S	0.50				1	0	0	0.50					0.00	0.00
	78	300 540 63S	0.50				1	0	0	0.50					0.00	0.00
	79	300 540 64S	0.50				1	0	0	0.50					0.00	0.00
	80	300 540 65S	0.50				1	0	0	0.50					0.00	0.00
	81	300 540 66S	0.50				1	0	0	0.50					0.00	0.00
	82	300 540 67S	0.50				1	0	0	0.50					0.00	0.00
	83	300 540 68S	0.50				1	0	0	0.50					0.00	0.00
	84	300 540 69S	0.50				1	0	0	0.50					0.00	0.00
	85	300 540 70S	0.50				1	0	0	0.50					0.00	0.00
	86	300 540 71S	0.50				1	0	0	0.50					0.00	0.00
	87	300 540 72S	0.50				1	0	0	0.50					0.00	0.00
	88	300 540 73S	0.50				1	0	0	0.50					0.00	0.00
	89	300 540 74S	0.50				1	0	0	0.50					0.00	0.00
	90	300 540 75S	0.50				1	0	0	0.50					0.00	0.00
	91	300 540 76S	0.50				1	0	0	0.50					0.00	0.00
	92	300 540 77S	0.50													

EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	DEBRIS FIRE RISK EBU DATA				RESIDENTIAL				NON-RESIDENTIAL				CALC EBU
		TOTAL PARCEL EBU	VAC ACRES	ADULTIALLY DEVELOPED ACRES	NET VAC ACRES	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	
	LLA 01-15J 300 540 86	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15K 300 540 87	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15L 300 540 88	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15M 300 540 89	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15N 300 540 90	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15O 300 540 91	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15P 300 540 92	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15Q 300 540 93	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15R 300 540 94	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15S 300 540 95	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15T 300 540 96	DELETED FROM ROLL FY09 APPORTIONMENT												0.00
	LLA 01-15U-15V 300 541 03	DELETED FROM ROLL FY14 APPORTIONMENT	1.00	19.97	0.00	19.97	1.00	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 542 03	DELETED FROM ROLL FY14 APPORTIONMENT	0.16	3.27	0.00	3.27	0.16	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 04T	DELETED FROM ROLL FY14 APPORTIONMENT	0.49	9.75	0.00	9.75	0.49	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 05	DELETED FROM ROLL FY14 APPORTIONMENT	0.36	7.18	0.00	7.18	0.36	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 07T	DELETED FROM ROLL FY14 APPORTIONMENT	4.40	87.93	0.00	87.93	4.40	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 09	DELETED FROM ROLL FY14 APPORTIONMENT	2.95	59.07	0.00	59.07	2.95	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 542 51	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	LLA 01-15U-15V 300 542 52	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	LLA 01-15U-15V 300 541 10S	DELETED FROM ROLL FY14 APPORTIONMENT	2.00	40.00	0.00	40.00	2.00	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 11S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	LLA 01-15U-15V 300 541 12	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	LLA 01-15U-15V 300 541 13	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	LLA 01-15U-15V 300 541 14S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
25A	300 542 54S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01 (this LLA (between #234 and #254) does not affect FY19 billing for this parcel as it is not assessed)												0.00
	26A 300 541 15S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	27A 300 541 16S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	28A 300 541 17S	DELETED FROM ROLL FY10 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01												0.00
	29A 300 541 18S	DELETED FROM ROLL FY10 APPORTIONMENT	0.98	19.50	0.00	19.50	0.98	0.00	0	0	0	0	0.00	0.00
	29A 300 541 19S	DELETED FROM ROLL FY10 APPORTIONMENT	1.33	26.69	0.00	26.69	1.33	0.00	0	0	0	0	0.00	0.00
	29A 300 542 15S	DELETED FROM ROLL FY19 APPORTIONMENT (LLA between #234 (non-assessed, see above) and #234)												0.00
23A	300 542 55S	DELETED FROM ROLL FY10 APPORTIONMENT	0.98	19.50	0.00	19.50	0.98	0.00	0	0	0	0	0.00	0.00
	29A 300 541 20S	DELETED FROM ROLL FY14 APPORTIONMENT	0.97	19.48	0.00	19.48	0.97	0.00	0	0	0	0	0.00	0.00
	29A 300 541 21S	DELETED FROM ROLL FY14 APPORTIONMENT	0.26	5.24	0.00	5.24	0.26	0.00	0	0	0	0	0.00	0.00
	30A 300 541 21S	DELETED FROM ROLL FY14 APPORTIONMENT	0.16	3.11	0.00	3.11	0.16	0.00	0	0	0	0	0.00	0.00
	30A 300 542 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	0.00	0.00
	LLA 01-15U-15V 300 541 23	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.23	0.00	0.23	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 542 48	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 24	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 25	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 26	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 27	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 28	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 29	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 30	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 31	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 32	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 33	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 34	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 542 34	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	LLA 01-15U-15V 300 541 38	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00
	35A 300 541 39	DELETED FROM ROLL FY13 APPORTIONMENT	0.01	0.12	0.00	0.12	0.01	0.00	0	0	0	0	0.00	0.00

EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				RESIDENTIAL				NON-RESIDENTIAL				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	
	354-1 300 541 74T	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.47	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	354-2 300 541 75	DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	364 300 541 41	DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	36C 300 541 43	DELETED FROM ROLL FY13 APPORTIONMENT RE: ANNEXATION TO CFD 2010-01	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	36D 300 541 44	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T) 300 541 45	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)K 300 541 61	DELETED FROM ROLL FY13 APPORTIONMENT PL 11-13	0.31	6.25	0.00	6.25	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)M 300 541 63	DELETED FROM ROLL FY13 APPORTIONMENT	0.00	0.09	0.00	0.09	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)N 300 542 30	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	10.58	10.58	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)M-1 300 541 76T	DELETED FROM ROLL FY13 APPORTIONMENT PL 11-13	0.00	0.09	0.00	0.09	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)M 300 541 64	DELETED FROM ROLL FY13 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)P 300 541 65	DELETED FROM ROLL FY13 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)Q 300 541 66	DELETED FROM ROLL FY13 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)R 300 541 67	DELETED FROM ROLL FY13 APPORTIONMENT	0.85	16.98	0.00	16.98	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)S 300 541 68	DELETED FROM ROLL FY13 APPORTIONMENT	0.85	16.93	0.00	16.93	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)T 300 541 69	DELETED FROM ROLL FY13 APPORTIONMENT	0.40	8.06	0.00	8.06	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)U 300 541 70	DELETED FROM ROLL FY14 APPORTIONMENT	0.69	13.71	0.00	13.71	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)V 300 542 39	DELETED FROM ROLL FY13 APPORTIONMENT	0.85	16.93	0.00	16.93	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)W 300 541 83	DELETED FROM ROLL FY13 APPORTIONMENT	0.40	8.06	0.00	8.06	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)X 300 542 38	DELETED FROM ROLL FY13 APPORTIONMENT	0.41	8.24	0.00	8.24	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)Y 300 542 42	DELETED FROM ROLL FY14 APPORTIONMENT	0.93	18.53	0.00	18.53	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)Z 300 541 87	DELETED FROM ROLL FY14 APPORTIONMENT	0.19	3.88	0.00	3.88	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AA 300 542 27	DELETED FROM ROLL FY14 APPORTIONMENT	0.36	7.23	0.00	7.23	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AB 300 541 90	DELETED FROM ROLL FY14 APPORTIONMENT	2.40	47.96	0.00	47.96	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AC 300 542 29	DELETED FROM ROLL FY14 APPORTIONMENT	2.53	50.66	0.00	50.66	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AD 300 541 91	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AE 300 542 31	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AF 300 541 92	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AG 300 541 93	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	LLA 01-(15A-15T)AH 300 542 26	DELETED FROM ROLL FY14 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	2003-01 18 300 550 01	DELETED FROM ROLL FY16 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	2003-01 19 300 550 02	DELETED FROM ROLL FY16 APPORTIONMENT	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0.00
	2003-01 20 300 550 03	DELETED FROM ROLL FY16 APPORTIONMENT	1.00	0.00	0.00	0.00	0	1	0	0	0	0	0	0	0.00
	2003-01 21 300 550 04	DELETED FROM ROLL FY16 APPORTIONMENT	1.20	0.00	0.00	0.00	0	1	1.20	0	0	0	0	0	0.00
	2003-01 22 300 550 05	DELETED FROM ROLL FY16 APPORTIONMENT	1.20	0.00	0.00	0.00	0	1	1.20	0	0	0	0	0	0.00
	2003-01 23 300 550 06	DELETED FROM ROLL FY16 APPORTIONMENT	1.00	0.00	0.00	0.00	0	1	1.00	0	0	0	0	0	0.00
	2003-01 24 300 550 07	DELETED FROM ROLL FY16 APPORTIONMENT	0.10	1.90	0.00	1.90	0	0	0.00	0	0	0	0	0	0.00
	2003-01 25 (Outlot "E") former 300 550 08	DELETED FROM ROLL FY10	0.00	1.44	0.00	0.00	0	0	0.00	0	0	0	0	0	0.00
	2003-01 9 300 550 10T	DELETED FROM ROLL FY10	0.00	0.01	0.00	0.00	0	0	0.00	0	0	0	0	0	0.00
	2003-01 10 300 550 11T	DELETED FROM ROLL FY10	0.00	0.01	0.00	0.00	0	0	0.00	0	0	0	0	0	0.00
	2003-01 11 300 550 12	DELETED FROM ROLL FY10	0.50	0.00	0.00	0.00	1	0	0	0	0	0	0	0	0.50
	2003-01 3B 300 550 23	DELETED FROM ROLL FY10	0.00	0.00	0.00	0.00	1	0	0	0	0	0	0	0	0.00







EXHIBIT G  
TABLE FY19-1

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SUBDIVISION OR RECONFIGURATION OF OLD PARCELS AND FOR CHANGED LAND USE STATUS PARCELS  
FRESNO COUNTY TAX CODE NO. 6962

ASMT REF NO.	APN (TABLE FY19-1 SORT BY ASCENDING APN)	TOTAL PARCEL EBU	DEBRIS FIRE RISK EBU DATA				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA										
			VACANT / PARTIALLY DEVELOPED		RESIDENTIAL		NON-RESIDENTIAL		RESIDENTIAL		NON-RESIDENTIAL		RESIDENTIAL		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	7500SF	20,000SF	BLDG SIZE HAZARD FACTOR 40,000SF OVER 40K
VTTRS100-0574	300 600 16	0.55	2.02	1.00	1.02	0.05	0.05	1	0	0	0	0	0	0	0	0	0.00
VTTRS100-0573	300 600 17	0.55	2.02	1.00	1.02	0.05	0.05	1	0	0	0	0	0	0	0	0	0.00
VTTRS100-0572	300 600 18	0.56	2.16	1.00	1.16	0.06	0.06	1	0	0	0	0	0	0	0	0	0.00
VTTRS100-0564	300 600 19	0.56	2.27	1.00	1.27	0.06	0.06	1	0	0	0	0	0	0	0	0	0.00
VTTRS100-0563	300 600 20	0.56	2.14	1.00	1.14	0.06	0.06	1	0	0	0	0	0	0	0	0	0.00
VTTRS100-0594A (Outlot "C")	former 300 600 21	0.21	4.15	0.00	4.15	0.21	0.21	0	0	0	0	0	0	0	0	0	0.00
VTTRS100-05 93 (Outlot "B")	former 300 600 22	0.88	17.62	0.00	17.62	0.88	0.88	0	0	0	0	0	0	0	0	0	0.00
VTTRS100-05 100 (Outlot "A")	former 300 600 23	0.15	2.98	0.00	2.98	0.15	0.15	0	0	0	0	0	0	0	0	0	0.00
VTTRS100-05 105B	300 600 24	DELETED FROM ROLL FY10															
VTTRS100-05 106C	300 600 25	DELETED FROM ROLL FY10															
VTTRS100-05146	300 610 01	0.56	2.27	1.00	1.27	0.06	0.06	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05145	300 610 02	0.56	2.12	1.00	1.12	0.06	0.06	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05144	300 610 03	0.56	2.22	1.00	1.22	0.06	0.06	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05143	300 610 04	0.55	2.00	1.00	1.00	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05142	300 610 05	0.55	2.00	1.00	1.00	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05141	300 610 06	0.55	2.00	1.00	1.00	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05140	300 610 07	0.57	2.48	1.00	1.48	0.07	0.07	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05139	300 610 08	0.57	2.43	1.00	1.43	0.07	0.07	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05138	300 610 09	0.55	2.03	1.00	1.03	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05162	300 610 10	0.55	2.01	1.00	1.01	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05161	300 610 11	0.55	2.06	1.00	1.06	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05160	300 610 12	0.55	2.01	1.00	1.01	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05159	300 610 13	0.55	2.00	1.00	1.00	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05158	300 610 14	0.55	2.00	1.00	1.00	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05157	300 610 15	0.56	2.16	1.00	1.16	0.06	0.06	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05156	300 610 16	0.55	2.02	1.00	1.02	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05 98 (Outlot "C")	former 300 610 17	0.19	3.80	0.00	3.80	0.19	0.19	0	0	0	0	0	0	0	0	0	0.00
VTTRS100-05 105C	300 610 18	DELETED FROM ROLL FY10															
VTTRS100-05 107 (Outlot "B")	former 300 610 19	0.25	0.03	0.03	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00
VTTRS100-05 28	300 620 01	0.55	2.02	1.00	1.02	0.05	0.05	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05 29	300 620 02	DELETED FROM ROLL FY10 APPORTIONMENT FOR PL4 05-32															
VTTRS100-05 30	300 620 03	DELETED FROM ROLL FY10 APPORTIONMENT FOR PL4 05-32															
VTTRS100-05 31	300 620 04	0.67	4.47	1.00	3.47	0.17	0.17	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05 32	300 620 05	0.64	3.73	1.00	2.73	0.14	0.14	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05 33	300 620 06	0.58	2.68	1.00	1.68	0.08	0.08	1	0	0	0	0	0	0	0	0	0.50
VTTRS100-05 34	300 620 07	0.73	5.68	1.00	4.68	0.23	0.23	1	0	0	0	0	0	0	0	0	0.50

EXHIBIT G  
TABLE FY19-1

FY19 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 FY19-1 SORT BY ASCENDING APN)	DEBRIS FIRE RISK EBU DATA				RESIDENTIAL				TYPE OF STRUCTURE USE/HAZARD RISK EBU DATA				CALC EBU
		TOTAL PARCEL EBU	VAC ACRES	ADJUST ACRES	NET VAC ACRES	VAC LOT	DEVEL LOT	SFR 2 FLRS	CALC EBU	VAC LOT	1 FLR (# BLDG)	2 TO 4 FLRS	BLDG SIZE	
VTTTS100-05/35	300 620 08	0.55	2.01	1.00	1.01	0.05	0.05	0	0.50					0.00
VTTTS100-05/36	300 620 09	0.55	2.00	1.00	1.00	0.05	0.05	0	0.50					0.00
VTTTS100-05/37	300 620 10	0.55	2.04	1.00	1.04	0.05	0.05	0	0.50					0.00
VTTTS100-05/99 (Outlot "H") former 300 620 11		0.19	3.74	0.00	3.74	0.19	0.19	0	0.00					0.00
VTTTS100-05/92 (Outlot "A") former 300 620 12		0.68	13.60	0.00	13.60	0.68	0.68	0	0.00					0.00
VTTTS100-05/104	300 620 13T	0.00	0.48	0.48	0.00	0.00	0.00	0	0.00					0.00
VTTTS100-05/103D	300 620 14													0.00
VTTTS100-05/29A	300 620 16													0.00
VTTTS100-05/29A/A	300 620 19	0.55	2.00	1.00	1.00	0.05	0.05	0	0.50					0.00
VTTTS100-05/30A	300 620 17													0.00
VTTTS100-05/30A/A	300 620 20	0.64	3.82	1.00	2.82	0.14	0.14	0	0.50					0.00
<b>TOTALS</b>		<b>348.26</b>	<b>2507.51</b>	<b>782.30</b>	<b>1725.21</b>	<b>86.21</b>	<b>86.21</b>	<b>148</b>	<b>84</b>	<b>80</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>7.25</b>

NOTES:  
THE FOLLOWING EIGHT APNS ARE TAX CODE PARCELS CREATED BY THE ASSESSOR FOR TAXING PURPOSES AND ARE NOT BUILDABLE LOTS. THESE APNS ARE PART OF A FLOODWAY EASEMENT THAT RUNS THROUGH THE NORTHERLY PORTIONS OF LOTS 25 THROUGH 32 IN TRACT 4197, PLAT BOOK 50 AT PAGES 57 THROUGH 64, FRESNO COUNTY RECORDS. THE LISTED APNS ARE NOT ASSIGNED ANY DEBRIS FIRE RISK EBUS, 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 FY19 - APPORTIONMENT - INDICATES THAT IN THE NOTED FISCAL YEAR (FY19) 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.

ASMT# REF. NO. - ABBREVIATION FOR ASSESSMENT REFERENCE NUMBER THAT IS THE NUMBER ASSIGNED TO EACH PARCEL (APN) IN THE FIRE ASSESSMENT DISTRICT TO HELP IN LOCATING AND TRACKING PARCELS SHOWN ON THE ASSESSMENT ROLL. REF. NO.'S WITH AN ALPHA ENDING INDICATE THAT THE PARCEL OR PARCELS WERE CREATED BY THE SUBDIVISION OR MERGER AND RESUBDIVISION OF ONE OR MORE ORIGINALLY ASSESSED PARCELS) AND THAT THE ASSESSMENT FOR THE NEW PARCEL(S) HAS BEEN APPORTIONED FROM THE ORIGINAL PARCEL(S) THAT ARE IDENTIFIED BY THE NUMERICAL PORTION OF THE NEW REF. NO. ASSIGNED TO THE NEW PARCEL(S). REF. NO. 123/A/B-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. 2003-071 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. VTTTS100-051 REFERS TO ANNEXATION NO. 2 IN 2005 ADDING TRACT 5100 (VENTANA HILLS) TO THE FIRE ASSESSMENT AREA, WITH THE TRACT 5100 LOT NUMBER SHOWN AFTER THE "1". REF. NO. 35A-1 REFERS TO FY12 SPLIT OF REF. NO. 35 INTO TWO PARCELS BY PUBLIC AGENCY GRANT DEED. REF. NO. LLA01-15A-15T/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 PLA11-13 HAS BEEN ADDED TO THE 8 NEW APN CREATED BY THE ASSESSOR PURSUANT TO PLA11-13.

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

SEE EXHIBIT G TABLE FY19-2 FOR DETAILED LISTING OF PARCELS WITH NEW EBU TOTALS FOR FISCAL YEAR 2019 ("FY19").







**NINETEENTH 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**  
**FY19 USES AND SOURCES OF FUNDS**  
**CDF WINTER STAFFING OF FRIANT STATION**  
**AND**  
**SUMMARY OF FY19 FIRE ASSESSMENT**  
**LEVY CALCULATIONS**



## EXHIBIT H

### SUMMARY FY19 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)	\$704,566
FY19 Administrator's Report Preparation Estimated Cost	<u>\$ 6,900</u>
Estimated Total FY19 Uses of Funds	\$711,466

#### Sources of Funds

1. Estimated FY19 Table Mountain Casino Winter Service Operations Share (60.0% of Operations Cost; Fee 59.95% FY19 Total Uses of Funds)	\$426,502
2. Estimated FY19 Fire Assessment Levy Revenue (13.61% FY19 Uses Funds)	<u>\$ 96,853</u>
3. Subtotal FY19 Fire Assessment Levy & Est. Table Mountain Fee (73.56%)	<u>\$523,355</u>
4. Net FY19 Fire District Share of Estimated Winter Staffing Cost (26.44% of Total FY19 Est. Uses of Funds)	\$ 188,111

#### SUMMARY OF FY19 FIRE ASSESSMENT LEVY CALCULATIONS:

FY19 Fire Assessment Levy can be no greater than \$155,550.00, which is 1/3 of the \$440,019.00 FY19 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	\$155,550.00
B. Less: FY18 Est. Assessment Surplus	\$ 0.00
C. Estimated Net Assessment Revenue Needed FY19	(\$155,550.00)
D. FY19 Assessment Levy Share of 5 Parcels With No APNs beginning in FY16	\$ 533.97
FY19 Assessment Levy Share of 14 Parcels With No APNs beginning in FY17	\$ 1,112.45
E. FY19 Assessment Levy Billed to Tax Roll	<u>\$ 95,208.31</u>
F. Subtotal Estimated Assessment Surplus (Shortfall)	(\$ 58,695.27)
G. Less Estimated Williamson Act Parcels Refund	(\$1,012.30)
H. Estimated Total FY19 Assessment Rev. (Shortfall)	(\$ 59,707.57)
I. Estimated Net FY19 Assessment Levy Revenue	
i. FY19 Assessment Levy Billed to Tax Roll	\$ 95,208.31
ii. FY19 Assessment Levy Share of 5 Parcels With No APNs beginning in FY16	\$ 533.97
FY19 Assessment Levy Share of 14 Parcels With No APNs beginning in FY17	\$ 1,112.45
iii. Estimated Williamson Act Parcels Refund	(\$ 1,012.30)
iv. Net FY19 Assessment Levy Revenue	<u>\$ 95,842.43</u>
(See FY19 Administrator's Report page 11)	

**NINETEENTH 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 2019-2020**

**Exhibit C - FINAL**

Table Mountain Casino (District)

FY19/20 Cost Estimate for July 1, 2019 through June 30, 2020 (12 Months)

2 Person (July 1, 2019 thru June 30, 2020)-2 FC, 2 FAE, 2 FFII

CLASSIFICATION	NUMBER	SALARY	MONTHS	SUB-TOTAL	BENEFITS 86.93%	TOTAL COST FY 19/20
<b>Salaries</b>						
Fire Captain (FC)	1	\$5,704	12	\$68,448	\$59,502	\$127,950
F AE upgrade to FC	1	\$621	12	\$7,452	\$6,478	\$13,930
Fire Apparatus Engineer (FAE)	0	\$5,083	12	\$0	\$0	\$0
Fire Fighter II	1	\$4,582	12	\$54,984	\$47,798	\$102,782
<b>Extended Duty Week Compensation</b> 48.29%						
Fire Captain (FC)	1	\$2,682	13	\$34,866	\$16,837	\$51,703
F AE upgrade to FC	1	\$293	13	\$3,809	\$1,839	\$5,648
Fire Apparatus Engineer (FAE)	0	\$2,389	13	\$0	\$0	\$0
Fire Fighter II	1	\$2,154	13	\$28,002	\$13,522	\$41,524
<b>Overtime</b> 1.45%						
Overtime				\$59,000	\$856	\$59,856
<b>Uniforms</b> 1.45%						
Uniforms (Perm)	2	\$177.50	12	\$4,260	\$62	\$4,322
<b>Sub-Total Personnel Services</b>						<u>\$407,714</u>
<b>Contract Administrative Fee</b>				12.01%		\$48,966
<b>TOTAL PERSONNEL SERVICES</b>						<u>\$456,681</u>
<b>Operating</b>						
Utilities						\$6,250
Fuel						\$7,250
Vehicle Maintenance						\$2,750
Miscellaneous Opererating Exp.						\$3,750
<b>TOTAL OPERATING EXPENSES</b>						<u>\$20,000</u>
<b>TOTAL PERSONNEL &amp; OPERATIONS</b>						<u>\$476,681</u>
<b>GRAND TOTAL ESTIMATED COST FOR 2019/2020 FISCAL YEAR</b>						<u>\$476,681</u>

**Exhibit C - FINAL**

Table Mountain Casino (Casino)

FY19/20 Cost Estimate for July 1, 2019 thru June 30, 2020 (12 Months)

2 Person (July 1, 2019 thru June 30, 2020)-2 FC, 2 FAE, 2 FFII

CLASSIFICATION	NUMBER	SALARY	MONTHS	SUB-TOTAL	BENEFITS 86.93%	TOTAL COST FY 19/20
<b>Salaries</b>						
Fire Captain	1	\$5,704	12	\$68,448	\$59,502	\$127,950
Fire Apparatus Engineer	2	\$5,083	12	\$121,992	\$106,048	\$228,040
Fire Fighter II	1	\$4,582	12	\$54,984	\$47,798	\$102,782
<b>Extended Duty Week Compensation</b>					48.29%	
Fire Captain	1	\$2,682	13	\$34,866	\$16,837	\$51,703
Fire Apparatus Engineer	2	\$2,389	13	\$62,114	\$29,995	\$92,109
Fire Fighter II	1	\$2,154	13	\$28,002	\$13,522	\$41,524
<b>Overtime</b>						
Overtime						\$0
<b>Uniforms</b>					1.45%	
Uniforms (Perm)	4	\$177.50	12	\$8,520	\$124	\$8,644
<b>Sub-Total Personnel Services</b>						<u>\$652,750</u>
<b>Contract Administrative Fee</b>				12.01%		\$78,395
<b>TOTAL PERSONNEL SERVICES</b>						<u>\$731,146</u>
<b>Operating</b>						
Utilities						\$0
Fuel						\$0
Vehicle Maintenance						\$0
Miscellaneous Operating Expenses						\$0
<b>TOTAL OPERATING EXPENSES</b>						<u>\$0</u>
<b>TOTAL PERSONNEL &amp; OPERATIONS</b>						<u>\$731,146</u>
<b>GRAND TOTAL ESTIMATED COST FOR 2019/2020 FISCAL YEAR</b>						<u>\$731,146</u>

**NINETEENTH 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 2019-2020**

**Exhibit C - FINAL**

Table Mountain Casino (District)

FY19/20 Cost Estimate for July 1, 2019 through June 30, 2020 (12 Months)

2 Person (July 1, 2019 thru June 30, 2020)-2 FC, 2 FAE, 2 FFII

CLASSIFICATION	NUMBER	SALARY	MONTHS	SUB-TOTAL	BENEFITS 86.93%	TOTAL COST FY 19/20
<b>Salaries</b>						
Fire Captain (FC)	1	\$5,704	12	\$68,448	\$59,502	\$127,950
F AE upgrade to FC	1	\$621	12	\$7,452	\$6,478	\$13,930
Fire Apparatus Engineer (FAE)	0	\$5,083	12	\$0	\$0	\$0
Fire Fighter II	1	\$4,582	12	\$54,984	\$47,798	\$102,782
<b>Extended Duty Week Compensation</b>					48.29%	
Fire Captain (FC)	1	\$2,682	13	\$34,866	\$16,837	\$51,703
F AE upgrade to FC	1	\$293	13	\$3,809	\$1,839	\$5,648
Fire Apparatus Engineer (FAE)	0	\$2,389	13	\$0	\$0	\$0
Fire Fighter II	1	\$2,154	13	\$28,002	\$13,522	\$41,524
<b>Overtime</b>					1.45%	
Overtime				\$59,000	\$856	\$59,856
<b>Uniforms</b>					1.45%	
Uniforms (Perm)	2	\$177.50	12	\$4,260	\$62	\$4,322
<b>Sub-Total Personnel Services</b>						<u>\$407,714</u>
<b>Contract Administrative Fee</b>				12.01%		\$48,966
<b>TOTAL PERSONNEL SERVICES</b>						<u>\$456,681</u>
<b>Operating</b>						
Utilities						\$6,250
Fuel						\$7,250
Vehicle Maintenance						\$2,750
Miscellaneous Operating Exp.						\$3,750
<b>TOTAL OPERATING EXPENSES</b>						<u>\$20,000</u>
<b>TOTAL PERSONNEL &amp; OPERATIONS</b>						<u>\$476,681</u>
<b>GRAND TOTAL ESTIMATED COST FOR 2019/2020 FISCAL YEAR</b>						<u>\$476,681</u>

**Exhibit C - FINAL**

Table Mountain Casino (Casino)

FY19/20 Cost Estimate for July 1, 2019 thru June 30, 2020 (12 Months)

2 Person (July 1, 2019 thru June 30, 2020)-2 FC, 2 FAE, 2 FFII

CLASSIFICATION	NUMBER	SALARY	MONTHS	SUB-TOTAL	BENEFITS 86.93%	TOTAL COST FY 19/20
<b>Salaries</b>						
Fire Captain	1	\$5,704	12	\$68,448	\$59,502	\$127,950
Fire Apparatus Engineer	2	\$5,083	12	\$121,992	\$106,048	\$228,040
Fire Fighter II	1	\$4,582	12	\$54,984	\$47,798	\$102,782
<b>Extended Duty Week Compensation</b>					48.29%	
Fire Captain	1	\$2,682	13	\$34,866	\$16,837	\$51,703
Fire Apparatus Engineer	2	\$2,389	13	\$62,114	\$29,995	\$92,109
Fire Fighter II	1	\$2,154	13	\$28,002	\$13,522	\$41,524
<b>Overtime</b>						
Overtime						\$0
<b>Uniforms</b>					1.45%	
Uniforms (Perm)	4	\$177.50	12	\$8,520	\$124	\$8,644
<b>Sub-Total Personnel Services</b>						<u>\$652,750</u>
<b>Contract Administrative Fee</b>				12.01%		\$78,395
<b>TOTAL PERSONNEL SERVICES</b>						<u>\$731,146</u>
<b>Operating</b>						
Utilities						\$0
Fuel						\$0
Vehicle Maintenance						\$0
Miscellaneous Operating Expenses						\$0
<b>TOTAL OPERATING EXPENSES</b>						<u>\$0</u>
<b>TOTAL PERSONNEL &amp; OPERATIONS</b>						<u>\$731,146</u>
<b>GRAND TOTAL ESTIMATED COST FOR 2019/2020 FISCAL YEAR</b>						<u>\$731,146</u>

**NINETEENTH 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 2019,**  
**RE: PRICE AND POPULATION INFORMATION FOR**  
**APPROPRIATION LIMIT CALCULATIONS**  
**FOR FISCAL YEAR 2019-2020**  
**(Received By Fresno County Fire Protection District)**





May 2019

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2019, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2019-20. 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 2019-20 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, 2019.**

**Please Note:** The prior year's city population estimates may be revised.

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

KEELY BOSLER  
Director  
By:

Vivek Viswanathan  
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 2019-20 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2019-20	3.85

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2019-20 appropriation limit.

**2019-20:**

Per Capita Cost of Living Change = 3.85 percent  
 Population Change = 0.47 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.85 + 100}{100} = 1.0385$

Population converted to a ratio:  $\frac{0.47 + 100}{100} = 1.0047$

Calculation of factor for FY 2019-20:  $1.0385 \times 1.0047 = 1.0434$

Fiscal Year 2019-20

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2018 to January 1, 2019 and Total Population, January 1, 2019**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2018-2019	1-1-18	1-1-19	1-1-2019
Fresno				
Clovis	2.73	113,895	117,003	117,003
Coalinga	1.28	12,949	13,115	17,600
Firebaugh	0.67	8,078	8,132	8,132
Fowler	1.30	6,520	6,605	6,605
Fresno	0.96	531,222	536,316	536,683
Huron	0.26	7,289	7,308	7,308
Kerman	2.64	15,096	15,495	15,495
Kingsburg	1.13	12,253	12,392	12,392
Mendota	0.49	12,255	12,315	12,315
Orange Cove	0.51	9,924	9,975	9,975
Parlier	1.47	15,917	16,151	16,151
Reedley	0.41	26,556	26,666	26,666
Sanger	2.28	26,489	27,094	27,094
San Joaquin	0.38	4,200	4,216	4,216
Selma	0.45	24,932	25,045	25,045
Unincorporated	0.20	174,246	174,596	175,561
County Total	1.06	1,001,821	1,012,424	1,018,241

\*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 2019-20

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2018 to January 1, 2019**

County	<u>Percent Change</u> 2018-19	<u>--- Population Minus Exclusions ---</u> 1-1-18	<u>1-1-19</u>
<b>Fresno</b>			
Incorporated	1.24	827,575	837,828
County Total	1.06	1,001,821	1,012,424
<b>Glenn</b>			
Incorporated	2.44	14,271	14,619
County Total	1.30	28,662	29,035
<b>Humboldt</b>			
Incorporated	-0.47	63,704	63,403
County Total	-0.54	135,881	135,149
<b>Imperial</b>			
Incorporated	0.64	147,816	148,761
County Total	0.54	182,074	183,059
<b>Inyo</b>			
Incorporated	-0.03	3,900	3,899
County Total	0.01	18,501	18,502
<b>Kern</b>			
Incorporated	1.35	565,789	573,410
County Total	1.15	878,551	888,683
<b>Kings</b>			
Incorporated	1.14	105,767	106,970
County Total	1.07	132,244	133,665
<b>Lake</b>			
Incorporated	-0.63	19,759	19,634
County Total	0.00	64,978	64,980
<b>Lassen</b>			
Incorporated	-1.48	8,913	8,781
County Total	-1.77	23,164	22,753

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

**NINETEENTH 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.

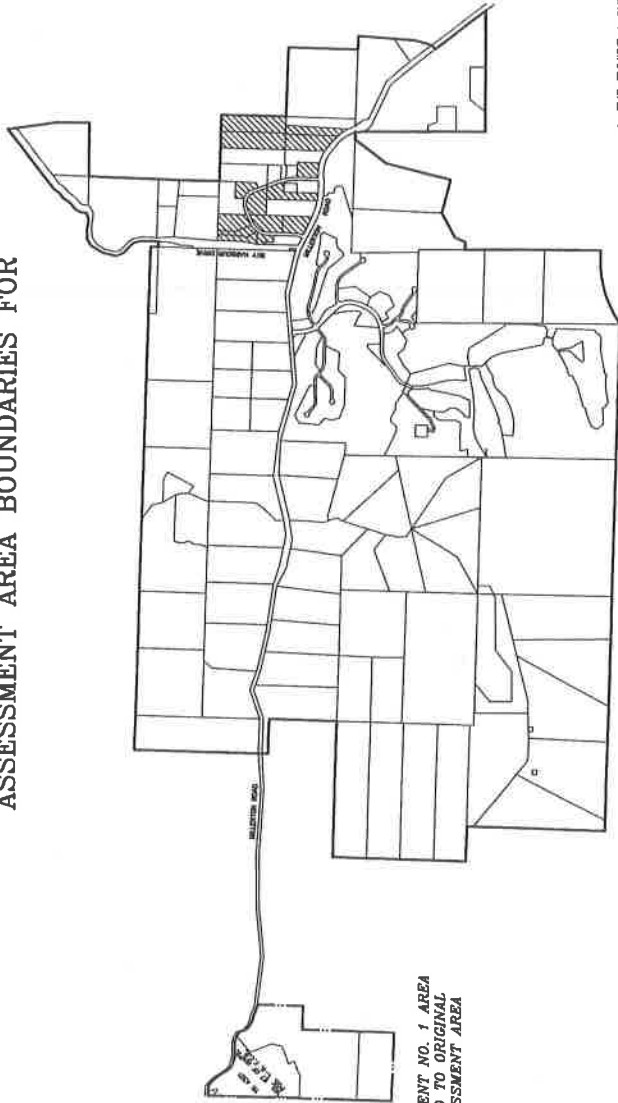
**NINETEENTH ANNUAL ADMINISTRATOR'S REPORT ON**  
**ASSESSMENT LEVY**

**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)

BOUNDARY OF VESTING TRACT MAP NO. 4321

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

INDICATES U.S.A. MORMAN TRACT LANDS NOT A PART OF THE ASSESSMENT AREA. THESE PARCELS ARE NOT BENEFITTED 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 PARCELS: 300-210-081, 300-210-117, 300-210-147, 300-220-021, 300-220-071, 300-220-081, 300-220-091, 300-220-151, 300-220-181, 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 OF THE PROPERTY (STUDY AREA) BOUNDARIES AS 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., 3/72/99."

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 LOCATED IN PORTIONS 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 TRACT MAP NO. 4321 FOR FIRE PROTECTION FACILITIES MAINTENANCE RECORDED JULY 30, 2002, AS DOCUMENT NO. 2002-0128179, OFFICIAL RECORDS OF FRESNO COUNTY.

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

SHEET 1 OF 1 SHEETS

NORTH  
SCALE 1" = 1500'

0' 150' 300'

**WILSON &  
ASSOCIATES**  
4211 W. SIERRA MOORE, SUITE 201  
FRESNO, CALIFORNIA 93722  
(559) 275-5445

DR. BY MW DATE 02-10-03  
PROJECT 6302 REVISION 02  
FILE 6302SKEZ APPROVED



- REVISIONS**
- 3/13/02 ADDED NEW APN'S WITHIN ASSESSMENT AREA BOUNDARIES FOR REFERENCE. MODIFIED MAP SET. IN ORDER TO REFLECT THE BOUNDARIES FROM 3/03/00 MAP.
  - 8/10/03 AMENDMENT NO. 1 AREA AND RELATED NOTES ADDED

**NINETEENTH 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)**





**NINETEENTH 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)**

**NINETEENTH 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)**

**NINETEENTH 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)**

**NINETEENTH 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)**

**NINETEENTH 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. Urigel*  
BOARD CLERK  
FRESNO COUNTY FIRE PROTECTION DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-01 OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT, COUNTY OF FRESNO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 19th DAY OF May, 2010, BY ITS RESOLUTION NO. 2010-01.

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

FILED THIS 3rd DAY OF June, 2010, AT THE HOUR OF 2:25 O'CLOCK P.M. IN BOOK 44 PAGE 203 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AND AS INSTRUMENT OF RECORDATION OF THE COUNTY RECORDER OF THE COUNTY OF FRESNO, STATE OF CALIFORNIA.

*Debra Rodriguez*  
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.

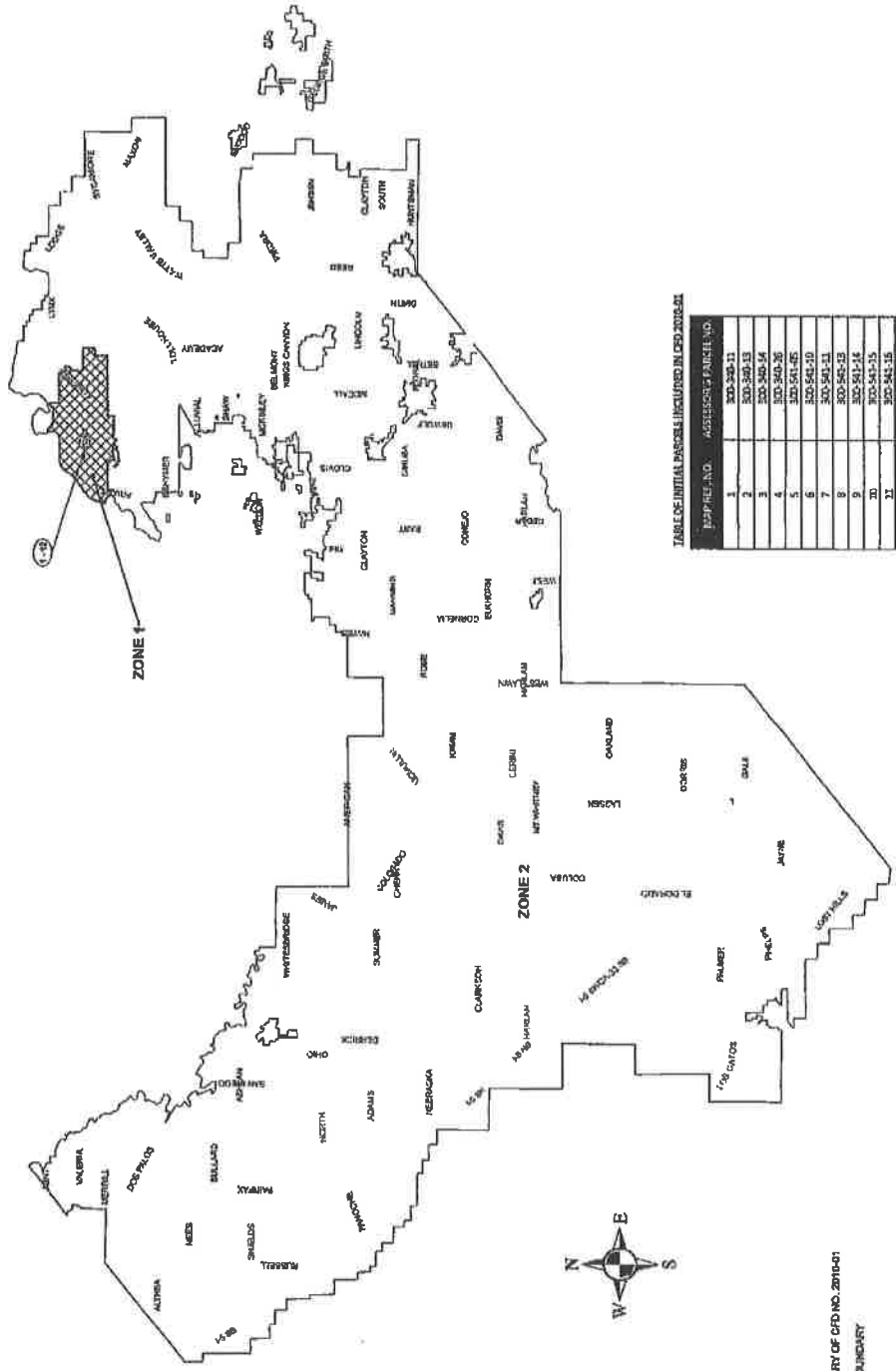


TABLE OF INITIAL PARCELS INCLUDED IN CFD 2010-01

PARCEL NO.	ASSESSOR'S PARCEL NO.
1	300-240-11
2	300-240-13
3	300-240-14
4	300-240-26
5	300-541-45
6	300-541-10
7	300-541-11
8	300-540-18
9	300-541-14
10	300-541-15
11	300-541-18
12	300-541-17

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



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

COUNTY OF FRESNO  
STATE OF CALIFORNIA

TABLE OF LEGAL PARCELS WITHIN THE CDD 2010-01

MAP REF. NO.	ADDRESS RANGE
1	300-340-11
2	300-340-13
3	300-340-14
4	300-340-26
5	300-340-28
6	300-341-10
7	300-341-11
8	300-341-13
9	300-341-14
10	300-341-15
11	300-341-16
12	300-341-17

**A - ZONE 1 PARCELS ALONG ZONE BOUNDARY**

PARCEL ADDRESS	PARCEL ADDRESS
114-530-09	138-222-29
114-530-26	138-222-34
114-530-28	138-222-36
114-530-31	138-222-37
114-530-33	138-222-38
114-530-35	138-222-39
114-530-37	138-222-40
114-530-39	138-222-41
114-530-41	138-222-42
114-530-43	138-222-43
114-530-45	138-222-44
114-530-47	138-222-45
114-530-49	138-222-46
114-530-51	138-222-47
114-530-53	138-222-48
114-530-55	138-222-49
114-530-57	138-222-50
114-530-59	138-222-51
114-530-61	138-222-52
114-530-63	138-222-53
114-530-65	138-222-54
114-530-67	138-222-55
114-530-69	138-222-56
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